



## Ohio Revised Code

### Section 2113.89 Action to recover tax.

Effective: March 23, 1981

Legislation: Senate Bill 317 - 113th General Assembly

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The fiduciary is not required to institute any suit or proceeding to recover from any person interested in the estate the amount of the tax apportioned to the person until three months after the final determination of the tax. A fiduciary who institutes a suit or proceedings within the three-month period shall not be subject to any liability or surcharge because any portion of the tax apportioned to any person interested in the estate was collectible at a time following the death of the decedent but after that time became uncollectible. If, after making a reasonable attempt to collect the tax, the fiduciary cannot collect from any person interested in the estate the amount of the tax apportioned to that person, the amount not recoverable shall be equitably apportioned among the other persons interested in the estate who are subject to apportionment.

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