AUTHENTICATED,
OHIO LEGISLATIVE SERVICE
COMMISSION
DOCUMENT #517920

Ohio Revised Code

Section 4307.05 Tax refunds - tax illegally or erroneously paid.

Effective: April 03, 2023
Legislation: House Bill 66 - 134th General Assembly

(A) The tax commissioner shall refund to persons required to pay the tax levied under section 4301.42, 4301.421, 4301.424, 4301.43, 4301.432, 4303.33, or 4305.01 of the Revised Code amounts paid illegally or erroneously or paid on an illegal or erroneous assessment. Applications for refund shall be filed with the commissioner, on the form prescribed by the commissioner, within three years from the date of the illegal or erroneous payment.

On the filing of the application, the commissioner shall determine the amount of the refund to which the applicant is entitled. If the amount is not less than that claimed, the commissioner shall certify the amount to the director of budget and management and treasurer of state for payment from the tax refund fund created by section 5703.052 of the Revised Code. If the amount is less than that claimed, the commissioner shall proceed in accordance with section 5703.70 of the Revised Code.

(B) The holder of a B-3 permit is entitled to a refund of the actual amount of tax paid on wine sold for sacramental purposes, upon the conditions that the permit holder make affidavit that the wine was so sold, that the tax had been paid on the wine, and that the permit holder furnish both of the following:

(1) A written acknowledgment from the purchaser that the purchaser has received the wine and that the price paid did not include the tax;

(2) The name and address of the purchaser.

Application for a refund shall be made as an application for refund of amounts erroneously paid and shall be subject to the requirements and procedures of division (A) of this section. On the filing of the application, the commissioner shall determine the amount of refund due and certify that amount to the director of budget and management and treasurer of state for payment from the tax refund fund. When a refund is granted for payment of an illegal or erroneous assessment issued by the commissioner, the refund shall include interest on the amount of the refund from the date of the overpayment. The interest shall be computed at the rate per annum prescribed by section 5703.47 of the Revised Code.