



Ohio Revised Code Section 5726.30 Refunds.

Effective: March 27, 2013

Legislation: House Bill 510 - 129th General Assembly

(A) The tax commissioner shall refund the amount of taxes imposed under this chapter that a person overpaid, paid illegally or erroneously, or paid on an illegal or erroneous assessment. The person shall file an application for refund with the tax commissioner, on the form prescribed by the commissioner, within four years after the date of the illegal or erroneous payment of the tax, or within any additional period allowed under division (B) of section 5726.20 of the Revised Code. The applicant shall provide the amount of the requested refund along with the claimed reasons for, and documentation to support, the issuance of a refund.

For purposes of this division, a payment that an applicant made before the due date for filing the report to which the payment relates shall be deemed to have been made on the due date of the report.

(B) Upon the filing of a refund application, the tax 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 under 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.

(C)(1) Except as provided in division (C)(2) of this section, interest on a refund applied for under this section, computed at the rate provided for in section 5703.47 of the Revised Code, shall be allowed from the later of the date the tax was paid or the date the tax payment was due until the refund is paid.

(2) No interest shall be allowed under this section on an amount refunded to a person to the extent that the refund results from the allowance of a refundable credit against the tax imposed by section 5726.02 of the Revised Code.



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