

#### **452A.61 Timely filing of reports and returns extension.**

The reports, returns, and remittances required under this chapter shall be deemed filed within the required time if postpaid, properly addressed, and postmarked on or before midnight of the day on which due and payable. If the final filing date falls on a Saturday, Sunday, or legal holiday the next secular or business day shall be the final filing date.

The department of revenue or the state department of transportation upon application may grant a reasonable extension of time for the filing of any required report, return, or tax payment.

[C27, 31, § 5093-a5, -b1; C35, § 5093-f9, -f21, -f25; C39, § **5093.09, 5093.21, 5093.25**; C46, 50, 54, § 324.13, 324.41, 324.46; C58, 62, 66, § 324.60; C71, 73, 75, 77, 79, 81, § 324.61]

C93, § 452A.61

99 Acts, ch 151, §68, 89; 2003 Acts, ch 145, §286