



## Ohio Revised Code

### Section 718.13 Tax information confidential.

Effective: September 29, 2007

Legislation: House Bill 119 - 127th General Assembly

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(A) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by this chapter or by a charter or ordinance of a municipal corporation levying an income tax pursuant to this chapter is confidential, and no person shall disclose such information except in accordance with a proper judicial order or in connection with the performance of that person's official duties or the official business of the municipal corporation as authorized by this chapter or the charter or ordinance authorizing the levy. The tax administrator of the municipal corporation may furnish copies of returns filed under this chapter to the internal revenue service and to the tax commissioner.

(B) This section does not prohibit the legislative authority of a municipal corporation, by ordinance or resolution, from authorizing the tax administrator to publish statistics in a form that does not disclose information with respect to particular taxpayers.

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