A BILL

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

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

Section 1. Notwithstanding the filing and payment dates prescribed by sections 718.05 and 5747.08 of the Revised Code, any taxpayer who is eligible for a federal income tax extension pursuant to a notice issued by the Secretary of the Treasury of the United States under section 7508A of the Internal Revenue Code, or pursuant to an act of Congress, in response to the COVID-19 disease outbreak shall receive an equivalent extension of time in which to file any return, report, or other tax document prescribed by Chapters 718., 5747., and 5748. of the Revised Code, and an equivalent extension of time to make any payment of taxes described in such chapters. No penalties, interest penalties, or interest in connection with those taxes shall accrue during the extension period.
Section 2. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety. The reason for such necessity is to minimize the economic impact to Ohio citizens from the COVID-19 disease outbreak. Therefore, this act shall take effect immediately.