



**H.B. 319**

125th General Assembly  
(As Introduced)

**Reps. Raussen, Niehaus, Willamowski, Allen, Barrett, Schneider, Seitz,  
Webster, Young, Kearns, Clancy, McGregor**

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**BILL SUMMARY**

- Requires the Tax Commissioner to provide a municipal income tax administrator with access to or copies of school district income tax records and returns of a taxpayer residing in the administrator's municipality.
- Provides that a municipal income tax administrator who seeks access to school district income tax records or returns must file a written request for the records or returns with the Tax Commissioner and must reimburse the Commissioner for any reasonable costs incurred by the Commissioner in making and delivering any copies to the administrator.

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**CONTENT AND OPERATION**

**School district income tax records and returns**

(R.C. 5703.21, 5747.021 (not in the bill), and 5747.08)

**Overview**

School districts may impose an annual tax on the income of individuals who reside in the school district and who are subject to Ohio's income tax. School district income taxes are collected and administered by the Tax Commissioner in the same manner as the Ohio personal income tax. A taxpayer subject to a school district income tax must file a school district income tax return with his or her personal income tax return.

Generally speaking, the Commissioner and the Commissioner's agents are not permitted to divulge any information acquired by them regarding the transactions, property, or business of any person subject to a tax administered by the Commissioner. Accordingly, the Commissioner and the Commissioner's

agents are required to maintain the confidentiality of tax records and returns. Notwithstanding this general prohibition on disclosure, continuing law authorizes the Commissioner to make several specific disclosures to other administrative officials such as the Attorney General and the Administrator of Workers' Compensation. However, current law does not authorize disclosures to municipal income tax administrators.

**Tax Commissioner to provide municipal income tax administrators with school district income tax records and returns**

The bill requires the Tax Commissioner to provide municipal income tax administrators with access to, or copies of, records and returns in the Commissioner's possession relating to the school district income tax liability of any taxpayer residing within the administrator's municipality. The bill specifically exempts this type of disclosure from the requirement that the Department of Taxation maintain the confidentiality of information contained in school district income tax records and returns. Municipal income tax administrators are prohibited from divulging any information contained in these records and returns. Violators may be fined between \$50 and \$100.

A municipal income tax administrator who seeks access to a school district income tax record or return must file a written request for the record or return with the Commissioner. In addition, administrators who request copies of records or returns must reimburse the Commissioner for any reasonable costs incurred by the Commissioner in making the copies and delivering them to the administrator.

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**HISTORY**

ACTION	DATE	JOURNAL ENTRY
Introduced	10-28-03	p. 1149

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