



Ohio Revised Code

Section 9.66 Indication of outstanding liability owed to state in application for economic development assistance.

Effective: March 20, 2026

Legislation: House Bill 184

(A) As used in this section:

(1) "Economic development assistance" means all of the following:

(a) The programs and assistance provided or administered by the department of development under Chapters 122. and 166. of the Revised Code and any other section of the Revised Code under which the department provides or administers economic development assistance;

(b) The programs and assistance provided or administered by a political subdivision under Chapters 725. and 1728. and sections 3735.67 to 3735.70, 5709.40 to 5709.43, 5709.61 to 5709.69, 5709.73 to 5709.75, and 5709.77 to 5709.81 of the Revised Code and any other section of the Revised Code under which a political subdivision provides economic development assistance;

(c) Assistance provided under any other section of the Revised Code under which the state or a state agency provides or administers economic development assistance;

(d) The tax credit authorized by section 5725.31, 5729.07, or 5733.42 of the Revised Code.

(2) "Liability" means any of the following:

(a) Any delinquent tax owed the state or a political subdivision of the state;

(b) Any moneys owed the state or a state agency for the administration or enforcement of the environmental laws of the state;

(c) Any other moneys owed the state, a state agency, or a political subdivision of the state that are past due.



"Liability" includes any item described in division (A)(2) of this section that is being contested in a court of law.

(3) "Political subdivision" means any county, municipal corporation, or township of the state.

(4) "State agency" means every organized body, office, or agency established by the laws of the state for the exercise of any function of state government.

(B) A person who applies to the state, a state agency, or a political subdivision for economic development assistance shall indicate on the application for assistance whether the person has any outstanding liabilities owed to the state, a state agency, or a political subdivision. Such a person also shall authorize the state, state agency, or political subdivision to inspect the personal or corporate financial statements of the applicant, including tax records and other similar information not open to public inspection.

(C)(1) Whoever knowingly makes a false statement under division (B) of this section concerning an application for economic development assistance or who fails to provide any information required by that division is ineligible for the assistance applied for and is ineligible for any future economic development assistance from the state, a state agency, or a political subdivision.

(2) Whoever knowingly makes a false statement under division (B) of this section concerning an application for economic development assistance or who fails to provide any information required by that division shall return any moneys received from the state, a state agency, or a political subdivision in connection with that application.

(D) Information submitted to a political subdivision, a port authority created under Chapter 4582. of the Revised Code, or a tax incentive review council created under section 5709.85 of the Revised Code, from an applicant or recipient of economic development assistance, or of any grant, subgrant, exemption, credit, loan, award, cooperative agreement, or other similar and related form of financial assistance, and any information taken for any purpose from that information, is confidential and not a public record under section 149.43 of the Revised Code. However, the political subdivision, port authority, or tax incentive review council may use that information to the extent required to secure



approval of an application and to comply with specific mandates imposed under the Revised Code, provided that under no circumstance shall the political subdivision, port authority, or tax incentive review council publicly disclose information, with respect to an applicant or a recipient, whether anonymized or not anonymized, that is not a public record open to public inspection.