As Introduced

136th General Assembly
Regular Session
2025-2026

H. B. No. 570

Representative Williams

To amend section 5747.12 and to enact section 5747.124 of the Revised Code to allow garnishment of income tax refunds to pay certain delinquent court costs and fees.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That section 5747.12 be amended and section 5747.124 of the Revised Code be enacted to read as follows:

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

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

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

(3) For a fee that is paid to the state or to the clerk of

courts pursuant to section 4505.06 of the Revised Code;

(4) For delinquent court costs and fees certified to the tax commissioner under section 5747.124 of the Revised Code;

(5) For any charge, penalty, collection cost, or interest arising from a debt listed in divisions (A)(1) to ~~(3)~~ (4) of this section.

(B) If the amount refundable is less than the amount of the debt owed under division (A) of this section, it may be applied in partial satisfaction of the debt. If the amount refundable is greater than the amount of that debt, the amount remaining after satisfaction of the debt shall be refunded. If the person has more than one debt listed in division (A) of this section, 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.

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

(D) 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.

(E) 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.

(F) 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.

Sec. 5747.124. (A) As used in this section, "delinquent court costs and fees" means any amounts owed to a mayor's court, county court, municipal court, or court of common pleas of this state arising from a proceeding before that court that have been due and payable but unpaid for at least one year.

(B) The clerk of a mayor's court, county court, municipal court, or court of common pleas, or in the case of a mayor's court without a clerk, the mayor, may certify to the tax commissioner, on a form prescribed by the commissioner, the amount of any delinquent court costs and fees and the identity of the person obliged to pay the delinquent court costs and fees.

(C) A clerk of a mayor's court, county court, municipal court, or court of common pleas, or in the case of a mayor's court without a clerk, a mayor, that has certified amounts to the tax commissioner pursuant to division (B) of this section shall certify that such amounts have been wholly or partially paid, on a form prescribed by the tax commissioner, upon receipt of whole or partial payment on those amounts from a source other than the tax commissioner operating pursuant to section 5747.12 of the Revised Code.

Section 2. That existing section 5747.12 of the Revised Code is hereby repealed.