

As Introduced

**126th General Assembly
Regular Session
2005-2006**

H. B. No. 2

Representative Widowfield

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A BILL

To amend section 5747.026 of the Revised Code to 1
grant to all members of the National Guard and 2
reserve components of the United States armed 3
forces who have been called to active duty an 4
extension of time in which to file income tax 5
returns and pay income taxes and to increase the 6
number of authorized participants in the Ohio 7
National Guard Scholarship Program for the 2005 8
summer term. 9

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That section 5747.026 of the Revised Code be 10
amended to read as follows: 11

Sec. 5747.026. (A) For taxable years beginning on or after 12
January 1, 2002, a member of the national guard or a member of a 13
reserve component of the armed forces of the United States called 14
to active ~~or other~~ duty ~~under operation Iraqi freedom~~ pursuant to 15
an executive order issued by the president of the United States or 16
an act of congress of the United States may apply to the tax 17
commissioner for an extension for filing of the return and payment 18
of taxes required under this chapter during the period of the 19
member's duty service and for sixty days thereafter. The 20

application shall be filed on or before the sixtieth day after the 21
member's duty terminates. An applicant shall provide such evidence 22
as the commissioner considers necessary to demonstrate eligibility 23
for the extension. 24

(B)(1) If the commissioner determines that an applicant is 25
qualified for an extension under this section, the commissioner 26
shall enter into a contract with the applicant for the payment of 27
the tax in installments that begin on the sixty-first day after 28
the applicant's active duty ~~under operation Iraqi freedom~~ 29
terminates. Except as provided in division (B)(3) of this section, 30
the commissioner may prescribe such contract terms as the 31
commissioner considers appropriate. 32

(2) If the commissioner determines that an applicant is 33
qualified for an extension under this section, the applicant shall 34
not be required to file any return, report, or other tax document 35
before the sixty-first day after the applicant's active duty ~~under~~ 36
~~operation Iraqi freedom~~ terminates. 37

(3) Taxes paid pursuant to a contract entered into under 38
division (B)(1) of this section are not delinquent. The tax 39
commissioner shall not require any payments of penalties or 40
interest in connection with such taxes. 41

(C)(1) Divisions (A) and (B) of this section do not apply to 42
any taxable year for which a taxpayer receives an extension of 43
time in which to file a federal income tax return or pay federal 44
income tax under the Internal Revenue Code. 45

(2)(a) A taxpayer who is eligible for an extension under the 46
Internal Revenue Code shall receive an extension of time in which 47
to file any return, report, or other tax document described in 48
this chapter and an extension of time in which to make any payment 49
of taxes required under this chapter or Chapter 5748. of the 50
Revised Code. The length of any extension granted under division 51

(C)(2)(a) of this section shall be equal to the length of the 52
corresponding extension that the taxpayer receives under the 53
Internal Revenue Code. 54

(b) Taxes paid in accordance with division (C)(2)(a) of this 55
section are not delinquent. The tax commissioner shall not require 56
any payment of penalties or interest in connection with such 57
taxes. The tax commissioner shall not include any period of 58
extension granted under division (C)(2)(a) of this section in 59
calculating the interest due on any unpaid tax. 60

(D) The tax commissioner shall adopt rules necessary to 61
administer this section, including rules establishing the 62
following: 63

(1) Forms and procedures by which applicants may apply for 64
extensions; 65

(2) Criteria for eligibility; 66

(3) A schedule for repayment of deferred taxes. 67

Section 2. That existing section 5747.026 of the Revised Code 68
is hereby repealed. 69

Section 3. Notwithstanding division (B)(1) of section 5919.34 70
of the Revised Code, the number of participants in the Ohio 71
national guard scholarship program for the summer term occurring 72
in the year 2005 is limited to the equivalent of one thousand 73
full-time participants. 74