



## Ohio Revised Code

### Section 5731.13 Value of gross estate includes transfers for less than adequate consideration.

Effective: July 1, 1968

Legislation: Senate Bill 326 - 107th General Assembly

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(A) If any one of the transfers, trusts, interests, rights, or powers enumerated and described in sections 5731.05 to 5731.08, inclusive, and 5731.11 of the Revised Code, is made, created, exercised or relinquished for a consideration in money or money's worth, but is not a bona fide sale for an adequate and full consideration in money or money's worth, there shall be included in the gross estate only the excess of the fair market value of the property at the time of death otherwise to be included on account of such transaction, over the value of the consideration received therefor by the decedent.

(B) For purposes of Chapter 5731. of the Revised Code, a relinquishment or promised relinquishment of dower or curtesy, or of a statutory estate created in lieu of dower or curtesy, or of other marital rights in the decedent's property or estate, shall not be considered to any extent a consideration "in money or money's worth."

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