



Ohio Revised Code

Section 5739.07 Vendor or consumer refunds.

Effective: September 30, 2025

Legislation: House Bill 96

(A) When, pursuant to this chapter, a vendor has paid taxes to the tax commissioner or the commissioner's agent, the commissioner shall refund to the vendor the amount of taxes paid, and any penalties assessed with respect to such taxes, if the vendor has refunded to the consumer the full amount of taxes the consumer paid illegally or erroneously or if the vendor has illegally or erroneously billed the consumer but has not collected the taxes from the consumer.

(B) When, pursuant to this chapter, a consumer has paid taxes directly to the tax commissioner or the commissioner's agent, and the payment or assessment was illegal or erroneous, the commissioner shall refund to the consumer the full amount of illegal or erroneous taxes paid and any penalties assessed with respect to such taxes.

(C) The commissioner shall refund to the consumer amounts paid illegally or erroneously to a vendor only if:

(1) The commissioner has not refunded the tax to the vendor and the vendor has not refunded the tax to the consumer; or

(2) The consumer has received a refund from a manufacturer or other person, other than the vendor, of the full purchase price, but not the tax, paid to the vendor in settlement of a complaint by the consumer about the property or service purchased.

The commissioner may require the consumer to obtain or the vendor to provide a written statement confirming that the vendor has not refunded the tax to the consumer and has not filed an application for refund of the tax with the commissioner.

(D) Subject to division (E) of this section, an application 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, unless the vendor or consumer waives the time limitation under



division (A)(3) of section 5739.16 of the Revised Code. If the time limitation is waived, the refund application period shall be extended for the same period as the waiver.

(E) An application for refund shall be filed in accordance with division (D) of this section unless a person is subject to an assessment that is subject to the time limit of division (B) of section 5703.58 of the Revised Code for amounts not reported and paid between the four-year time limit described in division (D) of this section and the seven-year limit described in division (B) of section 5703.58 of the Revised Code, in which case the person may file an application within six months after the date the assessment is issued. Any refund allowed under this division shall not exceed the amount of the assessment due for the same period.

(F) On the filing of an application for a refund, 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 that amount to the director of budget and management and the 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.

(G) When a refund is granted under this section, it shall include interest thereon as provided by section 5739.132 of the Revised Code, except that no such interest shall be granted when a refund is granted for illegal or erroneous payments made pursuant to a direct payment permit issued under section 5739.031 of the Revised Code or division (I) of section 122.175 of the Revised Code.