



Ohio Revised Code

Section 3780.06 Information provided by the department of taxation.

Effective: September 30, 2025

Legislation: House Bill 96 - 136th General Assembly

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 or licensee under this chapter follows the applicable tax laws of this state;

(b) Any past or pending violation by the applicant or licensee of those tax laws, and any penalty imposed on the applicant or licensee 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 or a licensee operating under this chapter.

(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 or the licensee to whom the information applies.
