



Ohio Revised Code

Section 5747.12 Applying refund to satisfy debt to state.

Effective: June 11, 2012

Legislation: House Bill 386 - 129th General Assembly

If a person entitled to a refund under section 5747.11 or 5747.13 of the Revised Code is indebted to this state for any tax, workers' compensation premium due under section 4123.35 of the Revised Code, unemployment compensation contribution due under section 4141.25 of the Revised Code, certified claim under section 131.02 or 131.021 of the Revised Code, or fee that is paid to the state or to the clerk of courts pursuant to section 4505.06 of the Revised Code, or any charge, penalty, or interest arising from such a tax, workers' compensation premium, unemployment compensation contribution, certified claim, or fee, the amount refundable may be applied in satisfaction of the 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. If the person has more than one such debt, any debt subject to section 5739.33 or division (G) of section 5747.07 of the Revised Code or arising under section 5747.063 or 5747.064 of the Revised Code shall be satisfied first. Except as provided in section 131.021 of the Revised Code, this section applies only to debts that have become final.

The tax commissioner may charge each respective agency of the state for the commissioner's cost in applying refunds to debts due to the state and may charge the attorney general for the commissioner's cost in applying refunds to certified claims. The commissioner may promulgate rules to implement this section. The rules may address, among other things, situations such as those where persons may jointly be entitled to a refund but do not jointly owe a debt or certified claim.

The commissioner may, with the consent of the taxpayer, provide for the crediting, against tax imposed under this chapter or Chapter 5748. of the Revised Code and due for any taxable year, of the amount of any refund due the taxpayer under this chapter or Chapter 5748. of the Revised Code, as appropriate, for a preceding taxable year.