

**As Passed by the House**

**134th General Assembly**

**Regular Session**

**2021-2022**

**Sub. H. B. No. 482**

**Representatives Cutrona, Edwards**

**Cosponsors: Representatives Brinkman, Schmidt, Abrams, Carruthers, Galonski, Ghanbari, Gross, Hall, Johnson, LaRe, Loychik, Swearingen, Troy, Speaker Cupp**

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**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.

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