



Ohio Revised Code

Section 5739.132 Interest on unpaid tax, fee, or charge; interest on refund.

Effective: September 30, 2025

Legislation: House Bill 96

(A) If a tax, fee, or charge due under this chapter or Chapter 128. or 5741. of the Revised Code is not paid on or before the day the payment is required to be paid, interest shall accrue on the unpaid tax, fee, or charge at the rate per annum prescribed by section 5703.47 of the Revised Code from the day the tax, fee, or charge was required to be paid until the tax, fee, or charge is paid or until the day an assessment is issued under section 5739.13 or 5739.15 of the Revised Code, whichever occurs first. Interest shall be paid in the same manner as the tax, fee, or charge, and may be collected by assessment.

(B)(1) Except as provided in division (B)(2) of this section, interest shall be allowed and paid on any refund granted pursuant to section 128.47, 5739.07, or 5741.10 of the Revised Code from the date of the overpayment. The interest shall be computed at the rate per annum prescribed by section 5703.47 of the Revised Code.

(2) No interest shall be allowed or paid on a refund of a tax levied pursuant to section 5739.021, 5739.026, 5741.021, or 5741.023 of the Revised Code.
