



## Ohio Revised Code Section 5745.11 Application for refund.

Effective: April 3, 2023

Legislation: House Bill 66

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An application to refund to a taxpayer amounts paid under this chapter that are overpaid, paid illegally or erroneously, or paid on any illegal or erroneous assessment shall be filed with the tax commissioner within three years after the date of the illegal, erroneous, or excessive payment, or within any additional period allowed by division (A) of section 5745.12 of the Revised Code. The application shall be filed in the form prescribed by the tax commissioner.

On the filing of a refund 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 of the refund to each municipal corporation to which the overpayment was made. If the amount is less than that claimed, the commissioner shall proceed in accordance with divisions (A) to (C) of section 5703.70 of the Revised Code and shall certify to each municipal corporation to which the overpayment was made the amount to be refunded under division (B) or (C) of that section.

On receipt of a certification of a refund, the municipal corporation shall issue a refund to the taxpayer, or, upon the taxpayer's written request, shall credit the amount of the refund against the taxpayer's estimated tax payments to the municipal corporation for an ensuing taxable year.

Any portion of the refund not issued within ninety days after the tax commissioner's notice is received by the municipal corporation shall bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code from the ninetieth day after such notice is received by the municipal corporation 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.

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