

Am. S. B. No. 10
As Re-Referred by the House
Rules and Reference Committee

_____ moved to amend as follows:

In line 1 of the title, delete "section" and insert "sections"; 1
after "2921.41" insert "and 5747.12" 2

In line 3 of the title, delete "and" and insert "," 3

In line 5 of the title, after "loss" insert ", and to expand the 4
list of debts toward satisfaction of which the Tax Commissioner may apply 5
a tax refund due to a taxpayer" 6

In line 6, delete "section" and insert "sections"; after "2921.41" 7
insert "and 5747.12" 8

After line 230, insert: 9

"Sec. 5747.12. (A) If a person entitled to a refund under 10
section 5747.11 or 5747.13 of the Revised Code is indebted ~~to~~ 11
~~this state~~ for any of the following, the amount refundable may 12
be applied in satisfaction of the debt: 13

(1) To this state for any tax, workers' compensation 14
premium due under section 4123.35 of the Revised Code, or 15
unemployment compensation contribution due under section 4141.25 16



of the Revised Code~~;~~17

(2) To the state or a political subdivision for a18
certified claim under section 131.02 or 131.021 of the Revised19
Code~~;~~ or a finding for recovery included in a certified report20
that has been filed with the attorney general pursuant to21
sections 117.28 and 117.30 of the Revised Code;22

(3) For a fee that is paid to the state or to the clerk of23
courts pursuant to section 4505.06 of the Revised Code~~;~~ ~~or ;~~24

(4) For any charge, penalty, collection cost, or interest25
arising from ~~such a tax, workers' compensation premium,~~26
~~unemployment compensation contribution, certified claim, or fee,~~27
~~the amount refundable may be applied in satisfaction of the~~28
~~debt~~ a debt listed in divisions (A) (1) to (3) of this section. If29

(B) If the amount refundable is less than the amount of30
the debt owed under division (A) of this section, it may be31
applied in partial satisfaction of the debt. If the amount32
refundable is greater than the amount of ~~the~~ that debt, the33
amount remaining after satisfaction of the debt shall be34
refunded. If the person has more than one ~~such~~ debt listed in35
division (A) of this section, any debt subject to section36
5739.33 or division (G) of section 5747.07 of the Revised Code37
or arising under section 5747.063 or 5747.064 of the Revised38
Code shall be satisfied first. ~~Except~~39

(C) Except as provided in section 131.021 of the Revised40
Code, this section applies only to debts that have become final.41

(D) The tax commissioner may charge each respective agency42
of the state for the commissioner's cost in applying refunds to43
debts due to the state and may charge the attorney general for44
the commissioner's cost in applying refunds to certified claims.45

~~The~~ 46

(E) The commissioner may promulgate rules to implement 47
 this section. The rules may address, among other things, 48
 situations such as those where persons may jointly be entitled 49
 to a refund but do not jointly owe a debt or certified claim. 50

(F) The commissioner may, with the consent of the 51
 taxpayer, provide for the crediting, against tax imposed under 52
 this chapter or Chapter 5748. of the Revised Code and due for 53
 any taxable year, of the amount of any refund due the taxpayer 54
 under this chapter or Chapter 5748. of the Revised Code, as 55
 appropriate, for a preceding taxable year." 56

In line 231, delete "section" and insert "sections"; after "2921.41" 57
 insert "and 5747.12" 58

In line 232, delete "is" and insert "are" 59

The motion was _____ agreed to.

SYNOPSIS 60

Tax refund garnishment 61

R.C. 5747.12 62

Adds to the list of debts toward satisfaction of which the 63
 Tax Commissioner may apply a tax refund due to a taxpayer: (1) 64
 debts owed to a political subdivision under a claim certified to 65
 the Attorney General; (2) debts owed based on a finding for 66
 recovery in an audit report filed with or delivered to the 67
 Attorney General; and (3) collection costs arising from debts 68

for which the refund may be applied.

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