



Ohio Revised Code

Section 718.95 Reckless violations; penalties.

Effective: September 29, 2017

Legislation: House Bill 49 - 132nd General Assembly

(A) Except as provided in division (B) of this section, whoever recklessly violates division (A) of section 718.84 of the Revised Code shall be guilty of a misdemeanor of the first degree and shall be subject to a fine of not more than one thousand dollars or imprisonment for a term of up to six months, or both.

(B) Any person who recklessly discloses information received from the internal revenue service in violation of division (A) of section 718.84 of the Revised Code shall be guilty of a felony of the fifth degree and shall be subject to a fine of not more than five thousand dollars plus the costs of prosecution, or imprisonment for a term not exceeding five years, or both.

(C) Each instance of access or disclosure in violation of division (A) of section 718.84 of the Revised Code constitutes a separate offense.
