

810-14-1-.17 Procedure for Refund of Local Taxes.

(1) If the Department is required to make a refund of a county or municipal tax administered by the Department, the refund shall be made from the taxes currently collected and undistributed from the local government's account with the Department. If the money on hand is insufficient to pay the refund in full, the Department may "accrue future collections" until the amount of the refund can be made. Alternatively, a taxpayer may be allowed to claim a credit on any future county or municipal returns, up to the amount of refund due.

(2) In the case of refunds involving county hazardous waste fees, overpayments shall only be made from current collections until the overpayment is satisfied.

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