



Ohio Revised Code

Section 5731.14 Determining taxable estate.

Effective: June 30, 2005

Legislation: House Bill 66 - 126th General Assembly

For purposes of the tax levied by section 5731.02 of the Revised Code, the value of the taxable estate shall be determined by deducting from the value of the gross estate deductions provided for in sections 5731.15 to 5731.17 of the Revised Code.
