

## Ohio Revised Code Section 5727.48 Extension of time.

Effective: September 30, 2025 Legislation: House Bill 96

The tax commissioner may extend to a public utility a further specified time, not to exceed thirty days, within which to file any report or statement required by this chapter to be filed with the commissioner, except reports required by sections 5727.24 to 5727.29 of the Revised Code. A public utility shall request this extension, in the form and manner prescribed by the commissioner, on or before the date that the report or statement is otherwise required to be filed.