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Senate Bill 231 Sponsor Testimony
House Ways and Means Committee
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Chairman Merrin, Vice-Chair Riedel, Ranking Member Sobecki and members of the House Ways and Means Committee, thank you for the opportunity to provide sponsor testimony on Senate Bill 231. This legislation would change Ohio's income tax refund statute to expressly authorize the Ohio Department of Taxation to issue an income tax refund in the name of a deceased taxpayer's fiduciary.

This issue was recently brought to my attention by a constituent who emailed my office whose mother passed away. During this already difficult time, the constituent ran into numerous obstacles when trying to claim her deceased mother's income tax refund. My staff reached out to the Department of Taxation to assist the constituent and learned that the Department does not have explicit legal authority in the Revised Code to issue refunds to individuals other than the taxpayer to whom a refund is owed. While the Revised Code accounts for the filing of a deceased taxpayer's return, it's silent on the issuance of refunds. The Department does offer guidance for this scenario, however it can be a cumbersome process and because the Department is acting without specific Revised Code authority, their examiners often exercise an abundance of caution.

Under this bill, if an individual taxpayer is deceased, a refund may be issued in the name of the decedent and of the executor, administrator, or other person charged with the decedent's property, upon the request of that person. The person requesting the refund must provide a copy of the taxpayer's death certificate as well as any fiduciary or court documents to prove that the person making the request is qualified to receive the refund. If a tax refund was already issued in only the decedent's name, the person making the request must also provide the previously issued payment to the commissioner.

Senate Bill 231 is a common sense proposal that would create one less obstacle for grieving families. My office worked closely with the Department of Taxation in drafting this language and this bill passed the Senate unanimously. Thank you again for the opportunity to give sponsor testimony, I would be happy to answer any questions the committee may have.