



Ohio Legislative Service Commission

Bill Analysis

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H.B. 454

128th General Assembly
(As Introduced)

Reps. R. Adams and Baker, J. Adams, Beck, Blessing, Boose, Burke, Derickson, Evans, Grossman, Hackett, Hite, Hollington, Hottinger, Huffman, Mandel, Martin, Morgan, Ruhl, Sears, Stebelton, Uecker, Wachtmann, Wagner, Zehringer

BILL SUMMARY

- Requires the Department of Taxation to create and maintain an online resource that enables individuals and businesses to determine their current tax rates and potential tax liability.
- Imposes a reporting requirement on local taxing authorities when they modify a tax rate.
- Requires the Ohio Business Gateway web site to provide a link to the online database and calculator.

CONTENT AND OPERATION

Creation of online tax database and calculator

(R.C. 5703.83)

The bill requires the Department of Taxation to create an online database and calculator that enable individuals and businesses to identify their current tax rates and to determine their potential tax liability. The database and calculator must enable users to determine current tax rates and liability for one particular state or local tax or for all such taxes. If a tax rate varies throughout the state, the database and calculator must enable a user to determine specific tax rate and liability information by entering a street address or selecting a location on a map. The Department must obtain the necessary equipment, software, and services within 90 days after the bill's effective date.

A local taxing authority must report any modification of a tax rate to the Tax Commissioner within 30 days after the adoption of the ordinance, resolution, or ballot measure affecting the rate.

The bill additionally requires that the Ohio Business Gateway web site include a link to the database and calculator. The Ohio Business Gateway is a state-administered web site containing links to business-related online resources and enabling online filing of business forms and some taxes.

Currently, the Department of Taxation's web site includes a "Tax Finder" function enabling users to obtain sales tax, municipal income tax, and school district income tax rates by entering an address, zip code, or geographical coordinates (latitude and longitude). The web site states that it will "soon" enable users to find rates of other taxes, including property taxes. The Tax Finder is accessible via a link on the Ohio Business Gateway web site; it does not incorporate a tax calculator.

HISTORY

ACTION	DATE
Introduced	02-22-10

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