As Introduced

136th General Assembly Regular Session 2025-2026

H. B. No. 570

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Representative Williams

To amend section 5747.12 and to enact section

5747.124 of the Revised Code to allow	2
garnishment of income tax refunds to pay certain	3
delinquent court costs and fees.	4
BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:	
Section 1. That section 5747.12 be amended and section	5
5747.124 of the Revised Code be enacted to read as follows:	6
Sec. 5747.12. (A) If a person entitled to a refund under	7
section 5747.11 or 5747.13 of the Revised Code is indebted for	8
any of the following, the amount refundable may be applied in	9
satisfaction of the debt:	10
(1) To this state for any tax, workers' compensation	11
premium due under section 4123.35 of the Revised Code, or	12
unemployment compensation contribution due under section 4141.25	13
of the Revised Code;	14
(2) To the state or a political subdivision for a	15
certified claim under section 131.02 or 131.021 of the Revised	16
Code or a finding for recovery included in a certified report	17
that has been filed with the attorney general pursuant to	18
sections 117.28 and 117.30 of the Revised Code;	19
(3) For a fee that is paid to the state or to the clerk of	20

courts pursuant to section 4505.06 of the Revised Code;	21
(4) For delinquent court costs and fees certified to the	22
tax commissioner under section 5747.124 of the Revised Code;	23
(5) For any charge, penalty, collection cost, or interest	24
arising from a debt listed in divisions (A)(1) to $\frac{(3)}{(4)}$ of this	25
section.	26
(B) If the amount refundable is less than the amount of	27
the debt owed under division (A) of this section, it may be	28
applied in partial satisfaction of the debt. If the amount	29
refundable is greater than the amount of that debt, the amount	30
remaining after satisfaction of the debt shall be refunded. If	31
the person has more than one debt listed in division (A) of this	32
section, any debt subject to section 5739.33 or division (G) of	33
section 5747.07 of the Revised Code or arising under section	34
5747.063 or 5747.064 of the Revised Code shall be satisfied	35
first.	36
(C) Event as provided in section 121 021 of the Deviced	37
(C) Except as provided in section 131.021 of the Revised	
Code, this section applies only to debts that have become final.	38
(D) The tax commissioner may charge each respective agency	39
of the state for the commissioner's cost in applying refunds to	40
debts due to the state and may charge the attorney general for	41
the commissioner's cost in applying refunds to certified claims.	42
(E) The commissioner may promulgate rules to implement	43
this section. The rules may address, among other things,	44
situations such as those where persons may jointly be entitled	45
to a refund but do not jointly owe a debt or certified claim.	46
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(F) The commissioner may, with the consent of the	47
taxpayer, provide for the crediting, against tax imposed under	48
this chapter or Chapter 5748. of the Revised Code and due for	49

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any taxable year, of the amount of any refund due the taxpayer	50
under this chapter or Chapter 5748. of the Revised Code, as	51
appropriate, for a preceding taxable year.	52
Sec. 5747.124. (A) As used in this section, "delinquent	53
court costs and fees" means any amounts owed to a mayor's court,	54
county court, municipal court, or court of common pleas of this	55
state arising from a proceeding before that court that have been	56
due and payable but unpaid for at least one year.	57
(B) The clerk of a mayor's court, county court, municipal	58
court, or court of common pleas, or in the case of a mayor's	59
court without a clerk, the mayor, may certify to the tax	60
commissioner, on a form prescribed by the commissioner, the	61
amount of any delinquent court costs and fees and the identity	62
of the person obliged to pay the delinquent court costs and	63
fees.	64
(C) A clerk of a mayor's court, county court, municipal	65
court, or court of common pleas, or in the case of a mayor's	66
court without a clerk, a mayor, that has certified amounts to	67
the tax commissioner pursuant to division (B) of this section	68
shall certify that such amounts have been wholly or partially	69
paid, on a form prescribed by the tax commissioner, upon receipt	70
of whole or partial payment on those amounts from a source other	71
than the tax commissioner operating pursuant to section 5747.12	72
of the Revised Code.	73
Section 2. That existing section 5747.12 of the Revised	74
Code is hereby repealed.	75