



Ohio Revised Code

Section 3796.11 Information provided by department of taxation.

Effective: [March 20, 2026](#)

Legislation: [Senate Bill 56](#)

(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 all of the following information:

(a) Whether an applicant for licensure under this chapter is in compliance with 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 shall request the information only as it pertains to an application for licensure that the division, as applicable, is reviewing.

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