



Ohio Revised Code

Section 5745.16 Rules governing terms and conditions under which such reports or information shall be available for inspection.

Effective: January 1, 2001

Legislation: House Bill 483 - 123rd General Assembly

With respect to reports filed with the tax commissioner under this chapter, and any other information gained in the performance of the tax commissioner's duties prescribed by this chapter, the tax commissioner shall adopt rules governing the terms and conditions under which such reports or information shall be available for inspection by properly authorized officers, employees, or agents of the municipal corporation to which the taxpayer's Ohio net income is apportioned under division (D) of section 5745.02 of the Revised Code. The rules shall prohibit disclosure of such reports or information to any person other than a properly authorized officer, employee, or agent of a municipal corporation, and shall provide for disclosure of only such information as is necessary, in the opinion of the tax commissioner, for properly authorized officers, employees, or agents of a municipal corporation to ascertain the share of a taxpayer's net income to be apportioned to that municipal corporation.

As used in this division, "properly authorized officer, employee, or agent" means an officer, employee, or agent of a municipal corporation who is authorized by charter or ordinance of the municipal corporation to view or possess information referred to in section 718.13 of the Revised Code.
