



H.B. 577

125th General Assembly
(As Introduced)

Reps. Widowfield, McGregor, Olman, C. Evans, Hughes, Hoops, Calvert, Willamowski, Miller, Chandler, Seitz, Schaffer, Hartnett, Cirelli, Schmidt, D. Evans, Combs, Setzer, Latta

BILL SUMMARY

- Expands eligibility for income tax filing and payment extensions to cover all active-duty National Guard and military reservists, not just those serving in "Operation Iraqi Freedom."

CONTENT AND OPERATION

Income tax extension for active-duty military personnel

(R.C. 5747.026)

Current law grants an income tax filing and payment extension to National Guard members and military reservists who are called to active or "other" duty under "Operation Iraqi Freedom." Under the current extension, a service member does not have to file Ohio income tax and school district income tax returns and payments until 61 days after the individual's duty service ends. Taxes then become due in installments as provided in an agreement between the service member and the Tax Commissioner. No penalties or interest apply as long as filings and payments are made according to the agreement. Eligible service members must apply to the Tax Commissioner for the extension within 60 days after the member's duty service ends. If a service member receives a federal income tax filing extension, the member receives an automatic extension for filing and paying Ohio and school district income taxes equal to the federal extension, in lieu of the bill's 60-day extension.¹

¹ A federal tax extension is available to active duty personnel serving in a combat zone or in an area in support of a combat zone. The extension is for at least 180 days after service in the zone or support area ends.

The bill expands eligibility for the state's 60-day extension to all National Guard members and military reservists who are called to active (but not "other") duty pursuant to a presidential executive order or an act of Congress; a member or reservist need not be serving in Operation Iraqi Freedom to be eligible for the extension.

HISTORY

| ACTION | DATE | JOURNAL ENTRY |
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