

AN ACT

To amend sections 4503.19, 4503.21, 4745.01, and 5703.21 and to enact sections 4775.01 to 4775.11 and 4775.99 of the Revised Code to require the registration of motor vehicle collision repair operators and to create the Board of Motor Vehicle Collision Repair Registration and to supersede the versions of sections 4503.19 and 4503.21 of the Revised Code resulting from Am. Sub. S.B. 60 of the 122nd General Assembly.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 4503.19, 4503.21, 4745.01, and 5703.21 be amended and sections 4775.01, 4775.02, 4775.03, 4775.04, 4775.05, 4775.06, 4775.07, 4775.08, 4775.09, 4775.10, 4775.11, and 4775.99 of the Revised Code be enacted to read as follows:

Sec. 4503.19. Upon the filing of an application for registration and the payment of the tax therefor, the registrar of motor vehicles or a deputy registrar shall determine whether the owner has previously been issued license plates for the motor vehicle described in the application. If no license plates have previously been issued to the owner for that motor vehicle, the registrar or deputy registrar shall assign to the motor vehicle a distinctive number and issue and deliver to the owner in such manner as the registrar may select a certificate of registration, in such form as the registrar shall prescribe, and, except as otherwise provided in this section, two license plates, duplicates of each other, and A validation sticker, or A validation sticker alone, to be attached to the number plates as provided in section 4503.191 of the Revised Code. The registrar or deputy registrar also shall charge the owner any fees required under division (C) of section 4503.10 of the Revised Code. Trailers, manufactured homes, semitrailers, the manufacturer thereof, the dealer, or in transit companies therein, shall be issued one license plate only and one validation sticker, or a validation sticker alone, which license plate and validation sticker shall be displayed only on the rear of such vehicles. A commercial tractor that does

not receive an apportioned license plate under the international registration plan shall be issued two license plates and one validation sticker, which validation sticker shall be displayed on the front of the commercial tractor.

An apportioned vehicle receiving an apportioned license plate under the international registration plan shall be issued one license plate only and one validation sticker, or a validation sticker alone; the license plate shall be displayed only on the front of a semitractor and on the rear of all other vehicles. School buses shall not be issued license plates, but shall bear identifying numbers in the manner prescribed by section 4511.764 of the Revised Code. The certificate of registration and license plates and validation stickers, or validation stickers alone, shall be issued and delivered to the owner in person or by mail. Chauffeured limousines shall be issued license plates, a validation sticker, and a livery sticker as provided in section 4503.24 of the Revised Code. In the event of the loss, mutilation, or destruction of any certificate of registration, or of any license plates or validation stickers, or in the event the owner chooses to replace license plates previously issued for a motor vehicle, or the registration certificate and license plates have been impounded as provided by division (F)(1) of section 4507.02 and division (A)(2) of section 4507.16 Of the Revised Code, the owner of a motor vehicle, or manufacturer or dealer, may obtain from the registrar, or from a deputy registrar if authorized by the registrar, a duplicate thereof or new license plates bearing a different number, if the registrar considers it advisable, upon filing an application prescribed by the registrar, and upon paying a fee of one dollar for such certificate of registration ~~and, a fee of five dollars for each set of two license plates, or three dollars for each single license plate or validation sticker and a service fee of two dollars and twenty-five cents.~~ In addition, each applicant for a replacement certificate of registration, license plate, or validation sticker shall pay the fees provided in divisions (C) and (D) of section 4503.10 Of the Revised Code.

Additionally, the registrar and each deputy registrar who either issues license plates and a validation sticker for use on any vehicle other than a commercial tractor, semitrailer, or apportioned vehicle, or who issues a validation sticker alone for use on such a vehicle and the owner has changed the owner's county of residence since the owner last was issued county identification stickers, also shall issue and deliver to the owner either one or two county identification stickers, as appropriate, which shall be attached to the license plates in a manner prescribed by the director of public safety. The county identification stickers shall prominently identify by name or number the county in which the owner of the vehicle resides at the time of

registration.

Sec. 4503.21. No person who is the owner or operator of a motor vehicle shall fail to display in plain view on the front and rear of ~~such~~ the motor vehicle the distinctive number and registration mark, including any county identification sticker and any validation sticker issued under sections 4503.19 and 4503.191 of the Revised Code, furnished by the director of public safety, except that a manufacturer of motor vehicles or dealer therein, the holder of an in transit permit, and the owner or operator of a motorcycle, motorized bicycle, manufactured home, trailer, or semitrailer shall display on the rear only. A motor vehicle that is issued two license plates shall display the validation sticker only on the rear license plate, except that a commercial tractor that does not receive an apportioned license plate under the international registration plan shall display the validation sticker on the front of the commercial tractor. An apportioned vehicle receiving an apportioned license plate under the international registration plan shall display the license plate only on the front of a ~~semitractor~~ commercial tractor and on the rear of all other vehicles. ~~Such number~~ All license plates shall be securely fastened so as not to swing, and shall not be covered by any material that obstructs their visibility.

No person to whom a temporary license placard or windshield sticker has been issued for the use of a motor vehicle under section 4503.182 of the Revised Code, and no operator of ~~such~~ that motor vehicle, shall fail to display ~~such~~ the temporary license placard in plain view from the rear of the vehicle either in the rear window or on an external rear surface of the motor vehicle, or fail to display ~~such~~ the windshield sticker in plain view on the rear window of the motor vehicle. ~~Such~~ no temporary license placard or windshield sticker shall ~~not~~ be covered by any material that obstructs its visibility.

Sec. 4745.01. (A) "Standard renewal procedure," as used in Chapters 905., 907., 909., 911., 913., 915., 918., 921., 923., 927., 942., 943., 953., 1321., 3710., 3713., 3715., 3719., 3731., 3742., 3748., 3769., 3783., 3905., 3921., 3951., 4104., 4105., 4143., 4169., 4561., 4701., 4703., 4707., 4709., 4713., 4715., 4717., 4723., 4725., 4727., 4728., 4729., 4731., 4733., 4734., 4735., 4739., 4741., 4747., 4749., 4753., 4755., 4757., 4759., 4761., 4766., ~~and 4773., and 4775.~~ of the Revised Code, means the license renewal procedures specified in this chapter.

(B) "Licensing agency," as used in this chapter, means any department, division, board, section of a board, or other state governmental unit subject to the standard renewal procedure, as defined in this section, and authorized by the Revised Code to issue a license to engage in a specific profession,

occupation, or occupational activity, or to have charge of and operate certain specified equipment, machinery, or premises.

(C) "License," as used in this chapter, means a license, certificate, permit, card, or other authority issued or conferred by a licensing agency by authority of which the licensee has or claims the privilege to engage in the profession, occupation, or occupational activity, or to have control of and operate certain specific equipment, machinery, or premises, over which the licensing agency has jurisdiction.

(D) "Licensee," as used in this chapter, means either the person to whom the license is issued or renewed by a licensing agency, or the person, partnership, or corporation at whose request the license is issued or renewed.

(E) "Renewal" and "renewed," as used in this chapter and in the chapters of the Revised Code specified in division (A) of this section, includes the continuing licensing procedure provided in Chapter 3748. of the Revised Code and rules adopted under it and in sections 1321.05, 3905.01, 3905.02, 3905.07, 3905.18, and 3921.33 of the Revised Code, and as applied to those continuing licenses any reference in this chapter to the date of expiration of any license shall be construed to mean the due date of the annual or other fee for the continuing license.

Sec. 4775.01. As used in this chapter:

(A) "Motor vehicle" has the same meaning as in section 4501.01 Of the Revised Code.

(B) "Motor vehicle collision repair operator" means a person who owns or manages, in whole or in part, a motor vehicle collision repair facility, whether or not mechanical or other repairs also are performed at the facility, but does not mean any of the following:

(1) An employee, other than a manager, of a motor vehicle collision repair operator;

(2) A motor vehicle dealer licensed pursuant to sections 4517.01 to 4517.45 Of the Revised Code;

(3) A motor vehicle dealer licensed pursuant to sections 4517.01 to 4517.45 of the Revised Code who also is the owner, part owner, or operator of a motor vehicle collision repair facility;

(4) A motor vehicle auction owner licensed pursuant to sections 4517.01 to 4517.45 of the Revised Code;

(5) A motor vehicle leasing dealer licensed pursuant to sections 4517.01 to 4517.45 Of the Revised Code;

(6) A motor vehicle salvage dealer licensed pursuant to sections 4738.01 to 4738.18 Of the Revised Code;

(7) A person or lessee who owns or leases ten or more motor vehicles

used principally in connection with any established business and who does not perform motor vehicle collision repairs on motor vehicles other than the motor vehicles used principally in connection with the established business;

(8) A motor vehicle renting dealer as defined in division (A)(2) of section 4549.65 Of the Revised Code who does not perform motor vehicle collision repairs on motor vehicles other than the motor vehicles used in connection with the established motor vehicle renting business;

(9) A person who performs collision repairs to the motor vehicles of a single commercial, industrial, or governmental establishment exclusively and does not offer or provide motor vehicle collision repair service to the general public;

(10) The owner, part owner, or officer of, or instructor employed by an educational institution that provides instruction in motor vehicle collision repair while the owner, part owner, officer of, or instructor is engaging in activity in furtherance of instruction in motor vehicle collision repair.

(C) "Motor vehicle collision repair facility" means a business location in which five or more separate motor vehicle collision repairs are performed for the general public IN A TWELVE-MONTH PERIOD, COMMENCING WITH THE DAY OF THE MONTH IN WHICH THE FIRST SUCH REPAIR IS MADE.

Sec. 4775.02. No person shall act as a motor vehicle collision repair operator unless the person is registered in accordance with this chapter.

Sec. 4775.03. (A) There is hereby created the board of motor vehicle collision repair registration consisting of seven members appointed by the governor, with the advice and consent of the senate. Each member of the board shall be a resident of the state. Five members shall be motor vehicle collision repair operators. One member shall possess expertise in motor vehicle mechanical repair, and one member shall be a representative of the public who has no financial interest in the motor vehicle repair industry.

(B) Within ninety days after the effective date of this section, the governor shall make initial appointments to the board. Of the initial appointees, two are for terms ending on January 1, 1998, two are for terms ending on January 1, 1999, two are for terms ending on January 1, 2000, and one is for a term ending on January 1, 2001. Thereafter, terms of office are for three years, with each term ending on the same day of the same month as did the term that it succeeds. Each member shall hold office from the date of appointment until the end of the term for which the member was appointed. Vacancies shall be filled in the manner prescribed for original appointments. Any member appointed to fill a vacancy occurring prior to the expiration of the term for which the member's predecessor was appointed shall hold office

for the remainder of the term. A member shall continue in office subsequent to the expiration date of the member's term until the member's successor takes office, or until a period of sixty days has elapsed, whichever occurs first. No person shall serve as a member of the board for more than two consecutive full three-year terms.

(C) In making appointments to the board under division (B) of this section, the governor shall select the motor vehicle collision repair operator members and the member with expertise in motor vehicle mechanical repair as provided in this division. Within thirty days after the effective date of this section, the automotive service association of Ohio, inc., shall submit a list containing two names for the motor vehicle mechanical repair member and twelve names for the motor vehicle collision repair members and the governor may appoint individuals from the list to fill those six positions. Thereafter, within sixty days of a vacancy occurring as a result of the expiration of a term and within thirty days after other vacancies occurring on the board, the automotive service association of Ohio, inc., shall submit a list containing three names for each vacancy and the governor may appoint one of the individuals from the list to fill the vacancy. If the automotive service association of Ohio, inc., for its respective appointees, fails to make the recommendations to the governor within the time limits set by this division, the governor shall appoint an individual of the governor's own choosing provided that the individual meets the qualifications of division (A) of this section.

(D) Before entering upon the duties of office, each member shall take an oath of office as required by section 3.22 Of the Revised Code. The governor may remove any member for misconduct, neglect of duty, incapacity, or malfeasance in accordance with section 3.04 Of the Revised Code.

(E) The board shall meet at least four times each year, and additional meetings may be held upon the written request of any four members of the board or upon the call of the chairperson. The board shall elect from among its membership a chairperson and vice-chairperson, each of whom shall serve for a term of one year. A majority of the members of the board constitutes a quorum to transact and vote on the business of the board. The chairperson may appoint committees as the chairperson considers necessary to carry out the duties of the board.

(F) Each member of the board shall receive a per diem amount fixed pursuant to section 124.15 Of the Revised Code when actually attending to matters of the board and for the time spent in necessary travel, and all actual and necessary expenses incurred in the discharge of the member's duties.

Sec. 4775.04. (A) The board of motor vehicle collision repair registration shall do all of the following:

(1) Adopt rules as necessary to carry out the purposes of this chapter. The rules shall include requirements for the type of liability insurance required under division (A) of section 4775.07 Of the Revised Code. The rules shall permit the use of an insurance policy issued by any insurer authorized to issue that type of insurance in this state.

(2) Appoint an executive director to serve at the pleasure of the board;

(3) Direct the executive director as to how the executive director shall perform the duties imposed under this chapter;

(4) Consider and make recommendations in regard to all matters submitted to the board by the executive director;

(5) Determine whether to refuse to issue or renew a registration certificate or determine whether to waive a suspension of a registration certificate as provided in division (D) of section 4775.07 Of the Revised Code;

(6) Do all acts and perform all functions as are necessary for the administration and enforcement of this chapter.

(B) Nothing in this chapter shall be interpreted as granting the board any authority over a motor vehicle collision repair operator concerning the quality of work performed in the repair of, or installation of parts on, motor vehicles.

Sec. 4775.05. (A) The board of motor vehicle collision repair registration shall appoint an individual who is not a member of the board as a full-time employee of the board to serve as the executive director of the board. The executive director shall serve at the pleasure and direction of the board. The director of administrative services shall establish the executive director's salary in a pay range as provided in division (J) of section 124.15 Of the Revised Code. The executive director, subject to the approval of the board, shall determine the office space, supplies, and professional and clerical assistance necessary to effectively perform the executive director's duties.

(B) The executive director shall perform all the following duties:

(1) Review and submit to the board, for its approval, applications for registration pursuant to section 4775.07 Of the Revised Code;

(2) Issue registration certificates, as approved by the board, to persons who meet the qualifications for registration under division (A) of section 4775.07 Of the Revised Code;

(3) Maintain a written record of all persons registered pursuant to section 4775.07 Of the Revised Code. The record shall include the name,

address, and motor vehicle collision repair registration certificate number of each registered motor vehicle collision repair operator. The executive director shall make this record available to any person upon request and payment of a fee sufficient to cover the cost of copying the record.

(4) Collect all fees pursuant to section 4775.08 Of the Revised Code;

(5) Appoint enforcement officers as needed to assist the executive director in carrying out this chapter, who shall serve at the pleasure of the director;

(6) Gather evidence of violations of this chapter by any person or motor vehicle collision repair operator, or any partner or officer of any motor vehicle collision repair operator, and, upon reasonable belief that a violation has occurred, present the evidence to the board for its consideration. Nothing in division (B)(6) of this section shall be construed as authorizing the executive director or the board to enforce any provision of law other than this chapter. If, however, the executive director or board, in conducting investigations under those sections, determines or suspects that a person has violated any other provision of law, the executive director or board shall notify the governmental entity that is responsible for enforcement of that provision of law.

(7) Serve as secretary of the board and maintain a written record of all of the proceedings of the board;

(8) Notify all motor vehicle collision repair operators of changes in the motor vehicle collision repair law and rules adopted pursuant to that law;

(9) Do all other things requested by the board for the administration and enforcement of this chapter.

(C) The executive director may provide information relevant to motor vehicle collision repair to motor vehicle collision repair operators or other persons, and may communicate with any person, or respond to communications from any person, in matters pertaining to motor vehicle collision repair.

Sec. 4775.06. An enforcement officer appointed by the executive director to assist the executive director in carrying out this chapter shall report to the executive director and the board of motor vehicle collision repair registration the name and address of any motor vehicle collision repair operator that the officer has reasonable grounds to believe is operating in violation of this chapter, and shall notify the operator of the suspected violation. Within sixty days after notification is sent, An enforcement officer shall determine whether the motor vehicle collision repair operator who has been notified of a suspected violation has come into compliance with the requirements of this Chapter. If the motor vehicle collision repair operator

fails to correct the suspected violation within sixty days after the date the operator receives the notification, the enforcement officer shall notify the executive director and the board of the operator's failure to correct the suspected violation. Upon receiving a second notification of an operator's failure to comply with this chapter, the executive director shall notify the government entity having enforcement authority over the condition or activity giving rise to the suspected violation in writing of the condition or activity, the nature of the suspected violation, and the name and address of the operator suspected of violating this chapter. An enforcement officer shall monitor periodically the progress of any action taken in connection with the suspected violation with the appropriate government entity, including any investigation or charges that are filed in connection with the suspected violation. Upon obtaining such information, the executive director or the enforcement officer monitoring such progress shall notify the board of the progress of the suspected violation and any accompanying investigation, charges, or other action taken in connection with the suspected violation.

Sec. 4775.07. (A) Any person required to be registered as a motor vehicle collision repair operator shall apply to the board of motor vehicle collision repair registration upon forms prescribed by the board. The forms shall contain sufficient information to identify the applicant, including name, address, state tax identification number, and any other identifying data prescribed by rule of the board. If the applicant is a partnership, identifying data as prescribed by the board may be required for each partner. If the applicant is a corporation, identifying data may be required for each officer of the corporation and each person in charge of each place of the motor vehicle collision repair operator's business in this state. The applicant shall affirm the application by oath. The applicant shall include with the application the initial registration fee set forth in section 4775.08 Of the Revised Code and proof satisfactory to the board that the applicant has a current state and federal tax identification number, a valid vendor's license issued pursuant to section 5739.17 Of the Revised Code, a United States environmental protection agency identification number issued under the "Resource Conservation and Recovery Act of 1976," 90 Stat. 2795, 42 U.S.C.A. 6901, as amended, and regulations adopted under that act, general liability insurance and liability insurance that protects a person against liability for damage to motor vehicles in the applicant's care, custody, or control in an amount and form that conforms to the rules the board adopts under section 4775.04 Of the Revised Code, and coverage under Chapters 4123. and 4141. Of the Revised Code. In addition, the applicant shall affirm that the applicant is in compliance with all applicable federal and state

statutes and rules and all local ordinances and resolutions, including all applicable zoning regulations.

(B) Upon receipt of the completed application form and fees and after the board determines that the applicant meets the requirements for registration under division (A) of this section, the board shall direct the executive director to issue a registration certificate to the applicant for each place of business. The motor vehicle collision repair operator shall display the registration certificate in a conspicuous place on the premises of the business for which the registration is obtained.

(C) Each registration certificate issued under this section expires annually on the date of its original issuance and may be renewed in accordance with the standard renewal procedure of Chapter 4745. Of the Revised Code. The application for a renewal of a registration certificate shall be accompanied by the same information and proof as is required to accompany an initial application under division (A) of this section.

(D) When a motor vehicle collision repair operator experiences a change in any information or data required under division (A) of this section or by rule of the board for registration as a motor vehicle collision repair operator, the motor vehicle collision repair operator shall submit written notification of the change to the board within sixty days after the date that the information becomes obsolete. If a motor vehicle collision repair operator fails to submit the written notification of a change in information or data within sixty days after the change in information or data, the operator's registration certificate is automatically suspended, except that the board may waive the suspension for good cause shown.

(E) Notwithstanding section 5703.21 of the Revised Code, the department of taxation may disclose to the board any information necessary for the board to verify the existence of an applicant's valid vendor's license and current state tax identification number.

Sec. 4775.08. (A) The initial and annual renewal fee for a motor vehicle collision repair registration certificate and for a temporary motor vehicle collision repair registration certificate is one hundred dollars for each business location at which the motor vehicle collision repair operator conducts business as an operator, except that the board of motor vehicle collision repair registration, with the approval of the controlling board, may establish fees in excess of or less than that amount, provided that such fees do not exceed or are not less than that amount by more than fifty per cent.

gistration fund.

(B) The board shall deposit all fees and fines collected under this chapter into the motor vehicle collision repair registration fund, which is hereby created in the state treasury. The board shall use the fund solely for the administration and enforcement of this chapter.

Sec. 4775.09. (A) In accordance with Chapter 119. Of the Revised Code, the board of motor vehicle collision repair registration may refuse to issue or renew a registration certificate or may determine whether to waive a suspension of a registration certificate as provided in division (D) of section 4775.07 Of the Revised Code.

(B) The court of common pleas for the county in which any person conducts, or attempts to conduct, business as a motor vehicle collision repair operator in violation of this chapter or any rule adopted under this chapter may, on application of the board, issue an injunction, a cease and desist order, or other appropriate order restraining the person from continuing the violation. This section shall operate in addition to and shall not prohibit the enforcement of any other law.

(C) Upon the request of the executive director or as a result of complaints, the board shall investigate the alleged violation.

(D) No person required to be registered under this chapter shall have the benefit of any lien for labor or materials unless the person is registered under this chapter.

(E) No person whose application for registration under this chapter is denied shall open or operate a facility for business as a motor vehicle collision repair facility under the name of the person designated in the application for a registration certificate or under any other name prior to registering as a motor vehicle collision repair operator in accordance with this chapter.

Sec. 4775.10. (A) A motor vehicle collision repair operator who substantially complies with the requirements of this Chapter for registration as a motor vehicle collision repair operator and who is making a good faith effort toward achieving compliance with all requirements of this Chapter may obtain a temporary motor vehicle collision repair registration certificate. following the application of, and payment of a fee by a motor vehicle collision repair operator, the board of motor vehicle collision repair registration, in its discretion, may direct the executive director to issue a temporary registration certificate to a motor vehicle collision repair operator the Board finds to be in substantial compliance with the requirements of this Chapter for registration and who is making a good faith effort toward achieving compliance with all requirements of this Chapter.

Except as otherwise provided in Division (C) of this section, A temporary registration certificate is effective for one year from the date of issuance or until the date the motor vehicle collision repair operator obtains a regular motor vehicle collision repair registration certificate under this chapter, whichever date occurs first. if a motor vehicle collision repair operator obtains a regular registration certificate prior to the expiration of the operator's temporary registration certificate, a portion of the fee paid by the motor vehicle collision repair operator to obtain the temporary registration certificate shall be applied to the fee imposed under section 4775.08 Of the Revised Code to obtain a regular registration certificate in an amount that corresponds to the portion of the year the operator is not utilizing the temporary registration certificate.

Upon receiving direction from the board, the executive director shall ISSUE a temporary registration certificate.

(B) The board shall adopt rules in accordance with Chapter 119. of the Revised Code that specify criteria a motor vehicle collision repair operator shall meet in order to be considered to be in substantial compliance with the registration requirements of this Chapter, and that specify criteria a motor vehicle collision repair operator shall meet in order to be considered as making a good faith effort toward achieving compliance with all requirements of this Chapter. The board shall consider the impact of the rules it adopts under this division on encouraging competition between all motor vehicle collision repair operators and not impairing the ability of operators who have been in the motor vehicle collision repair business for less than one year to succeed in the market place.

(C) A TEMPORARY MOTOR VEHICLE COLLISION REPAIR REGISTRATION MAY BE RENEWED NOT MORE THAN FOUR CONSECUTIVE TIMES. A motor vehicle collision repair operator may apply for the renewal of a temporary registration certificate prior to the expiration of a temporary registration certificate. The Board shall consider an application for the renewal of a temporary registration certificate. The Board may direct the executive director to renew a TEMPORARY registration certificate of an applicant who meets the requirements set forth in Division (A) of this section for obtaining a temporary registration certificate. Upon RECOMMENDATION by the Board, the Executive director shall issue a renewal of an applicant's temporary registration certificate. Neither the board nor the executive director shall renew a person's temporary registration certificate more than four consecutive times.

A renewal of a temporary motor vehicle collision repair registration certificate is effective for one year from the date of issuance of the renewal

of registration. A temporary registration certificate shall continue in effect during the period in which an applicant is being considered for renewal if the applicant applies for renewal prior to the expiration of the temporary registration certificate.

Sec. 4775.11. It is the intent of the general assembly to preempt any local ordinance, resolution, or other law adopted or enacted after the effective date of this section, that is limited to the registration of persons engaged in business as motor vehicle collision repair operators in a manner corresponding to the provisions of this chapter. This chapter does not preempt any local law adopted or enacted prior to the effective date of this section, or that may require registration or licensure as a component of imposing additional requirements on persons engaged in business as motor vehicle collision repair operators or technicians. Nor does it preempt the enforcement of any local law regulating motor vehicle collision repair operators or technicians, including building, zoning, health, safety, or other similar codes or laws.

Sec. 4775.99. Whoever violates section 4775.02 Of the Revised Code shall be fined not more than one thousand dollars on a first offense. On each subsequent offense, the offender shall be fined not less than one thousand nor more than five thousand dollars.

Sec. 5703.21. (A) Except as provided in divisions (B), (C), ~~and (D)~~, and (E) of this section, no agent of the department of taxation, except in the agent's report to the department or when called on to testify in any court or proceeding, shall divulge any information acquired by the agent as to the transactions, property, or business of any person while acting or claiming to act under orders of the department. Whoever violates this provision shall thereafter be disqualified from acting as an officer or employee or in any other capacity under appointment or employment of the department.

(B)(1) For purposes of an audit pursuant to section 117.15 of the Revised Code, or an audit of the department pursuant to Chapter 117. of the Revised Code, or an audit, pursuant to such chapter, the objective of which is to express an opinion on a financial report or statement prepared or issued pursuant to division (G) or (I) of section 126.21 of the Revised Code, the officers and employees of the auditor of state charged with conducting the audit shall have access to and the right to examine any state tax returns and state tax return information in the possession of the department to the extent that such access and examination are necessary for purposes of the audit. Any information acquired as the result of such access and examination shall not be divulged for any purpose other than as required for such audit or unless the officers and employees are required to testify in a court or

ceeding under compulsion of legal process. Whoever violates this provision shall thereafter be disqualified from acting as an officer or employee or in any other capacity under appointment or employment of the auditor of state.

(2) As provided by section 6103(d)(2) of the Internal Revenue Code, any federal tax returns or federal tax information which the department has acquired from the internal revenue service, through federal and state statutory authority, may be disclosed to the auditor of state solely for purposes of an audit of the department.

(C) Division (A) of this section does not prohibit divulging information contained in applications, complaints, and related documents filed with the department under section 5715.27 of the Revised Code, or in applications filed with the department under section 5715.39 of the Revised Code.

(D) Division (A) of this section does not prohibit the department of taxation providing information to the division of child support within the department of human services, or a child support enforcement agency, pursuant to division (G)(2) of section 5101.31 of the Revised Code.

(E) Division (A) of this section does not prohibit the disclosure to the board of motor vehicle collision repair registration of any information in the possession of the department that is necessary for the board to verify the existence of an applicant's valid vendor's license and current state tax identification number under section 4775.07 of the Revised Code.

SECTION 2. That existing sections 4503.19, 4503.21, 4745.01, and 5703.21 of the Revised Code are hereby repealed.

SECTION 3. If Am. Sub. S.B. 60 of the 122nd General Assembly becomes law, sections 4503.19 and 4503.21 of the Revised Code as they result from this act supersede the versions of those sections as they result from Am. Sub. S.B. 60 of the 122nd General Assembly.

Speaker _____ of the House of Representatives.

President _____ of the Senate.

Passed _____, 20____

Approved _____, 20____

Governor.

The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

Director, Legislative Service Commission.

Filed in the office of the Secretary of State at Columbus, Ohio, on the
____ day of _____, A. D. 20____.

Secretary of State.

File No. _____ Effective Date _____