



Ohio Revised Code

Section 4303.332 Tax credits for A-1c permit holders.

Effective: July 30, 2013

Legislation: Senate Bill 48

An A-1c permit holder in this state shall receive a credit against taxes levied in the following calendar year under sections 4301.42 and 4305.01 of the Revised Code on not more than nine million three hundred thousand gallons of beer sold or distributed in this state. The credit may be claimed monthly against taxes levied under one or more of those sections as the reports required by section 4303.33 of the Revised Code are due. At the time the report for December is due for a calendar year during which a permit holder is eligible to receive a credit under this section, if the permit holder has claimed less than the credit due on nine million three hundred thousand gallons, including credit claimed on the December report, the permit holder may claim a refund of taxes previously reported and paid under section 4303.33 of the Revised Code during the calendar year on a number of gallons equal to the difference between nine million three hundred thousand gallons and the number of gallons for which a credit has been claimed under this section. For the purpose of providing this refund, taxes previously paid under section 4303.33 of the Revised Code during the calendar year shall not be considered final until the December report is filed. The tax commissioner shall prescribe forms for and allow the credits and refunds authorized by this section.
