

As Introduced

**124th General Assembly
Regular Session
2001-2002**

H. B. No. 301

REPRESENTATIVES Hoops, Jolivette

A B I L L

To amend section 5731.49 of the Revised Code to
prohibit the charging of interest on recoupments of
erroneously distributed estate tax revenue.

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BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That section 5731.49 of the Revised Code be
amended to read as follows:

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Sec. 5731.49. At each semiannual settlement provided for by
section 5731.46 of the Revised Code, the county auditor shall
certify to the county auditor of any other county in which is
located in whole or in part any municipal corporation or township
to which any of the taxes collected under this chapter and not
previously accounted for, is due, a statement of the amount of
such taxes due to each corporation or township in such county
entitled to share in the distribution thereof. The amount due upon
such settlement to each such municipal corporation or township,
and to each municipal corporation and township in the county in
which the taxes are collected, shall be paid upon the warrant of
the county auditor to the county treasurer or other proper officer
of such municipal corporation or township. The amount of any
refund chargeable against any such municipal corporation or
township at the time of making such settlement, shall be adjusted

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in determining the amount due to such municipal corporation or 21
township at such settlement; provided that if the municipal 22
corporation or township against which such refund is chargeable is 23
not entitled to share in the fund to be distributed at such 24
settlement, the auditor shall draw ~~his~~ a warrant for the amount in 25
favor of the treasurer payable from any undivided general taxes in 26
the possession of such treasurer, unless such municipal 27
corporation or township is located in another county, in which 28
event the auditor shall issue a certificate for such amount to the 29
auditor of the proper county, who shall draw a like warrant 30
therefor payable from any undivided general taxes in the 31
possession of the treasurer of such county. In either case at the 32
next semiannual settlement of such undivided general taxes, the 33
amount of such warrant shall be deducted from the distribution of 34
taxes of such municipal corporation or township and charged 35
against the proceeds of levies for the general fund of such 36
municipal corporation or township, and a similar deduction shall 37
be made at each next semiannual settlement of such undivided 38
general taxes until such warrant has been satisfied in full. 39

If it is discovered that an amount of taxes collected under 40
this chapter has been paid in error to a township or municipal 41
corporation to which the taxes are not due under this chapter, the 42
township or municipal corporation to which the amount was 43
erroneously paid, when repaying that amount to any subdivision to 44
which the taxes were due, shall not be required to pay interest on 45
that amount. 46

Section 2. That existing section 5731.49 of the Revised Code 47
is hereby repealed. 48