

AUTHENTICATED, OHIO LEGISLATIVE SERVICE COMMISSION DOCUMENT #232147

Ohio Revised Code

Section 3924.69 Death of account holder. Effective: October 1, 1996 Legislation: House Bill 179 - 121st General Assembly

(A) An account holder may designate a beneficiary or beneficiaries of the account holder's medical savings account.

(B) Any funds remaining in a medical savings account upon the death of an account holder shall be distributed to the decedent's estate and shall be subject to taxation as part of the decedent's estate under Chapter 5731. of the Revised Code.