



## Ohio Revised Code

### Section 5745.031 Written application to be a taxpayer.

Effective: January 1, 2001

Legislation: House Bill 483 - 123rd General Assembly

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An electric light company that is not an electric company or a combined company may elect to be a taxpayer for the purposes of this chapter if not less than fifty per cent of the company's total sales in this state consist of electricity, as determined under section 5733.059 of the Revised Code, and other energy commodities during the taxpayer's most recently concluded taxable year. The company shall make the election by application in writing to the tax commissioner before the first day of the first taxable year to which the election is to apply. The election is effective for five consecutive taxable years and, once made, is irrevocable for the five taxable years for which the election was made.

The failure of such a company to make an election under this section shall not be construed to exempt or exclude such a company from the income tax of any municipal corporation.

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