



Ohio Revised Code

Section 5711.221 Report of investment income.

Effective: July 21, 1961

Legislation: Senate Bill 15 - 104th General Assembly

In listing investments of the kind defined in division (D) of section 5701.06 of the Revised Code, as of the date prescribed by section 5711.03 of the Revised Code, the amount of income yield of each such investment, during the fiscal or calendar year used by the trustee or fiduciary of each such investment shall be stated in dollars and cents and the assessment thereof shall be at the amount of such income yield. The tax commissioner may adopt and promulgate rules and regulations to govern the use of the basis of listing authorized by this section.
