



Ohio Revised Code

Section 5731.36 Enforcing claims for foreign estate taxes.

Effective: November 8, 1990

Legislation: House Bill 286 - 118th General Assembly

(A) The official or body charged with the administration of the estate of other death tax laws of the domiciliary state of a nonresident decedent is deemed a creditor of the decedent and may sue in the courts of this state and enforce any claim for taxes, penalties, and interest due to that state or a political subdivision of that state. This section applies to the estate of a decedent not domiciled in this state only if the laws of his domicile state contain a provision, of any nature, by which this state is given reasonable assurance of the collection of its estate and other death taxes, interest, and penalties from the estates of decedents dying domiciled in this state.

(B) This section does not apply to the generation-skipping tax levied by division (B) of section 5731.181 of the Revised Code.

(C) This section shall be liberally construed in order to ensure that the state of domicile of a decedent receives any estate or other death taxes, interest, and penalties due it from the decedent's estate.

(D) As used in this section, "state" includes any state or territory of the United States, the District of Columbia, and Canada or any province of Canada.
