

**As Introduced**

**133rd General Assembly**

**Regular Session**

**2019-2020**

**H. B. No. 565**

**Representatives Rogers, Crossman**

**Cosponsors: Representatives Blair, Cera, Kelly, Miller, J., O'Brien, Patterson**

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**A BILL**

To extend the filing and payment dates for state, 1  
municipal, and school district income taxes by 2  
the same period as any federal income tax 3  
extension granted in response to the COVID-19 4  
disease outbreak and to declare an emergency. 5

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

**Section 1.** Notwithstanding the filing and payment dates 6  
prescribed by sections 718.05 and 5747.08 of the Revised Code, 7  
any taxpayer who is eligible for a federal income tax extension 8  
pursuant to a notice issued by the Secretary of the Treasury of 9  
the United States under section 7508A of the Internal Revenue 10  
Code, or pursuant to an act of Congress, in response to the 11  
COVID-19 disease outbreak shall receive an equivalent extension 12  
of time in which to file any return, report, or other tax 13  
document prescribed by Chapters 718., 5747., and 5748. of the 14  
Revised Code, and an equivalent extension of time to make any 15  
payment of taxes described in such chapters. No penalties, 16  
interest penalties, or interest in connection with those taxes 17  
shall accrue during the extension period. 18

**Section 2.** This act is hereby declared to be an emergency 19  
measure necessary for the immediate preservation of the public 20  
peace, health, and safety. The reason for such necessity is to 21  
minimize the economic impact to Ohio citizens from the COVID-19 22  
disease outbreak. Therefore, this act shall take effect 23  
immediately. 24