



Ohio Revised Code

Section 5731.19 Estate tax on nonresidents.

Effective: September 29, 2011

Legislation: House Bill 153 - 129th General Assembly

(A) A tax is hereby levied upon the transfer of so much of the taxable estate of every person dying on or after July 1, 1968, and before January 1, 2013, who, at the time of death, was not a resident of this state, as consists of real property situated in this state, tangible personal property having an actual situs in this state, and intangible personal property employed in carrying on a business within this state unless exempted from tax under the provisions of section 5731.34 of the Revised Code.

(B) The amount of the tax on such real and tangible personal property shall be determined as follows:

(1) Determine the amount of tax which would be payable under Chapter 5731. of the Revised Code if the decedent had died a resident of this state with all the decedent's property situated or located within this state;

(2) Multiply the tax so determined by a fraction, the denominator of which shall be the value of the gross estate wherever situated and the numerator of which shall be the said gross estate value of the real property situated and the tangible personal property having an actual situs in this state and intangible personal property employed in carrying on a business within this state and not exempted from tax under section 5731.34 of the Revised Code. The product shall be the amount of tax payable to this state.

(C) In addition to the tax levied by division (A) of this section, an additional tax is hereby levied on such real and tangible personal property determined as follows:

(1) Determine the amount of tax which would be payable under division (A) of section 5731.18 of the Revised Code, if the decedent had died a resident of this state with all the decedent's property situated or located within this state;

(2) Multiply the tax so determined by a fraction, the denominator of which shall be the value of the



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gross estate wherever situated and the numerator of which shall be the said gross estate value of the real property situated and the tangible property having an actual situs in this state and intangible personal property employed in carrying on a business within this state and not exempted from tax under section 5731.34 of the Revised Code. The product so derived shall be credited with the amount of the tax determined under division (B) of this section.