



## Ohio Revised Code Section 5727.28 Refunds.

Effective: April 3, 2023

Legislation: House Bill 66

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(A) The tax commissioner shall refund to a natural gas company or combined company subject to the tax imposed by section 5727.24 of the Revised Code amounts paid illegally or erroneously, or paid on an illegal or erroneous assessment. Applications for a refund shall be filed with the tax commissioner, on a form prescribed by the commissioner, within four years of the illegal or erroneous payment.

On the filing of the 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 notify the director of budget and management and issue the refund from the tax refund fund 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.

If the application for refund is for payment of an illegal or erroneous assessment, the commissioner shall include in the certified amount interest calculated at the rate per annum prescribed by section 5703.47 of the Revised Code from the date of overpayment to the date of the commissioner's certification.

(B) If a natural gas company or combined company entitled to a refund under this section, or section 5703.70 of the Revised Code, is indebted to the state for any tax or fee administered by the tax commissioner that is paid to the state, or any charge, penalty, or interest arising from such a tax or fee, the amount refundable may be applied in satisfaction of that debt. If the amount refundable is less than the amount of the debt, it may be applied in partial satisfaction of the debt. If the amount refundable is greater than the amount of the debt, the amount remaining after satisfaction of the debt shall be refunded.

(C) In lieu of granting a refund under division (A) or (B) of this section, the tax commissioner may allow a natural gas company or combined company to claim a credit of the amount of the tax refund on the return for the period during which the tax became refundable. The commissioner may require



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the company to submit information to support a claim for a credit under this division, and the commissioner may disallow the credit if the information is not provided.