



Ohio Revised Code

Section 5703.052 Tax refund fund.

Effective: September 29, 2017

Legislation: House Bill 49 - 132nd General Assembly

(A) There is hereby created in the state treasury the tax refund fund, from which refunds shall be paid for taxes illegally or erroneously assessed or collected, or for any other reason overpaid, that are levied by Chapter 4301., 4305., 5726., 5728., 5729., 5731., 5733., 5735., 5736., 5739., 5741., 5743., 5747., 5748., 5749., 5751., or 5753. and sections 3737.71, 3905.35, 3905.36, 4303.33, 5707.03, 5725.18, 5727.28, 5727.38, 5727.81, and 5727.811 of the Revised Code. Refunds for fees or wireless 9-1-1 charges illegally or erroneously assessed or collected, or for any other reason overpaid, that are levied by sections 128.42 or 3734.90 to 3734.9014 of the Revised Code also shall be paid from the fund. Refunds for amounts illegally or erroneously assessed or collected by the tax commissioner, or for any other reason overpaid, that are due under section 1509.50 of the Revised Code shall be paid from the fund. Refunds for amounts illegally or erroneously assessed or collected by the commissioner, or for any other reason overpaid to the commissioner, under sections 718.80 to 718.95 of the Revised Code shall be paid from the fund. However, refunds for taxes levied under section 5739.101 of the Revised Code shall not be paid from the tax refund fund, but shall be paid as provided in section 5739.104 of the Revised Code.

(B)(1) Upon certification by the tax commissioner to the treasurer of state of a tax refund, a wireless 9-1-1 charge refund, or another amount refunded, or by the superintendent of insurance of a domestic or foreign insurance tax refund, the treasurer of state shall place the amount certified to the credit of the fund. The certified amount transferred shall be derived from the receipts of the same tax, fee, wireless 9-1-1 charge, or other amount from which the refund arose.

(2) When a refund is for a tax, fee, wireless 9-1-1 charge, or other amount that is not levied by the state or that was illegally or erroneously distributed to a taxing jurisdiction, the tax commissioner shall recover the amount of that refund from the next distribution of that tax, fee, wireless 9-1-1 charge, or other amount that otherwise would be made to the taxing jurisdiction. If the amount to be recovered would exceed twenty-five per cent of the next distribution of that tax, fee, wireless 9-1-1 charge, or other amount, the commissioner may spread the recovery over more than one future distribution, taking into account the amount to be recovered and the amount of the anticipated future



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distributions. In no event may the commissioner spread the recovery over a period to exceed thirty-six months.