



Ohio Revised Code

Section 3796.11 Information provided by department of taxation.

Effective: September 8, 2016

Legislation: House Bill 523 - 131st General Assembly

(A)(1) Notwithstanding section 149.43 of the Revised Code or any other public records law to the contrary or any law relating to the confidentiality of tax return information, upon the request of the department of commerce or state board of pharmacy, the department of taxation shall provide to the department of commerce or board all of the following information:

(a) Whether an applicant for licensure under this chapter is in compliance with the applicable tax laws of this state;

(b) Any past or pending violation by the applicant of those tax laws, and any penalty imposed on the applicant for such a violation.

(2) The department of commerce or board shall request the information only as it pertains to an application for licensure that the department of commerce or board, as applicable, is reviewing.

(3) The department of taxation may charge the department of commerce or board a reasonable fee to cover the administrative cost of providing the information.

(B) Information received under this section is confidential. Except as otherwise permitted by other state law or federal law, the department of commerce or board shall not make the information available to any person other than the applicant for licensure to whom the information applies.
