



Ohio Legislative Service Commission

Bill Analysis

Joe McDaniels

H.B. 282

130th General Assembly
(As Introduced)

Reps. Rogers, Stebelton, Reece, Wachtmann

BILL SUMMARY

- Authorizes vendors and others required to hold a sales or use tax license whose business and home address is the same to apply to the Tax Commissioner to keep the address confidential.

CONTENT AND OPERATION

Confidentiality of vendor information

The bill authorizes vendors and others required to hold a sales or use tax license whose business and home address is the same to apply to the Tax Commissioner to keep the address confidential. Current law prohibits the Tax Commissioner, Department of Taxation, county auditors, county boards of revision, and employees and agents of the foregoing from divulging most taxpayer information. However, the business address, vendor's license number, and active or inactive status of a vendor's license is excluded from this confidentiality requirement.¹

Under the bill, the holder of a vendor's license or a direct payment permit or a seller having a use tax account may apply to the Tax Commissioner to keep the business address associated with the license, permit, or account confidential. The Commissioner is required to review the application within 30 days and determine whether the business address is the same as the address of the primary residence of the license holder, permit holder, account holder, or any shareholder thereof. If the Commissioner determines that the address is the same, the general confidentiality requirement applies to the business address associated with the license, permit, or account. Accordingly, the Commissioner, Department of Taxation, county auditors, county boards of revision,

¹ R.C. 5703.21, 5715.49, and 5715.50.

and employees and agents of the foregoing are prohibited from divulging the business address.²

HISTORY

ACTION	DATE
Introduced	10-02-13

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² R.C. 5703.212.

