



Ohio Revised Code

Section 5703.75 Taxes and refunds under one dollar.

Effective: September 29, 2013

Legislation: House Bill 59 - 130th General Assembly

This section applies to any tax payable to the state and administered by the tax commissioner. If the total amount of any such tax shown to be due on a return, amended return, or notice does not exceed one dollar, the taxpayer shall not be required to remit the amount due. If the total amount of a taxpayer's overpayment of any such tax does not exceed one dollar, the tax commissioner shall not be required to refund the overpayment.
