



Ohio Revised Code

Section 5715.50 Prohibition against former or present employee divulging information.

Effective: October 29, 2018

Legislation: House Bill 18 - 132nd General Assembly

(A) Except as provided in division (B) of this section, no former or present expert, clerk, or employee of a county auditor, county board of revision, or the tax commissioner, and no former or present deputy, assistant, or agent of the tax commissioner shall divulge, except in the performance of official duties or in any report to the county auditor, the county board of revision, or the tax commissioner, or when called upon to testify in any court or proceeding, any information acquired in the exercise of the powers vested therein by any law, or while claiming to exercise 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 the divulgence of:

(1) The name and address of the statutory agent in this state and the names of officers and directors of any corporation;

(2) The name and business address of a vendor, 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 ;

(3) 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 when that information is provided to the executive director of a convention and visitors' bureau operating in the county.
