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S.B. 231*
134th General Assembly

Bill Analysis

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Version: As Reported by House Ways & Means

Primary Sponsor: Sen. Hottinger

Zachary P. Bowerman, 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.¹ 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.²

* This analysis was prepared before the report of the House Ways & Means Committee appeared in the House Journal. Note that the legislative history may be incomplete.

¹ R.C. 5747.08(A), not in the bill.

² R.C. 5747.11.

HISTORY

Action	Date
Introduced	09-15-21
Reported, S. Ways & Means	11-09-21
Passed Senate (33-0)	11-10-21
Reported, H. Ways & Means	--
