



## Ohio Revised Code

### Section 5731.18 Additional estate tax transfer of estate.

Effective: June 30, 2005

Legislation: House Bill 66 - 126th General Assembly

---

(A) In addition to the tax levied by section 5731.02 of the Revised Code, a tax is hereby levied upon the transfer of the estate of every person dying on or after July 1, 1968, who, at the time of death was a resident of this state, in an amount equal to the maximum credit allowable by subtitle B, Chapter 11 of the Internal Revenue Code, for any taxes paid to any state.

(B) The tax levied on any estate under this section shall be credited with the amount of the tax levied under section 5731.02 of the Revised Code and with the amount of any estate, inheritance, legacy, or succession taxes actually paid to any state or territory of the United States or to the District of Columbia on any property included in the decedent's gross estate for federal estate tax purposes.

(C) The additional tax levied under this section shall be administered, collected, and paid as provided in section 5731.24 of the Revised Code.

---