



Ohio Revised Code

Section 5703.40 Interchange of information with other states, United States or Canada.

Effective: July 18, 1990

Legislation: Senate Bill 303 - 118th General Assembly

The department of taxation may adopt rules governing the interchange of information with the proper officer, board, department, ministry, or commission of any other state, the United States, any province of Canada, or Canada, and may, pursuant to such rules, furnish any information in its possession to any such officer, board, department, ministry, or commission under reciprocal arrangements by which the department shall receive like information from such officer, board, department, ministry, or commission. A member, deputy, employee, assistant, or agent of the department who furnishes such information pursuant to such rules and arrangement is not guilty of violating section 5703.21 or 5715.50 of the Revised Code.
