



Ohio Revised Code

Section 5715.49 Prohibition against former or present official divulging information.

Effective: October 29, 2018

Legislation: House Bill 18 - 132nd General Assembly

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

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

(C) Division (A) of this section does not prohibit a county auditor from divulging to the executive director of a convention and visitors' bureau operating in the county the tax return information of a hotel subject to a lodging tax levied by the county pursuant to section 5739.09 of the Revised Code.
