



Ohio Revised Code

Section 5726.31 Application of refund to debt to the state.

Effective: March 27, 2013

Legislation: House Bill 510 - 129th General Assembly

As used in this section, "debt to this state" means unpaid taxes due the state, unpaid workers' compensation premiums due under section 4123.35 of the Revised Code, unpaid unemployment compensation contributions due under section 4141.25 of the Revised Code, unpaid unemployment compensation payments in lieu of contributions due under section 4141.241 of the Revised Code, unpaid claims certified under section 131.02 or 131.021 of the Revised Code, unpaid fees payable to the state or to the clerk of courts pursuant to section 4505.06 of the Revised Code or any unpaid charge, penalty, or interest arising from any of the foregoing.

If a person entitled to a refund under section 5726.30 of the Revised Code owes any debt to this state, the amount refundable may be applied in satisfaction of the debt. If the amount refundable is less than the amount of the debt, it may be applied in partial satisfaction of the debt. If the amount refundable is greater than the amount of the debt, the amount remaining after satisfaction of the debt shall be refunded. If the taxpayer has more than one such debt, any debt subject to section 5739.33 or division (G) of section 5747.07 of the Revised Code shall be satisfied first.

Except as provided in section 131.021 of the Revised Code, this section applies only to debts that have become final. For the purposes of this section, a debt becomes final when, under the applicable law, any time provided for petition for reassessment, request for reconsideration, or other appeal of the legality or validity of the amount giving rise to the debt expires without an appeal having been filed in the manner provided by law.

The tax commissioner may charge each respective agency of the state for the commissioner's cost in applying refunds to debts due to the state and may charge the attorney general for the commissioner's cost in applying refunds to certified claims. The commissioner may promulgate rules to implement this section.

The commissioner may, with the consent of the reporting person for a taxpayer, provide for the crediting of the amount of any refund due to the taxpayer under this chapter for a tax year against



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the tax due for any succeeding tax year.