

As Reported by the House Ways and Means Committee

134th General Assembly

Regular Session

2021-2022

Sub. H. B. No. 482

Representatives Cutrona, Edwards

Cosponsors: Representatives Brinkman, Schmidt

A BILL

To create a Tax Fraud Study Commission to study and 1
make recommendations for preventing income tax 2
fraud. 3

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. There is hereby created the Tax Fraud Study 4
Commission. The Commission shall study state income tax fraud 5
and propose recommendations for prevention thereof. The 6
Commission may study all types of income tax fraud but shall 7
focus on fraud by taxpayers operating a trade or business and on 8
the classification of workers as employees or independent 9
contractors. The Commission is a public body for the purpose of 10
section 121.22 of the Revised Code, and records of the 11
Commission are public records for the purpose of section 149.43 12
of the Revised Code. 13

The Commission shall be composed of the following members: 14

(A) Three members of the Senate, appointed by the 15
President of the Senate, two of whom shall be members of the 16
majority party and one of whom shall be a member of the minority 17
party; 18

(B) Three members of the House of Representatives, 19
appointed by the Speaker of the House of Representatives, two of 20
whom shall be members of the majority party and one of whom 21
shall be a member of the minority party; 22

(C) Two members of the public, one of whom shall represent 23
a labor organization, appointed by the President of the Senate, 24
and one of whom shall represent a contractors association, 25
appointed by the Speaker of the House of Representatives; 26

(D) The Tax Commissioner or the Commissioner's designee. 27

All appointments shall be made within thirty days after 28
the effective date of this section. An appointed member shall 29
serve until the member resigns or is removed by the member's 30
appointing authority. 31

Vacancies shall be filled in the same manner as original 32
appointments. A vacancy on the Commission does not impair the 33
right of the other members to exercise all the functions of the 34
Commission. The presence of a majority of the members of the 35
Commission constitutes a quorum for the conduct of business of 36
the Commission. 37

Members of the Commission shall not be compensated or 38
reimbursed for members' expenses. The Department of Taxation 39
shall assist the Commission upon request. 40

On or before the first day of the thirteenth month after 41
the effective date of this section, the Commission shall issue a 42
report of its findings and recommendations. The Commission shall 43
provide copies of the report to the Governor, the President and 44
Minority Leader of the Senate, and the Speaker and Minority 45
Leader of the House of Representatives. After issuing this 46
report, the Commission ceases to exist. 47