



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The Ohio Estate Tax has been repealed for estates of individuals dying on or after Jan. 1, 2013 (see House Bill 153, 129th General Assembly). Because this tax was repealed, the Annual Report for 2013 was the last re-

port 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 2011 - 2015 (figures in millions)			
Fiscal Year	Total Collections	State General Revenue ²	Local Governments ²
2011	\$374.2	\$72.1	\$302.1
2012	351.8	66.5	285.3
2013	445.7	105.2	340.5
2014	206.8	39.4	167.4
2015	17.6	3.1	14.5
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 reflects the state GRF amounts actually received during FY 2015 and the state share in Table 2 is what was certified on the August 2014 and February 2015 settlements.			
² State General Revenue Fund 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 percent and the local share became 80 percent.			

Table 2: Fiscal Year 2015 Estate Tax Settlement Certifications

County	Total Collections	Amount due to the State ¹	Local Share including Expenses	County	Total Collections	Amount due to the State ¹	Local Share including Expenses
Adams	\$4,564.92	\$368.21	\$4,196.72	Logan	\$351,005.00	\$67,509.27	\$283,495.73
Allen	89,175.90	15,902.72	73,273.18	Lorain	316,972.62	59,984.99	256,987.63
Ashland	35,822.22	6,662.93	29,159.29	Lucas	287,906.88	54,394.22	233,512.66
Ashtabula	16,410.97	2,469.23	13,941.74	Madison	145,175.49	26,942.26	118,233.23
Athens	84,384.80	14,981.82	69,402.98	Mahoning	387,513.27	81,000.66	306,512.61
Auglaize	146,490.19	27,510.91	118,979.28	Marion	38,926.92	6,665.85	32,261.07
Belmont	42,263.04	7,267.42	34,995.62	Medina	147,170.93	26,865.81	120,305.12
Brown	257,426.16	49,062.19	208,363.97	Meigs ²	-	(378.48)	378.48
Butler	94,549.49	16,902.25	77,647.24	Mercer	76,709.46	14,039.97	62,669.49
Carroll	27,146.14	4,848.54	22,297.60	Miami	46,406.75	7,971.67	38,435.08
Champaign	181,567.14	34,050.85	147,516.29	Monroe ²	-	(264.00)	264.00
Clark	21,868.57	4,142.04	17,726.53	Montgomery	521,658.86	99,900.53	421,758.33
Clermont	72,192.24	12,743.76	59,448.48	Morgan	15,401.43	2,591.07	12,810.36
Clinton	58,426.87	12,826.96	45,599.91	Morrow	12,563.34	1,908.19	10,655.15
Columbiana	110,238.62	19,820.38	90,418.24	Muskingum	160,345.68	29,263.79	131,081.89
Coshocton	59,083.32	10,172.19	48,911.13	Noble	6,389.00	914.75	5,474.25
Crawford	103,010.61	18,731.76	84,278.85	Ottawa	243,294.55	46,212.63	197,081.92
Cuyahoga	2,340,300.96	461,753.96	1,878,547.00	Paulding	28,160.67	4,891.32	23,269.35
Darke	29,994.80	5,068.32	24,926.48	Perry	-	0.00	0.00
Defiance ²	-	(437.29)	437.29	Pickaway	7,405.69	849.86	6,555.83
Delaware	152,804.83	28,459.81	124,345.02	Pike	100,212.86	18,247.03	81,965.83
Erie	26,511.92	4,317.43	22,194.49	Portage	330,893.81	62,057.95	268,835.86
Fairfield	134,777.03	24,384.53	110,392.50	Preble	16,473.07	2,598.88	13,874.19
Fayette	92,972.51	16,900.75	76,071.76	Putnam	30,001.43	5,365.96	24,635.47
Franklin	1,857,004.55	369,958.00	1,487,046.55	Richland	55,904.83	9,718.46	46,186.37
Fulton	59,378.73	11,044.44	48,334.29	Ross	91,093.47	16,314.11	74,779.36
Gallia	31,810.42	5,506.35	26,304.07	Sandusky	4,809.41	663.37	4,146.04
Geauga	549,940.36	106,874.74	443,065.62	Scioto	7,840.37	824.47	7,015.90
Greene	103,139.80	18,500.00	84,639.80	Seneca	55,170.84	9,732.84	45,438.00
Guernsey ²	-	(456.39)	456.39	Shelby	10,918.76	2,030.89	8,887.87
Hamilton	3,386,327.67	666,793.87	2,719,533.80	Stark	871,647.88	170,027.28	701,620.60
Hancock	29,510.04	4,910.20	24,599.84	Summit	388,975.75	73,900.01	315,075.74
Hardin	65,301.61	11,726.81	53,574.80	Trumbull	441,554.75	84,256.65	357,298.10
Harrison ²	-	(273.32)	273.32	Tuscarawas	31,174.33	5,114.43	26,059.90
Henry	9,631.33	1,404.24	8,227.09	Union	45,402.60	7,934.19	37,468.41
Highland	10,390.07	2,354.29	8,035.78	Van Wert	54,471.21	10,846.74	43,624.47
Hocking ²	554.58	(288.98)	843.56	Vinton ²	-	(273.24)	273.24
Holmes	10,414.20	3,138.19	7,276.01	Warren	199,369.68	36,852.04	162,517.64
Huron	48,936.40	8,580.34	40,356.06	Washington	66,201.82	11,760.51	54,441.31
Jackson	13,276.00	2,265.15	11,010.85	Wayne	100,488.84	18,006.89	82,481.95
Jefferson	37,244.75	6,969.51	30,275.24	Williams	12,270.90	2,280.30	9,990.60
Knox	120,955.00	22,683.08	98,271.92	Wood	92,206.12	16,468.19	75,737.93
Lake	159,132.61	29,178.30	129,954.31	Wyandot	12,179.07	1,891.39	10,287.68
Lawrence	50,838.61	8,899.65	41,938.96				
Licking	172,970.21	31,631.82	141,338.39	Totals	\$16,711,008.53	\$3,208,195.67	\$13,502,812.86

¹ Total state GRF estate tax collections for a given fiscal year, presented here in Table 2, do not match with settlement data presented in Table 1 of this section. The figures reflect two different measures: Table 1 reflects state GRF amounts actually received during FY 2015 and the state share in Table 2 is what was certified on the August 2014 and February 2015 settlements.

² Negative dollar amounts in this table are due to repeal of the estate tax, and expenses.

Source: August 2014 and February 2015 estate tax settlements.