



**H.B. 501**

123rd General Assembly  
(As Introduced)

**Reps. Netzley, Willamowski, Grendell, Tiberi, Hollister, Trakas, Clancy,  
Hood, Schuring, Roman, Jolivette**

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**BILL SUMMARY**

- Requires the Tax Commissioner, when notifying a taxpayer of an income tax overpayment and the possibility of a refund, to tell the taxpayer how much tax the taxpayer has paid.

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**CONTENT AND OPERATION**

**Issuing refunds of overpaid income taxes**

(sec. 5747.11)

Taxpayers who pay more personal income tax than they owe are entitled to refunds of the overpayment if it is more than \$1. When a taxpayer files the annual income tax return, the taxpayer must indicate on the return how much he or she has already paid toward the amount due (in the form of quarterly estimated tax payments, wage withholding, refunds credited from prior years, etc.). If the taxpayer neglects to indicate all of the payments, the taxpayer might pay more tax, or receive less of a refund, than he or she is entitled to. In such a case, the Department of Taxation then may notify the taxpayer of the possibility of a refund. But current law does not specify that the Department must tell the taxpayer how much the taxpayer has paid; in fact, the Department may ask the taxpayer to document the taxpayer's tax payments.

The bill requires the Department of Taxation, when issuing notices of overpayment and possible refund to a taxpayer, to tell the taxpayer how much the taxpayer has paid according to the Department's records.

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**HISTORY**

ACTION

DATE

JOURNAL ENTRY

Introduced

11-16-99

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