

**As Introduced**

**130th General Assembly  
Regular Session  
2013-2014**

**H. B. No. 365**

**Representatives Stinziano, Duffey**

**Cosponsors: Representatives Barborak, Becker, Blessing, Buchy, Budish,  
Cera, Curtin, Henne, Hood, O'Brien, Slesnick, Terhar, Thompson**

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**A BILL**

To enact section 5703.71 of the Revised Code to 1  
require the Tax Commissioner to notify a taxpayer 2  
that the taxpayer has overpaid certain business 3  
taxes. 4

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

**Section 1.** That section 5703.71 of the Revised Code be 5  
enacted to read as follows: 6

**Sec. 5703.71.** (A) As used in this section: 7

(1) "Business tax" means a tax imposed under Chapter 5726., 8  
5735., 5736., 5739., 5741., 5743., or 5751. of the Revised Code or 9  
an employer's duty to withhold and remit a tax imposed under 10  
Chapter 5747. or 5748. of the Revised Code. 11

(2) "Tax period" means one of the following: 12

(a) For a taxpayer subject to the tax imposed under Chapter 13  
5726. of the Revised Code, the taxpayer's taxable year for 14  
purposes of that chapter; 15

(b) For a taxpayer subject to the tax imposed under Chapter 16  
5735., 5736., 5739., 5741., 5743., or 5751. of the Revised Code, a 17  
calendar year; 18

(c) For an employer with a duty to withhold and remit a tax imposed under Chapter 5747. or 5748. of the Revised Code, a calendar year. 19  
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(3) "Taxpayer" means a person subject to a business tax, including an employer with a duty to withhold and remit a tax imposed under Chapter 5747. or 5748. of the Revised Code. 22  
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(4) "Overpayment" means the extent, if any, to which the amount of a business tax paid by a taxpayer for a tax period exceeds the amount of that business tax due for that tax period, provided that amount exceeds one dollar. 25  
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(B)(1) If a taxpayer has any overpayment of a business tax for the taxpayer's tax period or the preceding tax period, the tax commissioner shall notify the taxpayer of each of the following: 29  
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(a) The amount of the taxpayer's overpayment for the tax period or the preceding tax period; 32  
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(b) That the taxpayer may file a request for a refund of that overpayment; 34  
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(c) The procedure for requesting a refund of that overpayment; 36  
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(d) The time within which the taxpayer must file a request for a refund of that overpayment. 38  
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(2) The commissioner shall send the notification described in division (B)(1) of this section to a taxpayer by ordinary mail not later than ninety days after a taxpayer reports and remits the taxpayer's business tax for the taxpayer's tax period or, if no annual return or report is required, for every reporting and payment period within that tax period. 40  
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