



Ohio Revised Code Section 5731.33 Receipt for payment.

Effective: November 8, 1990

Legislation: House Bill 286 - 118th General Assembly

(A)(1) Upon the payment of TO the county treasurer of any tax due under this chapter, the treasurer shall issue a receipt for the payment in triplicate. He shall deliver one copy to the person paying the taxes, and he immediately shall send the original receipt to the tax commissioner, who shall certify the original receipt and immediately transmit it to the probate court for the county in which the return has been filed if there is an administration of or other proceedings in the decedent's estate.

(2) Upon the payment to a county treasurer of all estate taxes due under section 5731.02 or division (A) of section 5731.19 of the Revised Code with respect to a particular decedent's estate, the treasurer, in order to assist the county auditor in performing his responsibility under division (A)(4)(b) of section 5731.21 of the Revised Code, also shall notify the auditor, in writing, of the full payment of those taxes.

(B) An executor, administrator, or testamentary trustee is not entitled to credits in his accounts and is not entitled to be discharged from liability for taxes due under this chapter, and the estate under his control shall not be distributed, unless a certified receipt has been filed with the probate court as described in division (A)(1) of this section.

(C) Any person, upon the payment of one dollar to a county treasurer issuing a receipt as described in division (A)(1) of this section, shall be entitled to a duplicate receipt, executed in the same manner as the original receipt.
