

H. B. No. 121  
As Introduced

\_\_\_\_\_ moved to amend as follows:

- In line 248, after the second "or" insert "with a timely filed" 1
- In line 554, after "or" insert "with a timely filed" 2

The motion was \_\_\_\_\_ agreed to.

SYNOPSIS 3

**Timely filing of assessment appeal** 4

**R.C. 718.021 and 718.821** 5

Requires a taxpayer that wants to opt in to the remote 6  
worker net profits apportionment method authorized by the bill 7  
with an appeal of an assessment to file that appeal in a timely 8  
manner. 9

