



Ohio Revised Code

Section 5703.49 Internet site for tax information.

Effective: November 5, 2004

Legislation: House Bill 204 - 125th General Assembly

(A) On or before December 31, 2001, the tax commissioner shall establish an electronic site accessible through the internet. The tax commissioner shall provide access on the site for each municipal corporation that has not established its own electronic site to post documents or information required under section 718.07 of the Revised Code. The tax commissioner shall provide electronic links for each municipal corporation that establishes a site under that section and for which a uniform resource locator has been provided to the tax commissioner. The tax commissioner is not responsible for the accuracy of the posted information, and is not liable for any inaccurate or outdated information provided by a municipal corporation. The tax commissioner may adopt rules governing the format and means of submitting such documents or information and other matters necessary to implement this section. The tax commissioner may charge municipal corporations a fee to defray the cost of establishing and maintaining the electronic site established under this section.

(B) The tax commissioner shall deposit any fees received under this section to the credit of the municipal internet site fund, which is hereby created in the state treasury. The commissioner shall use the fund for costs of establishing and maintaining the electronic site established under this section.
