

5739.212 Refund for modifications or adjustments to cash registers caused by tax increase.

(A) As used in this section, "cash register" means a cash register used by the vendor or seller to compute the correct tax on the date the new tax or tax increase took effect and that could not have been used to compute the correct tax on that date had adjustments or modifications not been made to it.

(B) Within six months of the date that a tax imposed under section 5739.021, 5739.023, 5739.026, 5741.021, 5747.022, or 5741.023 of the Revised Code takes effect for the first time or the effective date of an increase in the rate of such a tax, a vendor or seller required to collect the tax may apply to the county auditor for a refund of a portion of the amount of tax required to be remitted. The refund shall be in consideration of the costs incurred by or charges to the vendor or the seller for modifications or adjustments that were required to be made to enable the correct tax to be computed at the vendor or seller's cash registers. The total refund paid to a vendor or a seller under this section with respect to modifications or adjustments for a new tax or an increase in the rate of an existing tax shall be determined as follows:

(1) If the vendor or seller has one place of business and one cash register at that place of business, the refund shall equal the lesser of one hundred dollars or the actual cost incurred by the vendor or seller in making the modifications or adjustments.

(2) If the vendor or seller has one place of business and more than one cash register at that place of business, the refund shall equal the lesser of fifty dollars times the number of cash registers or the actual cost incurred by the vendor or seller in making the modifications or adjustments.

If the vendor or seller has more than one place of business, each place of business shall be considered separately for purposes of determining the refund to which the vendor or seller is entitled under this section.

(C) The refund application shall be in the form and include the information the tax commissioner prescribes by rule. Within nine months of the filing of the application, the auditor shall determine the cost incurred by the vendor or seller that will be allowed as a refund and shall certify the amount of the refund to the applicant. The refund shall be treated as an erroneous payment, and shall be refunded from the county general fund or the appropriate fund of the authority imposing the tax, except that in the case of a refund required to be remitted from a transit authority tax, the auditor shall certify the amount of the refund to the transit authority for payment of the refund by the transit authority to the applicant.

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