Estate Tax

The Ohio Estate Tax has been repealed for estates of individuals dying on or after Jan. 1, 2013 (see House Bill 153, 129th General Assembly). Because this tax was repealed, the Annual Report for 2013 was the last report that contains detailed information on the Ohio Estate Tax. Residual revenue is reported below in the revenue table and the allocation by county table. Refunds are expected to continue for the next several years.

Table 1

Estate Tax Collections[1]
Fiscal Years 2010 - 2014 (figures in millions)

Fiscal Year	Total Collections	State General Revenue[2]	Local Governments[2]
2010	285.8	55.0	230.8
2011	374.2	72.1	302.1
2012	351.8	66.5	285.3
2013	445.7	105.2	340.5
2014	206.9	39.4	167.5

[1] Total state GRF estate tax collections for a given fiscal year, presented here in Table 1, do not match with settlement data presented in Table 2 of this section. The figures reflect two different measures. Table 1 contains the state GRF amounts that were actually received during FY 2014. The state share in Table 2 is what was certified on the August 2013 and February 2014 settlements.

[2] State GRF figures are based on actual receipts reported by the Office of Budget and Management. Local government figures represent the certified local share of the estate tax (including fees) from the semi-annual settlements that occur each year. Effective Jan. 1, 2002, the state share of the estate tax became 20% and the local share became 80%.

Table 2: Fiscal Year 2014 Estate Tax Settlement Certifications

County	Total Collections	Amount due to the State[1]	Local Share inlcuding Expenses	County	Total Collections	Amount due to the State[1]	Local Share inlcuding Expenses
Adams	$71,796	$13,153	$58,643	Logan	$677,162	$129,889	$547,274
Allen	1,666,769	312,360	1,354,410	Lorain	3,342,351	602,034	2,740,317
Ashland	478,059	76,137	401,922	Lucas	4,730,291	853,704	3,876,587
Ashtabula	589,438	109,785	479,654	Madison	528,618	101,785	426,833
Athens	597,181	113,356	483,826	Mahoning	2,654,090	514,684	2,139,406
Auglaize	1,496,834	291,796	1,205,038	Marion	1,129,776	219,953	909,823
Belmont	530,549	94,495	436,054	Medina	1,601,601	288,287	1,313,314
Brown	1,025,676	199,838	825,838	Meigs	120,274	19,989	100,285
Butler	4,253,995	832,403	3,421,591	Mercer	283,957	38,304	245,653
Carroll	284,527	53,702	230,825	Miami	1,092,626	197,578	895,048
Champaign	253,393	42,685	210,708	Monroe	59,989	10,709	49,280
Clark	1,678,743	328,954	1,349,790	Montgomery	12,176,806	2,356,825	9,819,981
Clermont	1,454,197	267,169	1,187,028	Morgan	127,715	23,481	104,234
Clinton	789,774	142,855	646,918	Morrow	259,025	47,359	211,665
Columbiana	1,579,033	301,549	110,991	Muskingum	940,714	174,036	766,678
Coshocton	432,232	81,294	350,938	Noble	4,262	(1,304)	5,566
Crawford	733,712	139,920	593,792	Ottawa	1,091,468	208,201	883,267
Cuyahoga	44,600,082	8,600,217	35,999,865	Paulding	593,993	113,475	480,518
Darke	640,113	120,080	520,034	Perry	373,284	68,342	304,943
Defiance	385,358	66,888	318,470	Pickaway	627,379	120,629	506,750
Delaware	1,897,064	363,847	1,533,217	Pike	110,307	19,718	90,588
Erie	1,212,086	225,019	987,067	Portage	2,105,666	400,156	1,705,511
Fairfield	1,503,732	269,092	1,234,640	Preble	421,310	79,760	341,550
Fayette	215,167	31,534	183,633	Putnam	1,250,086	244,145	1,005,940
Franklin	16,864,118	3,227,037	13,637,081	Richland	2,077,600	397,818	1,679,782
Fulton	655,257	124,783	530,474	Ross	780,037	150,014	630,023
Gallia	165,546	28,383	137,163	Sandusky	581,602	108,909	472,693
Geauga	3,005,453	584,737	2,420,716	Scioto	517,161	95,908	421,253
Greene	2,189,184	420,995	1,768,189	Seneca	1,137,407	211,340	926,066
Guernsey	124,074	13,717	110,357	Shelby	947,104	183,367	763,737
Hamilton	28,317,724	5,491,796	22,825,928	Stark	6,466,952	1,259,633	5,207,318
Hancock	1,294,383	250,034	1,044,349	Summit	10,684,278	2,006,745	8,677,532
Hardin	891,004	170,055	720,949	Trumbull	2,702,279	524,113	2,178,166
Harrison	148,776	27,399	121,377	Tuscarawas	952,124	186,908.39	765,215.44
Henry	1,146,678	223,640	923,038	Union	502,743	89,640	413,103
Highland	1,102,640	208,494	894,146	Van Wert	829,295	153,789	675,507
Hocking	37,597	5,879	31,718	Vinton	37,769	4,396	33,373
Holmes	658,305	116,645	541,660	Warren	2,816,234	539,557	2,276,677
Huron	802,570	149,758	652,812	Washington	865,752	166,584	699,168
Jackson	1,317,661	255,791	1,061,870	Wayne	1,198,102	201,109	996,993
Jefferson	1,392,873	270,366	1,122,507	Williams	598,884	112,462	486,422
Knox	634,731	96,127	538,604	Wood	1,565,044	287,993	1,277,051
Lake	4,138,606	802,705	3,335,902	Wyandot	472,362	90,825	381,538
Lawrence	547,896	102,816	445,080				
Licking	2,563,745	488,839	2,074,906	**Totals**	**$208,403,810**	**$39,740,970**	**$167,496,346**

1 Total state GRF estate tax collections for a given fiscal year, presented here in Table 1, do not match with settlement data presented in Table 2 of this section. The figures reflect two different measures: The state GRF amounts in Table 1 reflect those actually received during FY 2014, and the state share in Table 2 is what was certified on the August 2013 and February 2014 settlements.

Source: August 2013 and February 2014 Estate Tax settlements