



Ohio Revised Code

Section 718.13 Tax information confidential.

Effective: September 30, 2025

Legislation: House Bill 96

(A) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by this chapter or by a charter or ordinance of a municipal corporation levying an income tax pursuant to this chapter is confidential, and no person shall access or disclose such information except in accordance with a proper judicial order or in connection with the performance of that person's official duties or the official business of the municipal corporation as authorized by this chapter or the charter or ordinance authorizing the levy. The tax administrator of the municipal corporation or a designee thereof may furnish copies of returns filed or otherwise received under this chapter and other related tax information to the internal revenue service, the tax commissioner, and tax administrators of other municipal corporations.

(B) This section does not prohibit a municipal corporation from publishing or disclosing statistics in a form that does not disclose information with respect to particular taxpayers.

(C) A municipal corporation may provide tax information related to municipal income tax revenues derived from a transformational major sports facility mixed-use project district, as authorized under section 123.281 of the Revised Code, to the department of taxation and the fiscal officer of a governmental agency, as defined in division (F) of section 123.28 of the Revised Code, that owns, or holds a sufficient ownership in, a major sports facility located within the territorial boundaries of a transformational major sports facility mixed-use project district.
