



Ohio Revised Code

Section 321.27 Fees on estate tax duplicates and cigarette license moneys.

Effective: September 30, 2021

Legislation: House Bill 110

(A) On settlement annually with the county auditor, the county treasurer shall be allowed as fees on all moneys collected by the treasurer on estate tax duplicates two per cent of the amount collected and reported that year in excess of refunds distributed, for the use of the general fund of the county.

(B) On settlement semiannually with the county auditor, the county treasurer shall be allowed as fees on all cigarette license moneys collected by the treasurer one-half per cent on the amount received, to be paid upon the warrant of the auditor and apportioned ratably and deducted from the shares of revenue payable to the county and subdivisions of the county under section 5743.15 of the Revised Code, for the use of the general fund of the county.
