



## Ohio Revised Code

### Section 5753.061 Application of refund to debt to the state.

Effective: [March 23, 2022](#)

Legislation: [House Bill 29](#)

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As used in this section, "debt to the state" means unpaid taxes that are due the state, unpaid workers' compensation premiums that are due, unpaid unemployment compensation contributions that are due, unpaid unemployment compensation payments in lieu of contributions that are due, unpaid fees payable to the state or to the clerk of courts under section 4505.06 of the Revised Code, incorrect medical assistance payments, or any unpaid charge, penalty, or interest arising from any of the foregoing. A debt to the state is not a "debt to the state" as used in this section unless the liability underlying the debt to the state has become incontestable because the time for appealing, reconsidering, reassessing, or otherwise questioning the liability has expired or the liability has been finally determined to be valid.

If a taxpayer who is entitled to a refund under section 5753.06 of the Revised Code owes a debt to the state, the amount refundable may be applied in satisfaction of the debt to the state. If the amount refundable is less than the amount of the debt to the state, the amount refundable may be applied in partial satisfaction of the debt. If the amount refundable is greater than the amount of the debt, the amount refundable remaining after satisfaction of the debt shall be refunded to the taxpayer.

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