



## Ohio Revised Code

### Section 5735.143 Applying refund in satisfaction of debt to state.

Effective: September 29, 1997

Legislation: House Bill 215 - 122nd General Assembly

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If a person entitled to a refund under this chapter is indebted to the state for any tax or fee administered by the tax commissioner that is paid to the state or to the clerk of courts pursuant to section 4505.06 of the Revised Code, or any charge, penalty, or interest arising from such a tax or fee, 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 person 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. This section applies only to debts that have become final.

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