



## Ohio Revised Code

### Section 2113.861 Apportionment of generation-skipping tax.

Effective: January 1, 2007

Legislation: House Bill 416 - 126th General Assembly

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Except as provided in section 5815.27 of the Revised Code, the generation-skipping transfer tax imposed by Chapter 13 of subtitle B of the Internal Revenue Code of 1986, 100 Stat. 2718, 26 U.S.C. 2601-2624, as amended, and the generation-skipping tax levied by division (B) of section 5731.181 of the Revised Code shall be apportioned in the manner described in section 2113.86 of the Revised Code.

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