



Ohio Revised Code Section 718.91 Refund applications.

Effective: September 30, 2025

Legislation: House Bill 96

(A) An application to refund to a taxpayer amounts that were overpaid, paid illegally or erroneously, or paid on an illegal or erroneous assessment pursuant to sections 718.80 to 718.95 of the Revised Code shall be filed with the tax commissioner within three years after the date of the illegal, erroneous, or excessive payment, the date the return to which the payment relates was due including any valid extension, or within any additional period allowed by division (A) of section 718.90 of the Revised Code, whichever is later. The application shall be filed in the form prescribed by the tax commissioner.

(B)(1) On the filing of a refund application, the tax commissioner shall determine the amount of refund to which the applicant is entitled. The amount determined shall be based on the amount overpaid per return or assessment. If the amount is greater than ten dollars and 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 in section 5703.052 of the Revised Code. If the amount is greater than ten dollars but less than that claimed, the commissioner shall proceed in accordance with section 5703.70 of the Revised Code.

(2) Upon issuance of a refund under this section, the commissioner shall notify each municipal corporation of the amount refunded to the taxpayer attributable to that municipal corporation, which shall be deducted from the municipal corporation's next distribution under section 718.83 of the Revised Code.

(C) Any portion of a refund determined under division (B) of this section that is not issued within ninety days after such determination shall bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code from the ninety-first day after such determination until the day the refund is paid or credited. On an illegal or erroneous assessment, interest shall be paid at that rate from the date of payment on the illegal or erroneous assessment until the day the refund is paid or credited.