

**As Introduced**

**127th General Assembly  
Regular Session  
2007-2008**

**H. B. No. 127**

**Representative Bacon**

**Cosponsors: Representatives Seitz, McGregor, R., McGregor, J., Flowers,  
Setzer, Stebelton, Adams**

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**A BILL**

To amend section 718.13 of the Revised Code to 1  
expressly authorize municipal corporations to 2  
disclose to the public aggregated municipal income 3  
tax data. 4

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:**

**Section 1.** That section 718.13 of the Revised Code be amended 5  
to read as follows: 6

**Sec. 718.13.** (A) Any information pertaining to a specific 7  
taxpayer and gained as a result of returns, investigations, 8  
hearings, or verifications required or authorized by this chapter 9  
or by a charter or ordinance of a municipal corporation levying an 10  
income tax pursuant to this chapter is confidential, and no person 11  
shall disclose such information except in accordance with a proper 12  
judicial order or in connection with the performance of that 13  
person's official duties or the official business of the municipal 14  
corporation as authorized by this chapter or the charter or 15  
ordinance authorizing the levy. The tax administrator of the 16  
municipal corporation may furnish copies of returns filed under 17  
this chapter to the internal revenue service and to the tax 18

commissioner. 19

(B) This section does not prohibit the disclosure of data 20  
that aggregates information pertaining to all taxpayers or to a 21  
specific class of taxpayers so long as no information pertaining 22  
to any specific taxpayer is reasonably likely to be identified 23  
from the aggregated data disclosed. 24

**Section 2.** That existing section 718.13 of the Revised Code 25  
is hereby repealed. 26