

AUTHENTICATED, OHIO LEGISLATIVE SERVICE COMMISSION DOCUMENT #313443

Ohio Revised Code

Section 3780.06 Information provided by the department of taxation.

Effective: December 7, 2023 Legislation: ENACTEDBYINITIATIVEPETITION,NOVEMBER7,2023

Information provided by the department of taxation.

(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 division of cannabis control, the department of taxation shall provide to the division of cannabis control all of the following information:

(a) Whether an applicant for license under this chapter follows 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 division of cannabis control shall request the information only as it pertains to an application for license that the division of cannabis control is reviewing.

(3) The department of taxation may charge the division of cannabis control 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 division of cannabis control shall not make the information available to any person other than the applicant for licensure to whom the information applies.