



Ohio Revised Code

Section 5727.31 Annual statement of public utility - reports.

Effective: October 3, 2023

Legislation: House Bill 33

(A) Each public utility subject to the excise tax imposed by section 5727.30 of the Revised Code, annually, on or before the first day of August, shall file with the tax commissioner a statement in such form as the commissioner prescribes and shall pay any amount due.

(B)(1) Annually, on or before the fifteenth day of October of the current year, each public utility whose estimated excise taxes for the current year as based upon the statement required to be filed in that year by division (A) of this section are one thousand dollars or more shall file with the commissioner a report, in such form as the commissioner prescribes, showing the amount of excise tax estimated to be charged or levied pursuant to law for the current year upon the basis of such annual statement, and shall remit a portion of the estimated excise taxes shown to be due by the report. The portion of the estimated excise taxes due at the time the report is filed shall be one-third of its total excise taxes estimated to be charged or levied for the current year based upon the annual statement filed under division (A) of this section.

(2) Annually, on or before the first day of March and June, each public utility whose excise taxes as based upon its last preceding annual statement filed under division (A) of this section prior to the first day of January were one thousand dollars or more shall file with the commissioner a report, in such form as the commissioner prescribes, showing the amount of excise tax charged or levied pursuant to law upon the basis of such annual statement, and shall remit a portion of the excise taxes shown to be due by each such report. The portion of the excise taxes due at the time each such report is filed shall be one-third of its total excise taxes so charged or levied based upon such annual statement.

(C) Any public utility subject to the excise taxes imposed by section 5727.30 of the Revised Code whose tax as certified under section 5727.38 of the Revised Code in a year equals or exceeds the amount specified for that year in section 5727.311 of the Revised Code shall make the payments required under this section in the second ensuing and each succeeding year in the manner prescribed by section 5727.311 of the Revised Code, except as otherwise prescribed by that section.



(D)(1) For purposes of this section, a report required to be filed under division (B) of this section is considered filed when it is received by the tax commissioner.

(2) For purposes of this section and sections 5727.311 and 5727.42 of the Revised Code, remittance of an excise tax required to be made under this section is considered to be made when the remittance is received by the tax commissioner, or when credited to an account designated by the treasurer of state for the receipt of tax remittances.