



## Ohio Revised Code

### Section 321.27 Fees on estate tax duplicates and cigarette license moneys.

Effective: July 17, 1959

Legislation: House Bill 9 - 103rd General Assembly

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On settlement semiannually with the county auditor, the county treasurer shall be allowed as fees on all moneys collected by him on inheritance tax duplicates, the following percentages: three per cent on the first one hundred thousand dollars; two per cent on the next one hundred thousand dollars; five tenths per cent on all additional sums. Such percentages shall be computed upon the amount collected and reported at each semiannual settlement, and shall be for the use of the general fund of the county.

On such settlement the treasurer shall also be allowed as fees on all cigarette license moneys collected by him, one-half per cent on the amount received, to be paid upon the warrant of the auditor and by him apportioned ratably and deducted from the shares of revenue payable to the county and subdivisions of the county, for the use of the general fund of the county.

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