

**As Introduced**

**127th General Assembly  
Regular Session  
2007-2008**

**H. B. No. 224**

**Representative Schindel**

**Cosponsors: Representatives McGregor, J., Evans, Setzer, Garrison,  
Huffman, Seitz, Adams, Fessler, Otterman, Zehringer, Miller, Jones, Bulp,  
Widener, Stebelton, Webster, Wagoner**

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**A B I L L**

To amend section 718.05 of the Revised Code to 1  
specify that the municipal income tax annual 2  
return filing date for individuals shall not be 3  
earlier than the federal income tax filing date, 4  
to allow return preparers to use facsimile 5  
signatures on returns, and to permit taxpayers to 6  
authorize return preparers to communicate directly 7  
with municipal tax administrators. 8

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

**Section 1.** That section 718.05 of the Revised Code be amended 9  
to read as follows: 10

**Sec. 718.05.** (A) As used in this section: 11

(1) "Generic form" means an electronic or paper form designed 12  
for reporting estimated municipal income taxes and annual 13  
municipal income tax liability or for filing a refund claim that 14  
is not prescribed by a particular municipal corporation for the 15  
reporting of that municipal corporation's tax on income. 16

(2) "Return preparer" means any person other than a taxpayer that is authorized by a taxpayer to complete or file an income tax return, report, or other document for or on behalf of the taxpayer.

(B) A Except as otherwise provided in division (D) of this section or section 718.051 of the Revised Code:

(1) In the case of a taxpayer who is an individual and who is not subject to a municipal corporation's tax on net profit of a business or profession, the municipal corporation shall not require a the taxpayer to file an annual income tax return or report prior to on any date before the filing date for the corresponding tax reporting period as prescribed for such a taxpayer under the Internal Revenue Code. For taxable years beginning after 2003, except as otherwise provided in section 718.051 of the Revised Code and division (D) of this section;

(2) In the case of any other taxpayer, a municipal corporation shall not require a the taxpayer to file an annual income tax return or report on any date other than the fifteenth day of the fourth month following the end of the taxpayer's taxable year.

(C) (1) On and after January 1, 2001, any municipal corporation that requires taxpayers to file income tax returns, reports, or other documents shall accept for filing a generic form of such a return, report, or document if the generic form, once completed and filed, contains all of the information required to be submitted with the municipal corporation's prescribed returns, reports, or documents, and if the taxpayer or return preparer filing the generic form otherwise complies with rules or ordinances of the municipal corporation governing the filing of returns, reports, or documents.

(2) Any municipal corporation that requires taxpayers to file

income tax returns, reports, or other documents requiring the 48  
signature of a return preparer shall accept a facsimile of such a 49  
signature in lieu of a manual signature. 50

(3) On any annual municipal income tax return, a box or other 51  
space shall be included whereby a taxpayer may elect to authorize 52  
a return preparer to communicate with the tax administrator about 53  
matters pertaining to the return. The return or instructions 54  
accompanying the return shall indicate that, by making the 55  
election, the taxpayer authorizes the tax administrator to contact 56  
the return preparer concerning questions that arise during the 57  
processing of the return and authorizes the return preparer only 58  
to provide the administrator with information that is missing from 59  
the return, to contact the administrator for information about the 60  
processing of the return or the status of the taxpayer's refund or 61  
payments, and to respond to notices about mathematical errors, 62  
offsets, or return preparation that the taxpayer has received from 63  
the administrator and has shown to the return preparer. 64

(D) Except as otherwise provided in section 718.051 of the 65  
Revised Code, beginning January 1, 2001, any taxpayer that has 66  
requested an extension for filing a federal income tax return may 67  
request an extension for the filing of a municipal income tax 68  
return. The taxpayer shall make the request by filing a copy of 69  
the taxpayer's request for a federal filing extension with the 70  
individual or office charged with the administration of the 71  
municipal income tax. The request for extension shall be filed not 72  
later than the last day for filing the municipal income tax return 73  
as prescribed by ordinance or rule of the municipal corporation 74  
and division (B) of this section. A municipal corporation shall 75  
grant such a request for extension filed before January 1, 2004, 76  
for a period not less than the period of the federal extension 77  
request. For taxable years beginning after 2003, the The extended 78  
due date of the municipal income tax return shall be the last day 79

of the month following the month to which the due date of the 80  
federal income tax return has been extended. A municipal 81  
corporation may deny a taxpayer's request for extension only if 82  
the taxpayer fails to timely file the request, fails to file a 83  
copy of the request for the federal extension, owes the municipal 84  
corporation any delinquent income tax or any penalty, interest, 85  
assessment, or other charge for the late payment or nonpayment of 86  
income tax, or has failed to file any required income tax return, 87  
report, or other related document for a prior tax period. The 88  
granting of an extension for filing a municipal corporation income 89  
tax return does not extend the last date for paying the tax 90  
without penalty unless the municipal corporation grants an 91  
extension of that date. 92

**Section 2.** That existing section 718.05 of the Revised Code 93  
is hereby repealed. 94

**Section 3.** The amendment by this act of section 718.05 of the 95  
Revised Code applies to taxable years beginning on or after the 96  
effective date of this act. 97