



## Ohio Revised Code

### Section 5731.51 Determining origin of tax on transfer of personalty not located in state.

Effective: March 18, 1969

Legislation: House Bill 1 - 108th General Assembly

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The tax on the transfer of intangible property or tangible personal property not within this state from a resident of this state shall be deemed to have originated in the municipal corporation or township in which the decedent was domiciled.

The municipal corporation or township in which the tax on the transfer of the intangible property of a nonresident accruing under Chapter 5731. of the Revised Code shall be deemed to have originated, shall be determined as follows:

(A) As to bonds, notes, or other securities or assets, in the possession or in the control or custody of a corporation, institution, or person in this state, such tax shall be deemed to have originated in the municipal corporation or township in which such corporation, institution, or person had the same in possession, control, or custody at the time of the transfer.

(B) As to money on deposit with any corporation, bank, institution, or person, such tax shall be deemed to have originated in the municipal corporation or township in which such corporation, bank or other institution had its principal place of business, or in which such person resided at the time of such succession.

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