



Ohio Revised Code

Section 5728.061 Overpaid or illegally or erroneously paid taxes.

Effective: April 3, 2023

Legislation: House Bill 66

The treasurer of state shall refund the amount of fuel use taxes overpaid, paid illegally or erroneously, or paid on any illegal or erroneous assessment, or any penalty assessed with respect to such taxes. Applications for refund shall be filed with the tax commissioner, on the form prescribed by the commissioner, within four years from the date of the overpayment, the illegal or erroneous payment, or the payment of the illegal or erroneous assessment. An application shall be filed by the person who made the payment for which the refund is claimed. When a refund is granted for payment of an illegal or erroneous assessment issued by the commissioner, the refund shall include interest on the amount of the refund from the date of the payment. The interest shall be computed at the rate per annum prescribed by section 5703.47 of the Revised Code.

On the filing of the application, 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 the amount to the director of budget and management and 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.
