



Ohio Revised Code

Section 3123.822 Conditions for collection from refunds.

Effective: March 22, 2001

Legislation: Senate Bill 180 - 123rd General Assembly

No overdue or overpaid child support shall be collected from refunds of paid state income taxes unless all of the following conditions are met:

(A) Any reduction authorized by section 5747.12 of the Revised Code has first been made, except as otherwise provided in this section.

(B) The refund payable to the obligor or obligee is not less than twenty-five dollars after any reduction pursuant to section 5747.12 of the Revised Code.

(C) Either of the following applies:

(1) With respect to overdue child support, the obligor is not less than three months in arrears in the obligor's payment of child support, and the amount of the arrearage is not less than one hundred fifty dollars;

(2) With respect to overpaid child support, the amount overpaid is not less than one hundred fifty dollars.

Overdue or overpaid child support shall be collected from such refunds before any part of the refund is used as a contribution pursuant to section 5747.113 of the Revised Code. Overdue or overpaid child support shall be collected from such refunds before the refund or any part of the refund is credited against tax due in any subsequent year pursuant to section 5747.12 of the Revised Code, notwithstanding the consent of the obligor or obligee for such crediting.
