



## Ohio Revised Code

### Section 4301.423 Crediting and distribution of tax receipts.

Effective: July 19, 1995

Legislation: Senate Bill 188 - 121st General Assembly

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The treasurer of state shall credit all moneys arising from each county's taxes levied under section 4301.421 or 4301.424 of the Revised Code as follows:

(A) To the tax refund fund created by section 5703.052 of the Revised Code, amounts equal to the refunds from each tax as certified by the tax commissioner pursuant to section 4307.05 of the Revised Code;

(B) Following the crediting of amounts pursuant to division (A) of this section:

(1) To the permissive tax distribution fund, which is hereby created in the state treasury, an amount equal to ninety-eight per cent of the remainder collected;

(2) To the local excise tax administration fund created by division (B)(2) of section 5743.024 of the Revised Code, an amount equal to two per cent of such remainder, for use by the tax commissioner in defraying costs the commissioner incurs in administering the tax.

On or before the second working day of each month, the treasurer of state shall certify to the tax commissioner the amount of taxes levied in each county under section 4301.421 of the Revised Code and paid to the treasurer of state during the preceding month.

On or before the tenth day of each month, the tax commissioner shall distribute the amount credited to the permissive tax distribution fund from such taxes during the preceding month by providing for payment in the appropriate amount to the county treasurer of each county in which the tax is levied, who shall credit the payment to the fund or account designated by the board of county commissioners or the board of directors of a convention facilities authority levying the tax.

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