



Ohio Revised Code

Section 5743.53 Refunds - credits.

Effective: July 18, 2019

Legislation: House Bill 166 - 133rd General Assembly

(A) The treasurer of state shall refund to a taxpayer any of the following:

- (1) Any tobacco products or vapor products tax paid erroneously;
- (2) Any tobacco products or vapor products tax paid on an illegal or erroneous assessment;
- (3) Any tax paid on tobacco products or vapor products that have been sold or shipped to retail dealers, wholesale dealers, or vapor distributors outside this state, returned to the manufacturer, or destroyed by the taxpayer with the prior approval of the tax commissioner.

Any application for refund shall be filed with the commissioner on a form prescribed by the commissioner for that purpose. The commissioner may not pay any refund on an application for refund filed with the commissioner more than three years from the date of payment of the tax.

(B) On the filing of the application for refund, the commissioner shall determine the amount of the 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 to the treasurer of state for payment from the tax refund fund created by 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 a refund is granted for payment of an illegal or erroneous assessment issued by the department of taxation, the refund shall include interest on the amount of the refund from the date of the overpayment. The interest shall be computed at the rate per annum in the manner prescribed by section 5703.47 of the Revised Code.

(C) If any person entitled to a refund of tax under this section or section 5703.70 of the Revised Code is indebted to the state for any tax administered by the tax commissioner, or any charge,



penalties, or interest arising from such tax, the amount allowable on the application for refund first shall be applied in satisfaction of the debt.

(D) In lieu of granting a refund payable under division (A)(3) of this section, the tax commissioner may allow a taxpayer to claim a credit of the amount of refundable tax on the return for the period during which the tax became refundable. The commissioner may require taxpayers to submit any information necessary to support a claim for a credit under this section, and the commissioner shall allow no credit if that information is not provided.