



## Ohio Revised Code

### Section 718.841 Web portal information sharing.

Effective: February 7, 2022

Legislation: House Bill 228 - 134th General Assembly

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(A) The department of taxation shall create and maintain a world wide web portal capable of securely exchanging information between the department and municipal corporations.

(B) The web portal created pursuant to division (A) of this section shall be used by both the department and municipal corporations to securely exchange information as required under sections 718.80 to 718.95 of the Revised Code. The tax commissioner shall establish the procedures by which municipal corporations may access the web portal and the format in which information must be submitted.

(C) If the web portal is unavailable for any reason, the tax commissioner and municipal corporations shall provide the information as required under sections 718.80 to 718.95 of the Revised Code through another secure format. If the commissioner determines it reasonably necessary, the commissioner may extend the time within which information must be provided by not more than forty-five days. If the commissioner extends the time within which information must be provided, any event attaching a penalty for failure to provide such information shall be extended accordingly.

(D) The tax commissioner may modify the web portal created pursuant to division (A) of this section to enable the exchange of information between the commissioner and municipal corporations under Chapter 5745. and division (D) of section 5747.50 of the Revised Code and as otherwise required or permitted by law.

(E) The tax commissioner may adopt rules governing the use of the web portal created pursuant to division (A) of this section.

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