



Ohio Legislative Service Commission

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Fiscal Note & Local Impact Statement

Bill: [H.B. 282 of the 130th G.A.](#)

Date: February 21, 2014

Status: As Introduced

Sponsor: Rep. Rogers

Local Impact Statement Procedure Required: No

Contents: Authorizes certain vendors and others to apply to the Tax Commissioner to keep their business address confidential

State Fiscal Highlights

- The Tax Commissioner would incur costs to review applications of vendors and certain other persons whose business address is also the home address to keep the address confidential.

Local Fiscal Highlights

- Under the bill, county auditors and boards of revision would need to identify the qualifying addresses as not subject to divulgence.
- The cost of this added requirement appears unlikely to be more than minimal.

Detailed Fiscal Analysis

H.B. 282 authorizes specified persons whose business address is also the home address to apply to the Tax Commissioner to keep the address confidential. These persons include a holder of a vendor's license, a consumer who holds a direct payment permit for sales or use taxes, and a seller with a use tax account. The prohibition on disclosure extends to local officials and employees.

This bill would require the Department of Taxation to incur costs to review applications to keep the business address associated with the account confidential. If the Department finds that an applicant qualifies to keep this information confidential, the Department would need to maintain the information in its own records in a manner consistent with this finding and communicate the finding to the county auditor, county board of revision, or other local officials as appropriate.

These additional requirements appear likely to result in no more than a minimal increase in costs for local officials, as they are already required to maintain certain information as confidential and permitted to divulge other information. The bill would require them to reclassify the qualifying addresses as confidential rather than subject to divulgence.