



Ohio Revised Code

Section 2113.90 Action by foreign fiduciary or obligated person.

Effective: March 23, 1981

Legislation: Senate Bill 317 - 113th General Assembly

(A) A fiduciary who is acting in another state or a person required to pay the tax who is domiciled in another state may institute an action in the courts of this state and may recover a proportionate amount of the federal estate tax determined under Subtitle B of the "Internal Revenue Code of 1954," 68 Stat. 373, 26 U.S.C.A. 2001, as amended, of an estate tax payable to another state, or of a death duty by a decedent's estate to another state, from a person interested in the estate who is either domiciled in this state or who owns property in this state subject to attachment or execution. For the purposes of the action brought pursuant to this section, the determination of apportionment by the court that has jurisdiction of the administration of the decedent's estate in the other state shall be prima-facie correct.

(B) This section applies only if either of the following apply:

(1) The other state affords a remedy substantially similar to that afforded in division (A) of this section;

(2) With respect to the federal estate tax, if apportionment is authorized by the congress of the United States.
