



Ohio Revised Code

Section 5735.122 Applying for refund of illegal or erroneous payment.

Effective: April 3, 2023

Legislation: House Bill 66

The tax commissioner shall refund to dealers or to any person assessed motor fuel tax amounts paid illegally or erroneously or paid on an illegal or erroneous assessment. Applications for refund shall be filed with the tax commissioner, on the form prescribed by the commissioner, within four years from the date of the illegal or erroneous payment. No person shall file a claim for the tax on fewer than one hundred gallons of motor fuel.

On the filing of the application, the commissioner shall determine the amount of 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, except that no refund shall be authorized or paid on a claim for the tax on fewer than one hundred gallons of motor fuel. If the amount is less than that claimed, the commissioner shall proceed in accordance with section 5703.70 of the Revised Code.

The refund authorized by this section or section 5703.70 of the Revised Code shall be reduced by the cents per gallon amount of any qualified fuel credit received under section 5735.145 of the Revised Code, as determined by the commissioner, for each gallon of qualified fuel included in the total gallonage of motor fuel upon which the refund is computed.
