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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

S.B. 231  
134<sup>th</sup> General Assembly

## Bill Analysis

**Version:** As Introduced

**Primary Sponsor:** Sen. Hottinger

Mackenzie Damon, Attorney

### SUMMARY

- Expressly authorizes the Department of Taxation to issue an income tax refund in the name of both a deceased taxpayer and the taxpayer's legal representative.

### DETAILED ANALYSIS

#### Income tax refunds to deceased taxpayers

The bill explicitly authorizes the Department of Taxation to issue an income tax refund in the name of both a deceased taxpayer and the taxpayer's legal representative.

Current law provides that any income tax return that a deceased individual would have been required to file should be filed by the individual's executor, administrator, or other representative of the individual's estate.<sup>1</sup> However, current law does not expressly state that an income tax refund can be issued in the name of that representative.

The bill allows the Department to issue refunds in the name of both the decedent and their representative, upon the representative's request. The request must include any documentation, including a copy of the individual's death certificate and any fiduciary or court documents, that the Tax Commissioner considers necessary to prove that the person making the request is the legal representative of the decedent's estate. If the request is for a refund that was previously issued in only the decedent's name, the representative making the request must also return the previously issued payment to the Department.<sup>2</sup>

<sup>1</sup> R.C. 5747.08(A), not in the bill.

<sup>2</sup> R.C. 5747.11.

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## HISTORY

Action	Date
Introduced	09-15-21

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