

**As Reported by the Senate Ways and Means and Economic  
Development Committee**

**127th General Assembly**

**Regular Session**

**2007-2008**

**Sub. 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, Gibbs, Bolon, Chandler, Goyal, Latta,  
Patton, Bacon, Batchelder, Blessing, Coley, Collier, Combs, Core, DeBose,  
Domenick, Dyer, Flowers, Hagan, J., Harwood, Healy, Heard, Hughes,  
McGregor, R., Oelslager, Peterson, Schneider, Wolpert, Yates  
Senators Spada, Amstutz, Sawyer, Goodman, Cates**

**—**

**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 shall not be earlier than the	3
federal income tax filing date, to allow return	4
preparers to use facsimile signatures on returns,	5
and to permit taxpayers to authorize return	6
preparers to communicate directly with municipal	7
tax administrators.	8

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

<b>Section 1.</b> That section 718.05 of the Revised Code be amended	9
to read as follows:	10

<b>Sec. 718.05.</b> (A) As used in this section:	11
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(1) "Generic form" means an electronic or paper form designed  
for reporting estimated municipal income taxes and annual  
municipal income tax liability or for filing a refund claim that  
is not prescribed by a particular municipal corporation for the  
reporting of that municipal corporation's tax on income.

(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, a municipal  
corporation shall not require a 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, a~~  
~~municipal corporation shall not require a 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 44  
signature of a return preparer shall accept a facsimile of such a 45  
signature in lieu of a manual signature. 46

(3) On any annual municipal income tax return, a box or other 47  
space shall be included whereby a taxpayer may elect to authorize 48  
a return preparer to communicate with the tax administrator about 49  
matters pertaining to the return. The return or instructions 50  
accompanying the return shall indicate that, by making the 51  
election, the taxpayer authorizes the tax administrator to contact 52  
the return preparer concerning questions that arise during the 53  
processing of the return and authorizes the return preparer only 54  
to provide the administrator with information that is missing from 55  
the return, to contact the administrator for information about the 56  
processing of the return or the status of the taxpayer's refund or 57  
payments, and to respond to notices about mathematical errors, 58  
offsets, or return preparation that the taxpayer has received from 59  
the administrator and has shown to the return preparer. 60

(D) Except as otherwise provided in section 718.051 of the 61  
Revised Code, beginning January 1, 2001, any taxpayer that has 62  
requested an extension for filing a federal income tax return may 63  
request an extension for the filing of a municipal income tax 64  
return. The taxpayer shall make the request by filing a copy of 65  
the taxpayer's request for a federal filing extension with the 66  
individual or office charged with the administration of the 67  
municipal income tax. The request for extension shall be filed not 68  
later than the last day for filing the municipal income tax return 69  
as prescribed by ordinance or rule of the municipal corporation 70  
and division (B) of this section. A municipal corporation shall 71  
grant such a request for extension filed before January 1, 2004, 72  
for a period not less than the period of the federal extension 73  
request. For taxable years beginning after 2003, the The extended 74  
due date of the municipal income tax return shall be the last day 75

of the month following the month to which the due date of the 76  
federal income tax return has been extended. A municipal 77  
corporation may deny a taxpayer's request for extension only if 78  
the taxpayer fails to timely file the request, fails to file a 79  
copy of the request for the federal extension, owes the municipal 80  
corporation any delinquent income tax or any penalty, interest, 81  
assessment, or other charge for the late payment or nonpayment of 82  
income tax, or has failed to file any required income tax return, 83  
report, or other related document for a prior tax period. The 84  
granting of an extension for filing a municipal corporation income 85  
tax return does not extend the last date for paying the tax 86  
without penalty unless the municipal corporation grants an 87  
extension of that date. 88

**Section 2.** That existing section 718.05 of the Revised Code 89  
is hereby repealed. 90

**Section 3.** The amendment by this act of section 718.05 of the 91  
Revised Code applies to taxable years beginning on or after the 92  
effective date of this act. 93