

As Introduced

**130th General Assembly
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H. B. No. 282

Representative Rogers

Cosponsors: Representatives Stebelton, Reece, Wachtmann

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A B I L L

To amend sections 5703.21, 5715.49, and 5715.50 and 1
to enact section 5703.212 of the Revised Code to 2
authorize vendors and others required to hold a 3
sales or use tax license whose business and home 4
address is the same to apply to the Tax 5
Commissioner to keep such address confidential. 6

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

Section 1. That sections 5703.21, 5715.49, and 5715.50 be 7
amended and section 5703.212 of the Revised Code be enacted to 8
read as follows: 9

Sec. 5703.21. (A) Except as provided in divisions (B) and (C) 10
of this section, no agent of the department of taxation, except in 11
the agent's report to the department or when called on to testify 12
in any court or proceeding, shall divulge any information acquired 13
by the agent as to the transactions, property, or business of any 14
person while acting or claiming to act under orders of the 15
department. Whoever violates this provision shall thereafter be 16
disqualified from acting as an officer or employee or in any other 17
capacity under appointment or employment of the department. 18

(B)(1) For purposes of an audit pursuant to section 117.15 of 20
the Revised Code, or an audit of the department pursuant to 21
Chapter 117. of the Revised Code, or an audit, pursuant to that 22
chapter, the objective of which is to express an opinion on a 23
financial report or statement prepared or issued pursuant to 24
division (A)(7) or (9) of section 126.21 of the Revised Code, the 25
officers and employees of the auditor of state charged with 26
conducting the audit shall have access to and the right to examine 27
any state tax returns and state tax return information in the 28
possession of the department to the extent that the access and 29
examination are necessary for purposes of the audit. Any 30
information acquired as the result of that access and examination 31
shall not be divulged for any purpose other than as required for 32
the audit or unless the officers and employees are required to 33
testify in a court or proceeding under compulsion of legal 34
process. Whoever violates this provision shall thereafter be 35
disqualified from acting as an officer or employee or in any other 36
capacity under appointment or employment of the auditor of state. 37

(2) For purposes of an internal audit pursuant to section 38
126.45 of the Revised Code, the officers and employees of the 39
office of internal auditing in the office of budget and management 40
charged with conducting the internal audit shall have access to 41
and the right to examine any state tax returns and state tax 42
return information in the possession of the department to the 43
extent that the access and examination are necessary for purposes 44
of the internal audit. Any information acquired as the result of 45
that access and examination shall not be divulged for any purpose 46
other than as required for the internal audit or unless the 47
officers and employees are required to testify in a court or 48
proceeding under compulsion of legal process. Whoever violates 49
this provision shall thereafter be disqualified from acting as an 50
officer or employee or in any other capacity under appointment or 51
employment of the office of internal auditing. 52

(3) As provided by section 6103(d)(2) of the Internal Revenue Code, any federal tax returns or federal tax information that the department has acquired from the internal revenue service, through federal and state statutory authority, may be disclosed to the auditor of state or the office of internal auditing solely for purposes of an audit of the department.

(4) For purposes of Chapter 3739. of the Revised Code, an agent of the department of taxation may share information with the division of state fire marshal that the agent finds during the course of an investigation.

(C) Division (A) of this section does not prohibit any of the following:

(1) Divulging information contained in applications, complaints, and related documents filed with the department under section 5715.27 of the Revised Code or in applications filed with the department under section 5715.39 of the Revised Code;

(2) Providing information to the office of child support within the department of job and family services pursuant to section 3125.43 of the Revised Code;

(3) Disclosing to the motor vehicle repair board any information in the possession of the department that is necessary for the board to verify the existence of an applicant's valid vendor's license and current state tax identification number under section 4775.07 of the Revised Code;

(4) Providing information to the administrator of workers' compensation pursuant to sections 4123.271 and 4123.591 of the Revised Code;

(5) Providing to the attorney general information the department obtains under division (J) of section 1346.01 of the Revised Code;

(6) Permitting properly authorized officers, employees, or agents of a municipal corporation from inspecting reports or information pursuant to rules adopted under section 5745.16 of the Revised Code;	83 84 85 86
(7) Providing <u>Unless otherwise provided by section 5703.212 of the Revised Code, providing</u> information regarding the name, account number, or business address of a holder of a vendor's license issued pursuant to section 5739.17 of the Revised Code, a holder of a direct payment permit issued pursuant to section 5739.031 of the Revised Code, or a seller having a use tax account maintained pursuant to section 5741.17 of the Revised Code, or information regarding the active or inactive status of a vendor's license, direct payment permit, or seller's use tax account;	87 88 89 90 91 92 93 94 95
(8) Releasing invoices or invoice information furnished under section 4301.433 of the Revised Code pursuant to that section;	96 97
(9) Providing to a county auditor notices or documents concerning or affecting the taxable value of property in the county auditor's county. Unless authorized by law to disclose documents so provided, the county auditor shall not disclose such documents;	98 99 100 101 102
(10) Providing to a county auditor sales or use tax return or audit information under section 333.06 of the Revised Code;	103 104
(11) Subject to section 4301.441 of the Revised Code, disclosing to the appropriate state agency information in the possession of the department of taxation that is necessary to verify a permit holder's gallonage or noncompliance with taxes levied under Chapter 4301. or 4305. of the Revised Code;	105 106 107 108 109
(12) Disclosing to the department of natural resources information in the possession of the department that is necessary to verify the taxpayer's compliance with division (A)(1), (5), (6), (8), or (9) of section 5749.02 of the Revised Code and	110 111 112 113

information received pursuant to section 1509.50 of the Revised Code concerning the amount due under that section;

(13) Disclosing to the department of job and family services, industrial commission, and bureau of workers' compensation information in the possession of the department of taxation solely for the purpose of identifying employers that misclassify employees as independent contractors or that fail to properly report and pay employer tax liabilities. The department of taxation shall disclose only such information that is necessary to verify employer compliance with law administered by those agencies.

(14) Disclosing to the Ohio casino control commission information in the possession of the department of taxation that is necessary to verify a casino operator's compliance with section 5747.063 or 5753.02 of the Revised Code and sections related thereto;

(15) Disclosing to the state lottery commission information in the possession of the department of taxation that is necessary to verify a lottery sales agent's compliance with section 5747.064 of the Revised Code.

Sec. 5703.212. The holder of a vendor's license issued pursuant to section 5739.17 of the Revised Code, the holder of a direct payment permit issued pursuant to section 5739.031 of the Revised Code, or a seller having a use tax account maintained pursuant to section 5741.17 of the Revised Code may apply to the tax commissioner to keep confidential the business address associated with the license, permit, or account if the address is the same as the address of the primary residence of the license holder, permit holder, account holder, or any owner or shareholder thereof. Within thirty days after receiving an application, the commissioner shall review the application and make a determination

of whether the applicant meets the criteria prescribed by this 145
section. 146

If the commissioner determines that the applicant meets the 147
criteria prescribed by this section, the exclusions respecting the 148
divulgence of information under division (B)(7) of section 149
5703.21, division (B) of section 5715.49, and division (B)(2) of 150
section 5715.50 of the Revised Code, shall not apply to the 151
business address of the applicant. 152

Sec. 5715.49. (A) Except as provided in division (B) of this 153
section, no former or present county auditor or member of a county 154
board of revision shall divulge, except in the performance of 155
official duties or upon the order of the department of taxation, 156
or when called upon to testify in any court or proceeding, any 157
information acquired in the exercise of the powers vested by the 158
laws relating to taxation, or while claiming to exercise any such 159
powers, as to the transactions, property, or business of any 160
person, company, firm, corporation, association, or partnership. 161
Whoever violates this section shall thereafter be disqualified 162
from acting in any official capacity in connection with the 163
assessment or collection of taxes or recoupment charges. 164

(B) Division (A) of this section does not prohibit a county 165
auditor from divulging the name and business address of a vendor, 166
a vendor's license number, or information regarding the active or 167
inactive status of a vendor's license issued by the county auditor 168
pursuant to section 5739.17 of the Revised Code unless otherwise 169
provided by section 5703.212 of the Revised Code. 170

Sec. 5715.50. (A) Except as provided in division (B) of this 171
section, no former or present expert, clerk, or employee of a 172
county auditor, county board of revision, or the tax commissioner, 173
and no former or present deputy, assistant, or agent of the tax 174

commissioner shall divulge, except in the performance of official 175
duties or in any report to the county auditor, the county board of 176
revision, or the tax commissioner, or when called upon to testify 177
in any court or proceeding, any information acquired in the 178
exercise of the powers vested therein by any law, or while 179
claiming to exercise such powers, as to the transactions, 180
property, or business of any person, company, firm, corporation, 181
association, or partnership. Whoever violates this section shall 182
thereafter be disqualified from acting in any official capacity in 183
connection with the assessment or collection of taxes or 184
recoupment charges. 185

(B) Division (A) of this section does not prohibit the 186
divulgence of: 187

(1) The name and address of the statutory agent in this state 188
and the names of officers and directors of any corporation; 189

(2) ~~The~~ Unless otherwise provided by section 5703.212 of the 190
Revised Code, the name and business address of a vendor, vendor's 191
license number, or information regarding the active or inactive 192
status of a vendor's license issued by the county auditor pursuant 193
to section 5739.17 of the Revised Code. 194

Section 2. That existing sections 5703.21, 5715.49, and 195
5715.50 of the Revised Code are hereby repealed. 196