



## Ohio Revised Code

### Section 5812.36 Property not productive of income.

Effective: January 1, 2007

Legislation: House Bill 416 - 126th General Assembly

---

(A) If a marital deduction is allowed for all or part of a trust whose assets consist substantially of property that does not provide the spouse with sufficient income from or use of the trust assets, and if the amounts that the trustee transfers from principal to income under section 5812.03 of the Revised Code and distributes to the spouse from principal pursuant to the terms of the trust are insufficient to provide the spouse with the beneficial enjoyment required to obtain the marital deduction, the spouse may require the trustee to make property productive of income, convert property within a reasonable time, or exercise the power conferred by division (A) of that section. The trustee may decide which action or combination of actions to take.

(B) In cases not governed by division (A) of this section, proceeds from the sale or other disposition of an asset shall be principal without regard to the amount of income the asset produces during any accounting period.

---