

**As Reported by the Senate Insurance Committee**

**134th General Assembly**

**Regular Session**

**2021-2022**

**Sub. S. B. No. 302**

**Senators Hackett, Reineke**

**Cosponsors: Senators Cirino, Lang, Schaffer, Wilson**

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**A BILL**

To amend sections 4141.06, 4141.26, 4141.28, 1  
4141.281, 4507.53, 5120.212, 5703.21, 5747.065, 2  
and 5747.18 and to enact sections 4141.163, 3  
4141.287, 4141.288, 4141.302, 4141.34, and 4  
4141.60 of the Revised Code and to amend Section 5  
8 of S.B. 18 of the 134th General Assembly, as 6  
subsequently amended, to make changes to the 7  
Unemployment Compensation Law. 8

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

**Section 1.** That sections 4141.06, 4141.26, 4141.28, 9  
4141.281, 4507.53, 5120.212, 5703.21, 5747.065, and 5747.18 be 10  
amended and sections 4141.163, 4141.287, 4141.288, 4141.302, 11  
4141.34, and 4141.60 of the Revised Code be enacted to read as 12  
follows: 13

**Sec. 4141.06.** There is hereby created an unemployment 14  
compensation review commission consisting of three full-time 15  
members appointed by the governor, with the advice and consent 16  
of the senate. Terms of office shall be staggered and shall be 17  
for six years, commencing on the twenty-eighth day of February 18

and ending on the twenty-seventh day of February. Each member 19  
shall hold office from the date of appointment until the end of 20  
the term for which the member was appointed. Any member 21  
appointed to fill a vacancy occurring prior to the expiration of 22  
the term for which the member's predecessor was appointed shall 23  
hold office for the remainder of such term. Any member shall 24  
continue in office subsequent to the expiration date of the 25  
member's term until the member's successor takes office, or 26  
until a period of sixty days has elapsed, whichever occurs 27  
first. The chairperson of the commission and each member shall 28  
be paid a salary fixed pursuant to section 124.14 of the Revised 29  
Code. The governor, at any time, may remove any member for 30  
inefficiency, neglect of duty, malfeasance, misfeasance, or 31  
nonfeasance in office. 32

Not more than one of the appointees to the commission 33  
shall be a person who, on account of the appointee's previous 34  
vocation, employment, or affiliations, can be classed as a 35  
representative of employers, and not more than one of the 36  
appointees shall be a person who, on account of the appointee's 37  
previous vocation, employment, or affiliations, can be classed 38  
as a representative of employees. Not more than two of the 39  
members of the commission shall belong to the same political 40  
party. No member of the commission shall hold any office of 41  
trust or profit or engage in any occupation or business 42  
interfering or inconsistent with the member's duties as a member 43  
and no member shall serve on any committee of any political 44  
party. The commission shall elect a chairperson and a vice- 45  
chairperson. The vice-chairperson shall exercise the powers of 46  
the chairperson in the chairperson's absence. 47

No commission member shall participate in the disposition 48  
of any appeal in which the member has an interest in the 49

controversy. Challenges to the interest of any commission member 50  
may be made by any interested party defined in division (I) of 51  
section 4141.01 of the Revised Code and shall be in writing. All 52  
challenges shall be decided by the chairperson of the advisory 53  
council, who, if the challenge is found to be well taken, shall 54  
advise the governor, who shall appoint a member of the advisory 55  
council representing the same affiliations to act and receive 56  
the same compensation for serving in place of such member. 57

The commission may appoint a secretary to hold office at 58  
its pleasure. The secretary shall have such powers and shall 59  
perform such duties as the commission prescribes and shall keep 60  
a record of the proceedings of the commission and of its 61  
determinations. The secretary shall receive a salary fixed 62  
pursuant to section 124.14 of the Revised Code. Notwithstanding 63  
division (A) (8) of section 124.11 of the Revised Code, each 64  
member of the commission may appoint a private secretary who 65  
shall be in the classified service of the state and hold office 66  
at the pleasure of such member. 67

Two members of the commission constitute a quorum and, 68  
except as provided in division (C) (5) of section 4141.281 of the 69  
Revised Code, no action of the commission is valid unless it has 70  
the concurrence of at least two members. A vacancy on the 71  
commission does not impair the right of a quorum to exercise all 72  
the rights and perform all the duties of the commission. 73

The commission and its hearing officers shall hear appeals 74  
arising from determinations of the director of job and family 75  
services involving claims for compensation and other 76  
unemployment compensation issues. The commission shall adopt, 77  
amend, or rescind rules of procedure, and undertake such 78  
investigations, and take such action required for the hearing 79

and disposition of appeals as it deems necessary and consistent 80  
with this chapter. The rules adopted by the commission shall be 81  
effective to the extent that the rules are consistent with this 82  
chapter. 83

The commission, subject to Chapter 124. of the Revised 84  
Code, and with the approval of the governor, shall appoint such 85  
hearing officers as are necessary. The hearing officers shall be 86  
classified by the department of administrative services. Any 87  
promotions or increases in compensation of the hearing officers 88  
may be recommended by the commission subject to classifications 89  
which are made by the department of administrative services. The 90  
members of the commission and hearing officers may conduct 91  
hearings for unemployment compensation appeals coming before the 92  
commission. The members and hearing officers may exercise all 93  
powers provided by section 4141.17 of the Revised Code. 94

The commission, subject to Chapter 124. of the Revised 95  
Code, may employ such support personnel as are needed to carry 96  
out the duties of the commission. The salaries of such employees 97  
are fixed pursuant to section 124.14 of the Revised Code. The 98  
commission shall further provide itself and its employees with 99  
such offices, equipment, and supplies as are necessary, using 100  
those already provided for the department of job and family 101  
services wherever possible. 102

The commission shall have access to only the records of 103  
the department of job and family services that are necessary for 104  
the administration of this chapter and needed in the performance 105  
of its official duties. The commission shall have the right to 106  
request of the director necessary information from any work unit 107  
of the department having that information. 108

The commission shall prepare and submit to the director an 109

annual budget financing the costs necessary to administer its 110  
duties under this chapter. The fund request shall relate to, but 111  
not be limited to, the United States department of labor's 112  
allocations for the commission's functions. The director shall 113  
approve the commission's request unless funds are insufficient 114  
to finance the request. The director shall notify the commission 115  
of the amount of funds available for its operation, as soon as 116  
possible, but not later than thirty days after receiving the 117  
allocation from the United States department of labor. 118

In the event that the director determines that sufficient 119  
funds are not available to approve the request as submitted and 120  
a revised budget is not agreed to within thirty days of the 121  
director's notification to the commission, the director of 122  
budget and management shall review and determine the funding 123  
levels for the commission and notify the commission and the 124  
director of the determination by the director of budget and 125  
management. 126

As used in this section only, "office of trust or profit" 127  
means: 128

(A) A federal or state elective office or an elected 129  
office of a political subdivision of the state; 130

(B) A position on a board or commission of the state that 131  
is appointed by the governor; 132

(C) An office set forth in section 121.03, 121.04, or 133  
121.05 of the Revised Code; 134

(D) An office of the government of the United States that 135  
is appointed by the president of the United States. 136

Sec. 4141.163. (A) For any federal program administered by 137  
the director of job and family services in a manner similar to 138

this chapter that provides money payments for loss of 139  
remuneration for services performed under any contract of hire 140  
that is not employment as defined in section 4141.01 of the 141  
Revised Code, the director of job and family services shall 142  
establish a verification system for the program that verifies 143  
whether an individual has filed annual returns using records 144  
maintained by the tax commissioner under Chapter 5747. of the 145  
Revised Code. 146

(B) The director shall enter a data sharing agreement with 147  
the commissioner allowing the director to furnish to the tax 148  
commissioner the name, social security number, and any 149  
additional information required by the commissioner for an 150  
individual who applies for payments under a program described in 151  
division (A) of this section. The director may request 152  
information from the commissioner regarding whether such an 153  
individual has filed an annual return with respect to the tax 154  
imposed by section 5747.02 of the Revised Code. The director may 155  
request the information for the current taxable year, as that 156  
term is defined in section 5747.01 of the Revised Code, or 157  
either of the two preceding taxable years. 158

On receiving the request, the commissioner shall provide 159  
to the director the requested information. The commissioner 160  
shall inform the director if the commissioner is unable to 161  
provide any portion of the requested information. 162

(C) This section does not apply to a federal program for 163  
which income verification is not required. 164

**Sec. 4141.26.** (A) As soon as practicable after the first 165  
day of September but not later than the first day of December of 166  
each year, the director of job and family services shall notify 167  
each employer of the employer's contribution rate as determined 168

for the next ensuing contribution period pursuant to section 169  
4141.25 of the Revised Code provided the employer has furnished 170  
the director, by the first day of September following the 171  
computation date, with the wage information for all past periods 172  
necessary for the computation of the contribution rate. 173

(B) If an employer has not timely furnished the necessary 174  
wage information as required by division (A) of this section, 175  
the employer's contribution rate for such contribution period 176  
shall not be computed as provided in section 4141.25 of the 177  
Revised Code, but instead the employer shall be assigned a 178  
contribution rate equal to one hundred twenty-five per cent of 179  
the maximum rate provided in that section, with the following 180  
exceptions: 181

(1) If the employer files the necessary wage information 182  
by the thirty-first day of December of the year immediately 183  
preceding the contribution period for which the rate is to be 184  
effective, the employer's rate shall be computed as provided in 185  
division (A) of section 4141.25 of the Revised Code. 186

(2) The director shall revise the contribution rate of an 187  
employer who has not timely furnished the necessary wage 188  
information as required by division (A) of this section, who has 189  
been assigned a contribution rate pursuant to division (B) of 190  
this section, and who does not meet the requirements of division 191  
(B)(1) of this section, if the employer furnishes the necessary 192  
wage information to the director within eighteen months 193  
following the thirty-first day of December of the year 194  
immediately preceding the contribution period for which the rate 195  
is to be effective. The revised rate under division (B)(2) of 196  
this section shall be equal to one hundred twenty per cent of 197  
the contribution rate that would have resulted if the employer 198

had timely furnished the necessary wage information under 199  
division (A) of this section. 200

The director shall deny an employer's request for a 201  
revision of the employer's rate as provided in division (B) (2) 202  
of this section if the director finds that the employer's 203  
failure to timely file the necessary wage information was due to 204  
an attempt to evade payment. 205

The director shall round the contribution rates the 206  
director determines under division (B) of this section to the 207  
nearest tenth of one per cent. 208

(C) If, as a result of the computation pursuant to 209  
division (B) of this section, the employer's account shows a 210  
negative balance in excess of the applicable limitations, in 211  
that computation, the excess above applicable limitations shall 212  
not be transferred from the account as provided in division (A) 213  
(2) of section 4141.24 of the Revised Code. 214

(D) The rate determined pursuant to this section and 215  
section 4141.25 of the Revised Code shall become binding upon 216  
the employer unless: 217

(1) The employer makes a voluntary contribution as 218  
provided in division (B) of section 4141.24 of the Revised Code, 219  
whereupon the director shall issue the employer a revised 220  
contribution rate notice if the contribution changes the 221  
employer's rate; or 222

(2) Within thirty days after the mailing of notice of the 223  
employer's rate or a revision of it to the employer's last known 224  
address or, in the absence of mailing of such notice, within 225  
thirty days after the delivery of such notice, the employer 226  
files an application with the director for reconsideration of 227



the director's determination of such rate setting forth reasons 228  
for such request. The director shall promptly examine the 229  
application for reconsideration and shall notify the employer of 230  
the director's reconsidered decision, which shall become final 231  
unless, within thirty days after the mailing of such notice by 232  
certified mail, return receipt requested, the employer files an 233  
application for review of such decision with the unemployment 234  
compensation review commission. The commission shall promptly 235  
examine the application for review of the director's decision 236  
and shall grant such employer an opportunity for a fair hearing. 237  
The proceeding at the hearing before the commission shall be 238  
recorded in the means and manner prescribed by the commission. 239  
For the purposes of this division, the review is considered 240  
timely filed when it has been received as provided in division 241  
(D) (1) of section 4141.281 of the Revised Code. The appeal of an 242  
appealing party who fails to appear at a hearing under this 243  
division shall be dismissed in accordance with division (D) of 244  
section 4141.281 of the Revised Code. 245

The employer and the director shall be promptly notified 246  
of the commission's decision, which shall become final unless, 247  
within thirty days after the mailing of notice of it to the 248  
employer's last known address by certified mail, return receipt 249  
requested, or, in the absence of mailing, within thirty days 250  
after delivery of such notice, an appeal is taken by the 251  
employer or the director to the court of common pleas of 252  
Franklin county. Such appeal shall be taken by the employer or 253  
the director by filing a notice of appeal with the clerk of such 254  
court and with the commission. Such notice of appeal shall set 255  
forth the decision appealed and the errors in it complained of. 256  
Proof of the filing of such notice with the commission shall be 257  
filed with the clerk of such court. 258

The commission, upon written demand filed by the appellant 259  
and within thirty days after the filing of such demand, shall 260  
file with the clerk a certified transcript of the record of the 261  
proceedings before the commission pertaining to the 262  
determination or order complained of, and the appeal shall be 263  
heard upon such record certified to the commission. In such 264  
appeal, no additional evidence shall be received by the court, 265  
but the court may order additional evidence to be taken before 266  
the commission, and the commission, after hearing such 267  
additional evidence, shall certify such additional evidence to 268  
the court or it may modify its determination and file such 269  
modified determination, together with the transcript of the 270  
additional record, with the court. After an appeal has been 271  
filed in the court, the commission, by petition, may be made a 272  
party to such appeal. Such appeal shall be given precedence over 273  
other civil cases. The court may affirm the determination or 274  
order complained of in the appeal if it finds, upon 275  
consideration of the entire record, that the determination or 276  
order is supported by reliable, probative, and substantial 277  
evidence and is in accordance with law. In the absence of such a 278  
finding, it may reverse, vacate, or modify the determination or 279  
order or make such other ruling as is supported by reliable, 280  
probative, and substantial evidence and is in accordance with 281  
law. The judgment of the court shall be final and conclusive 282  
unless reversed, vacated, or modified on appeal. An appeal may 283  
be taken from the decision of the court of common pleas of 284  
Franklin county. 285

(E) The appeal provisions of division (D) of this section 286  
apply to all other determinations and orders of the director 287  
affecting the liability of an employer to pay contributions or 288  
the amount of such contributions, determinations respecting 289

application for refunds of contributions, determinations 290  
respecting applications for classification of employment as 291  
seasonal under section 4141.33 of the Revised Code, and 292  
exceptions to charges of benefits to an employer's account as 293  
provided in division (D) of section 4141.24 of the Revised Code. 294

(F) The validity of any general order or rule of the 295  
director adopted pursuant to this chapter or of any final order 296  
or action of the unemployment compensation review commission 297  
respecting any such general order or rule may be determined by 298  
the court of common pleas of Franklin county, and such general 299  
order, rule, or action may be sustained or set aside by the 300  
court on an appeal to it which may be taken by any person 301  
affected by the order, rule, or action in the manner provided by 302  
law. Such appeal to the court of common pleas of Franklin county 303  
shall be filed within thirty days after the date such general 304  
order, rule, or action was publicly released by the director or 305  
the commission. Either party to such action may appeal from the 306  
court of common pleas of Franklin county as in ordinary civil 307  
cases. 308

(G) Notwithstanding any determination made in pursuance of 309  
sections 4141.23 to 4141.26 of the Revised Code, no individual 310  
who files a claim for benefits shall be denied the right to a 311  
fair hearing as provided in section 4141.281 of the Revised 312  
Code, or the right to have a claim determined on the merits of 313  
it. 314

(H) (1) Notwithstanding division (D) of this section, if 315  
the director finds that an omission or error in the director's 316  
records or employer reporting caused the director to issue an 317  
erroneous determination or order affecting contribution rates, 318  
the liability of an employer to pay contributions or the amount 319

of such contributions, determinations respecting applications 320  
for refunds of contributions, determinations respecting 321  
applications for classification of seasonal status under section 322  
4141.33 of the Revised Code, or exceptions to charges of 323  
benefits to an employer's account as provided in division (D) of 324  
section 4141.24 of the Revised Code, the director may issue a 325  
corrected determination or order correcting the erroneous 326  
determination or order, except as provided in division (H) (2) of 327  
this section. 328

(2) The director may not issue a corrected determination 329  
or order correcting an erroneous determination or order if both 330  
of the following apply: 331

(a) The erroneous determination or order was caused solely 332  
by an omission or error of the director; 333

(b) A correction of the erroneous determination or order 334  
would adversely affect the employer or any of the employers that 335  
were parties in interest to the erroneous determination or 336  
order. 337

A corrected determination or order issued under this 338  
division takes precedence over and renders void the erroneous 339  
determination or order and is appealable as provided in division 340  
(D) of this section. 341

**Sec. 4141.28. BENEFITS** 342

**(A) FILINGS** 343

Applications for determination of benefit rights and 344  
claims for benefits shall be filed with the director of job and 345  
family services. Such applications and claims also may be filed 346  
with an employee of another state or federal agency charged with 347  
the duty of accepting applications and claims for unemployment 348

benefits or with an employee of the unemployment insurance 349  
commission of Canada. 350

When an unemployed individual files an application for 351  
determination of benefit rights, the director shall furnish the 352  
individual with an explanation of the individual's appeal 353  
rights. The explanation shall describe clearly the different 354  
levels of appeal and explain where and when each appeal must be 355  
filed. 356

(B) APPLICATION FOR DETERMINATION OF BENEFIT RIGHTS 357

In filing an application, an individual shall furnish the 358  
director with the name and address of the individual's most 359  
recent separating employer and the individual's statement of the 360  
reason for separation from the employer. The director shall 361  
promptly notify the individual's most recent separating employer 362  
of the filing and request the reason for the individual's 363  
unemployment, unless that notice is not necessary under 364  
conditions the director establishes by rule. The director may 365  
request from the individual or any employer information 366  
necessary for the determination of the individual's right to 367  
benefits. The employer shall provide the information requested 368  
within ten working days after the request is sent. If an 369  
employer fails to provide requested information within ten 370  
working days, the director shall provide to the tax commissioner 371  
the individual's and employer's names, addresses, taxpayer 372  
identification numbers if available, and any additional 373  
information required by the tax commissioner. The tax 374  
commissioner shall confirm to the director whether the 375  
individual was included on the most recent annual return filed 376  
by the employer pursuant to division (F) of section 5747.07 of 377  
the Revised Code. The tax commissioner shall inform the director 378

if the tax commissioner is unable to provide the requested 379  
confirmation. If necessary to ensure prompt determination and 380  
payment of benefits, the director shall base the determination 381  
on the information that is available. 382

An individual filing an application for determination of 383  
benefit rights shall disclose, at the time of filing, whether or 384  
not the individual owes child support obligations. 385

(C) MASS LAYOFFS 386

An employer who lays off or separates within any seven-day 387  
period fifty or more individuals because of lack of work shall 388  
furnish notice to the director of the dates of layoff or 389  
separation and the approximate number of individuals being laid 390  
off or separated. The notice shall be furnished at least three 391  
working days prior to the date of the first day of such layoff 392  
or separation. In addition, at the time of the layoff or 393  
separation the employer shall furnish to the individual and to 394  
the director information necessary to determine the individual's 395  
eligibility for unemployment compensation. 396

(D) DETERMINATION OF BENEFIT RIGHTS 397

The director shall promptly examine any application for 398  
determination of benefit rights. On the basis of the information 399  
available to the director under this chapter, the director shall 400  
determine whether or not the application is valid, and if valid, 401  
the date on which the benefit year shall commence and the weekly 402  
benefit amount. The director shall promptly notify the 403  
applicant, employers in the applicant's base period, and any 404  
other interested parties of the determination and the reasons 405  
for it. In addition, the determination issued to the claimant 406  
shall include the total amount of benefits payable. The 407

determination issued to each chargeable base period employer 408  
shall include the total amount of benefits that may be charged 409  
to the employer's account. 410

(E) CLAIM FOR BENEFITS 411

The director shall examine the first claim and any 412  
additional claim for benefits. On the basis of the information 413  
available, the director shall determine whether the claimant's 414  
most recent separation and, to the extent necessary, prior 415  
separations from work, allow the claimant to qualify for 416  
benefits. Written notice of the determination granting or 417  
denying benefits shall be sent to the claimant, the most recent 418  
separating employer, and any other employer involved in the 419  
determination, except that written notice is not required to be 420  
sent to the claimant if the reason for separation is lack of 421  
work and the claim is allowed. 422

If the director identifies an eligibility issue, the 423  
director shall immediately send notice to the claimant of the 424  
issue identified, specify the week or weeks involved, and 425  
identify what the claimant must do to address the issue or who 426  
the claimant may contact for more information. The claimant has 427  
a minimum of five business days after the notice is sent to 428  
respond to the information included in the notice, and after the 429  
time allowed as determined by the director, the director shall 430  
make a determination. The claimant's response may include a 431  
request for a fact-finding interview when the eligibility issue 432  
is raised by an informant or source other than the claimant, or 433  
when the eligibility issue, if determined adversely, 434  
disqualifies the claimant for the duration of the claimant's 435  
period of unemployment. 436

When the determination of a continued claim for benefits 437

results in a disallowed claim, the director shall notify the 438  
claimant of the disallowance and the reasons for it. 439

(F) ELIGIBILITY NOTICE 440

Any base period or subsequent employer of a claimant who 441  
has knowledge of specific facts affecting the claimant's right 442  
to receive benefits for any week may notify the director in 443  
writing of those facts. The director shall prescribe a form for 444  
such eligibility notice, but failure to use the form shall not 445  
preclude the director's examination of any notice. 446

To be considered valid, an eligibility notice must: 447  
contain in writing, a statement that identifies either a source 448  
who has firsthand knowledge of the information or an informant 449  
who can identify the source; provide specific and detailed 450  
information that may potentially disqualify the claimant; 451  
provide the name and address of the source or the informant; and 452  
appear to the director to be reliable and credible. 453

An eligibility notice is timely filed if received or 454  
postmarked prior to or within forty-five calendar days after the 455  
end of the week with respect to which a claim for benefits is 456  
filed by the claimant. An employer who timely files a valid 457  
eligibility notice shall be an interested party to the claim for 458  
benefits which is the subject of the notice. 459

The director shall consider the information contained in 460  
the eligibility notice, together with other available 461  
information. After giving the claimant notice and an opportunity 462  
to respond, the director shall make a determination and inform 463  
the notifying employer, the claimant, and other interested 464  
parties of the determination. 465

(G) CORRECTED DETERMINATION 466



If the director finds within the ~~fifty-two~~ two hundred ~~eight~~ calendar weeks beginning with the Sunday of the week during which an application for benefit rights was filed ~~or~~ ~~within the benefit year~~ that a determination made by the director was erroneous due to an error in an employer's report or any typographical or clerical error in the director's determination, or as shown by correct remuneration information received by the director, the director shall issue a corrected determination to all interested parties. The corrected determination shall take precedence over and void the prior determination of the director. The director shall not issue a corrected determination when the commission or a court has jurisdiction with respect to that determination.

(H) EFFECT OF COMMISSION DECISIONS 480

In making determinations, the director shall follow decisions of the unemployment compensation review commission which have become final with respect to claimants similarly situated.

(I) PROMPT PAYMENTS 485

If benefits are allowed by the director, a hearing officer, the commission, or a court, the director shall pay benefits promptly, notwithstanding any further appeal, provided that if benefits are denied on appeal, of which the parties have notice and an opportunity to be heard, the director shall withhold payment of benefits pending a decision on any further appeal.

**Sec. 4141.281.** 493

APPEALS 494

(A) APPEAL FILED 495

Any party notified of a determination of benefit rights or 496  
a claim for benefits determination may appeal within twenty-one 497  
calendar days after the written determination was sent to the 498  
party or within an extended period as provided under division 499  
(D) (9) of this section. 500

(B) REDETERMINATION 501

Within twenty-one days after receipt of the appeal, the 502  
director of job and family services shall issue a 503  
redetermination or transfer the appeal to the unemployment 504  
compensation review commission. A redetermination under this 505  
section is appealable in the same manner as an initial 506  
determination by the director. 507

(C) REVIEW COMMISSION 508

(1) JURISDICTION 509

The commission shall provide an opportunity for a fair 510  
hearing to the interested parties of appeals over which the 511  
commission has jurisdiction. The commission has jurisdiction 512  
over an appeal on transfer or on direct appeal to the 513  
commission. If the commission concludes that a pending appeal 514  
does not warrant a hearing, the commission may remand the appeal 515  
to the director for redetermination. The commission retains 516  
jurisdiction until the appeal is remanded to the director or a 517  
final decision is issued and appealed to court, or the time to 518  
request a review or to appeal a decision of a hearing officer or 519  
the commission is expired. 520

(2) CONDUCT OF HEARINGS 521

Hearings before the commission are held at the hearing 522  
officer level and the review level. Unless otherwise provided in 523  
this chapter, initial hearings involving claims for compensation 524

and other unemployment compensation issues are conducted at the 525  
hearing officer level by hearing officers appointed by the 526  
commission. Hearings at the review level are conducted by 527  
hearing officers appointed by the commission, by members of the 528  
commission acting either individually or collectively, and by 529  
members of the commission and hearing officers acting jointly. 530  
In all hearings conducted at the review level, the commission 531  
shall designate the hearing officer or officers who are to 532  
conduct the hearing. When the term "hearing officer" is used in 533  
reference to hearings conducted at the review level, the term 534  
includes members of the commission. All decisions issued at the 535  
review level are issued by the commission. 536

Provisions contained in the remainder of this paragraph 537  
apply to hearings at both the hearing officer level and the 538  
review level. The principles of due process in administrative 539  
hearings shall be applied to all hearings conducted under the 540  
authority of the commission. In conducting hearings, all hearing 541  
officers shall control the conduct of the hearing, exclude 542  
irrelevant or cumulative evidence, and give weight to the kind 543  
of evidence on which reasonably prudent persons are accustomed 544  
to rely in the conduct of serious affairs. Hearing officers have 545  
an affirmative duty to question parties and witnesses in order 546  
to ascertain the relevant facts and to fully and fairly develop 547  
the record. Hearing officers are not bound by common law or 548  
statutory rules of evidence or by technical or formal rules of 549  
procedure. No person shall impose upon the claimant or the 550  
employer any burden of proof as is required in a court of law. 551  
The proceedings at hearings shall be recorded by mechanical 552  
means or otherwise as may be prescribed by the commission. In 553  
the absence of further proceedings, the record need not be 554  
transcribed. After considering all of the evidence, a hearing 555

officer shall issue a written decision that sets forth the facts 556  
as the hearing officer finds them to be, cites the applicable 557  
law, and gives the reasoning for the decision. 558

(3) HEARING OFFICER LEVEL 559

When an appeal is transferred to the commission by the 560  
director, the commission shall notify all interested parties of 561  
the time and place of the hearing and assign the appeal for a 562  
hearing by a hearing officer. The hearings shall be de novo, 563  
except that the director's file pertaining to a case shall be 564  
included in the record to be considered. 565

Following a hearing, the hearing officer shall affirm, 566  
modify, or reverse the determination of the director in the 567  
manner that appears just and proper. The hearing officer's 568  
written decision shall be sent to all interested parties. The 569  
decision shall state the right of an interested party to request 570  
a review by the commission. 571

A request for review shall be filed within twenty-one days 572  
after the decision was sent to the party, or within an extended 573  
period as provided under division (D) (9) of this section. The 574  
hearing officer's decision shall become final unless a request 575  
for review is filed and allowed or the commission removes the 576  
appeal to itself within twenty-one days after the hearing 577  
officer's decision is sent. 578

(4) REVIEW LEVEL 579

At the review level, the commission may affirm, modify, or 580  
reverse previous determinations by the director or at the 581  
hearing officer level. At the review level, the commission may 582  
affirm, modify, or reverse a hearing officer's decision or 583  
remand the decision to the hearing officer level for further 584

hearing. The commission shall consider an appeal at the review 585  
level under the following circumstances: when an appeal is 586  
required to be heard initially at the review level under this 587  
chapter; when the commission on its own motion removes an appeal 588  
to itself within twenty-one days after the hearing officer's 589  
decision is sent; when the assigned hearing officer refers an 590  
appeal to the commission before the hearing officer's decision 591  
is sent; or when an interested party files a request for review 592  
with the commission within twenty-one days after the hearing 593  
officer's decision is sent. 594

(5) COMMISSION EXAMINATION 595

The commission shall consider a request for review by an 596  
interested party, including the reasons for the request. The 597  
commission may adopt rules prescribing the methods for 598  
requesting a review. The commission may allow or disallow the 599  
request for review. The disallowance of a request for review 600  
constitutes a final decision by the commission. If a quorum of 601  
commission members cannot be obtained to consider a request for 602  
review, the commission shall issue an order that the hearing 603  
officer's decision constitutes the final decision by the 604  
commission. 605

(6) REVIEW PROCEDURE 606

If the commission allows a request for review, the 607  
commission shall notify all interested parties of that fact and 608  
provide a reasonable period of time, as the commission defines 609  
by rule, in which interested parties may file a response. After 610  
that period of time, the commission, based on the record before 611  
it, may do one of the following: affirm the decision of the 612  
hearing officer; provide for the appeal to be heard or reheard 613  
at the hearing officer or review level; provide for the appeal 614

to be heard at the review level as a potential precedential 615  
decision; or provide for the decision to be rewritten without 616  
further hearing at the review level. When a further hearing is 617  
provided or the decision is rewritten, the commission may 618  
affirm, modify, or reverse the previous decision. 619

(7) NOTICES 620

The commission shall send written notice to all interested 621  
parties when it orders an appeal to be heard or reheard. The 622  
notice shall include the reasons for the hearing or rehearing. 623

(8) PRECEDENTIAL 624

An appeal the commission identifies as potentially 625  
precedential shall be heard at the review level. In the notice 626  
for that type of hearing, the commission shall notify the 627  
director, all interested parties, and any other parties, as the 628  
commission determines appropriate, that the appeal is designated 629  
as potentially precedential. After the hearing, parties shall be 630  
given the opportunity to submit briefs on the issue or issues 631  
involved. The commission may designate a decision as 632  
precedential after issuing the decision or at any point in the 633  
appeal process, even if the commission does not initially 634  
identify the appeal as potentially precedential. 635

(9) MASS APPEALS 636

When the commission determines that it has five appeals 637  
pending that have common facts or common issues, the commission 638  
may transfer the appeals to the review level on its own motion 639  
to be heard as a mass appeal, including appeals from claimants 640  
separated due to a labor dispute, on the condition that there 641  
are fewer than twenty-five claimants involved. 642

To facilitate a mass hearing, the commission may allow an 643

authorized agent to accept notice of hearing on behalf of 644  
claimants. An authorized agent may waive this notice of hearing 645  
and also the sending of decisions to individual claimants 646  
represented by the agent. 647

(D) SPECIAL PROVISIONS 648

(1) TIMELINESS OF APPEALS 649

The date of the mailing provided by the director or the 650  
commission is sufficient evidence upon which to conclude that a 651  
determination, redetermination, or decision was sent to the 652  
party on that date. Appeals may be filed with the director, 653  
commission, with an employee of another state or federal agency 654  
charged with the duty of accepting claims, or with the 655  
unemployment insurance commission of Canada. Any timely written 656  
notice by an interested party indicating a desire to appeal 657  
shall be accepted. 658

The director, commission, or authorized agent must receive 659  
the appeal within the specified appeal period in order for the 660  
appeal to be deemed timely filed, except that: if the United 661  
States postal service is used as the means of delivery, the 662  
enclosing envelope must have a postmark date or postal meter 663  
postmark that is on or before the last day of the specified 664  
appeal period; and where the postmark is illegible or missing, 665  
the appeal is timely filed if received not later than the end of 666  
the fifth calendar day following the last day of the specified 667  
appeal period. 668

The director and the commission may adopt rules pertaining 669  
to alternate methods of filing appeals under this section. 670

(2) WAIVER 671

Interested parties may waive, in writing, a hearing at 672

either the hearing officer or review level. If the parties waive 673  
a hearing, the hearing officer shall issue a decision based on 674  
the evidence of record. 675

(3) TELEPHONE HEARINGS 676

Hearing officers may conduct hearings at either the 677  
hearing officer or review level in person or by telephone. The 678  
commission shall adopt rules that designate the circumstances 679  
under which hearing officers may conduct a hearing by telephone 680  
or grant a party to the hearing the opportunity to object to a 681  
hearing by telephone. An interested party whose hearing would be 682  
by telephone may elect to have an in-person hearing, provided 683  
that the party agrees to have the hearing at the time and place 684  
the commission determines pursuant to rule. 685

(4) EVENING HEARINGS 686

~~Where a party requests that a hearing~~ Unless the 687  
commission grants a request for an evening telephone hearing, 688  
hearing officers shall conduct hearings at either ~~the hearing~~ 689  
~~officer or and~~ review level be scheduled in the evening because 690  
~~the~~ during normal business hours. An interested party who is 691  
regularly employed during the day, the commission shall schedule 692  
~~the~~ throughout those hours may request to have a hearing by 693  
telephone during hours that the party is not employed ~~the~~ 694  
evening. The commission shall grant or deny a request for an 695  
evening telephone hearing. If a conflict concerning a request 696  
for an evening hearing and an in-person hearing arises, the 697  
commission shall schedule the hearing by telephone during 698  
evening hours. 699

(5) NO APPEARANCE -- APPELLANT 700

For hearings at either the hearing officer or review 701



level, if the appealing party fails to appear at the hearing, 702  
the hearing officer shall dismiss the appeal. The commission 703  
shall vacate the dismissal upon a showing that written notice of 704  
the hearing was not sent to that party's last known address, or 705  
good cause for the appellant's failure to appear is shown to the 706  
commission within fourteen days after the hearing date. 707

If the commission finds that the appealing party's reason 708  
for failing to appear does not constitute good cause for failing 709  
to appear, the commission shall send written notice of that 710  
finding, and the appealing party may request a hearing to 711  
present testimony on the issue of good cause for failing to 712  
appear. The appealing party shall file a request for a hearing 713  
on the issue of good cause for failing to appear within ten days 714  
after the commission sends written notice indicating a finding 715  
of no good cause for failing to appear. 716

(6) NO APPEARANCE -- APPELLEE 717

For hearings at either the hearing officer or review 718  
level, if the appellee fails to appear at the hearing, the 719  
hearing officer shall proceed with the hearing and shall issue a 720  
decision based on the evidence of record. The commission shall 721  
vacate the decision upon a showing that written notice of the 722  
hearing was not sent to the appellee's last known address, or 723  
good cause for the appellee's failure to appear is shown to the 724  
commission within fourteen days after the hearing date. 725

(7) AGENT 726

Any appeal or request for review may be executed on behalf 727  
of any party or any group of claimants by an agent. 728

(8) COLLATERAL ESTOPPEL 729

No finding of fact or law, decision, or order of the 730

director, hearing officer, the commission, or a reviewing court 731  
under this section or section 4141.28 of the Revised Code shall 732  
be given collateral estoppel or res judicata effect in any 733  
separate or subsequent judicial, administrative, or arbitration 734  
proceeding, other than a proceeding arising under this chapter. 735

(9) EXTENSION OF APPEAL PERIODS 736

The time for filing an appeal or a request for review 737  
under this section or a court appeal under section 4141.282 of 738  
the Revised Code shall be extended in the manner described in 739  
the following four sentences. When the last day of an appeal 740  
period is a Saturday, Sunday, or legal holiday, the appeal 741  
period is extended to the next work day after the Saturday, 742  
Sunday, or legal holiday. When an interested party provides 743  
certified medical evidence stating that the interested party's 744  
physical condition or mental capacity prevented the interested 745  
party from filing an appeal or request for review under this 746  
section within the appropriate twenty-one-day period, the appeal 747  
period is extended to twenty-one days after the end of the 748  
physical or mental condition, and the appeal or request for 749  
review is considered timely filed if filed within that extended 750  
period. When an interested party provides evidence, which 751  
evidence may consist of testimony from the interested party, 752  
that is sufficient to establish that the party did not actually 753  
receive the determination or decision within the applicable 754  
appeal period under this section, and the director or the 755  
commission finds that the interested party did not actually 756  
receive the determination or decision within the applicable 757  
appeal period, then the appeal period is extended to twenty-one 758  
days after the interested party actually receives the 759  
determination or decision. When an interested party provides 760  
evidence, which evidence may consist of testimony from the 761

interested party, that is sufficient to establish that the party 762  
did not actually receive a decision within the thirty-day appeal 763  
period provided in section 4141.282 of the Revised Code, and a 764  
court of common pleas finds that the interested party did not 765  
actually receive the decision within that thirty-day appeal 766  
period, then the appeal period is extended to thirty days after 767  
the interested party actually receives the decision. 768

Sec. 4141.287. The director of job and family services 769  
shall enter into a data matching agreement with the department 770  
of rehabilitation and correction. The agreement shall require 771  
the director of rehabilitation and correction to provide the 772  
director of job and family services with a searchable list, 773  
updated weekly, identifying all persons committed to the several 774  
institutions governed by the department of rehabilitation and 775  
correction. 776

In addition to other information available, the director 777  
of job and family services shall check the list provided under 778  
this section when determining whether an application for 779  
determination of benefit rights or a claim for benefits is 780  
valid. 781

Sec. 4141.288. The director of job and family services 782  
shall enter into a data matching agreement with the director of 783  
health under which the director of health shall allow the 784  
director of job and family services to match death records 785  
maintained in accordance with section 3705.02 of the Revised 786  
Code. 787

The director of job and family services shall check the 788  
death records when determining whether an application for 789  
determination of benefit rights or claim for benefits is valid. 790

Sec. 4141.302. If the director of job and family services 791  
establishes a direct deposit system under which an individual 792  
may agree to benefits being disbursed through electronic 793  
transfer to an account in a financial institution designated by 794  
the individual, the director shall make disbursements only to a 795  
financial institution that has a physical location in this state 796  
that the individual can access for the purpose of resolving 797  
disputes with the institution. This section does not prohibit 798  
the director from establishing other systems for disbursing 799  
benefits. 800

Sec. 4141.34. The director of job and family services 801  
shall establish and maintain a process for an employer to report 802  
that an applicant for or recipient of benefits has failed or is 803  
failing to meet any of the eligibility requirements described in 804  
division (A) of section 4141.29 of the Revised Code. The process 805  
shall allow an employer to make a complaint through a 806  
conspicuous internet link located on the internet web site 807  
maintained by the department of job and family services. The 808  
director shall review all complaints received through this 809  
process in a timely manner. 810

Sec. 4141.60. (A) Beginning on the last day of February 811  
that occurs after the effective date of this section, and 812  
annually thereafter, the director of job and family services 813  
shall prepare and submit a report to the persons listed in 814  
division (B) of this section. The director shall include all of 815  
the following information in the report with respect to the 816  
calendar year preceding the date the report is submitted: 817

(1) The number of calls received from applicants for and 818  
recipients of benefits under this chapter at all call centers 819  
operated by the director; 820

<u>(2) The total number of claims for benefits filed under</u>	821
<u>this chapter;</u>	822
<u>(3) The number of claims for benefits marked as</u>	823
<u>potentially fraudulent;</u>	824
<u>(4) The number of complaints submitted by applicants for</u>	825
<u>and recipients of benefits under this chapter through the</u>	826
<u>uniform process created by the director under section 4141.13 of</u>	827
<u>the Revised Code;</u>	828
<u>(5) A summary of updates or changes to the technology the</u>	829
<u>director uses to administer this chapter that have occurred</u>	830
<u>during the calendar year covered by the report.</u>	831
<u>(B) The director shall submit the report required under</u>	832
<u>division (A) of this section to the speaker of the house of</u>	833
<u>representatives, president of the senate, the governor, and the</u>	834
<u>members of the unemployment compensation modernization and</u>	835
<u>improvement council.</u>	836
<b>Sec. 4507.53.</b> Digitalized photographic records of the	837
department of public safety may be released only to the	838
following:	839
(A) State, local, or federal governmental agencies for	840
criminal justice purposes;	841
(B) Any court;	842
(C) The American association of motor vehicle	843
administrators to allow state department of motor vehicles	844
participating in the association's state-to-state verification	845
services and digital image access and exchange program to use	846
the photographic records for identity verification purposes;	847
<u>(D) The department of job and family services for the</u>	848

purpose of carrying out any of the department's functions. 849

**Sec. 5120.212.** Notwithstanding division (A) of section 850  
5120.21 of the Revised Code, the department of rehabilitation 851  
and correction shall share the records described in that 852  
division with the director of job and family services to the 853  
extent necessary to effectuate the data matching ~~agreement~~ 854  
agreements required under ~~section~~ sections 4141.287 and 5101.041 855  
of the Revised Code. 856

**Sec. 5703.21.** (A) Except as provided in divisions (B) and 857  
(C) of this section, no agent of the department of taxation, 858  
except in the agent's report to the department or when called on 859  
to testify in any court or proceeding, shall divulge any 860  
information acquired by the agent as to the transactions, 861  
property, or business of any person while acting or claiming to 862  
act under orders of the department. Whoever violates this 863  
provision shall thereafter be disqualified from acting as an 864  
officer or employee or in any other capacity under appointment 865  
or employment of the department. 866

(B) (1) For purposes of an audit pursuant to section 117.15 867  
of the Revised Code, or an audit of the department pursuant to 868  
Chapter 117. of the Revised Code, or an audit, pursuant to that 869  
chapter, the objective of which is to express an opinion on a 870  
financial report or statement prepared or issued pursuant to 871  
division (A) (7) or (9) of section 126.21 of the Revised Code, 872  
the officers and employees of the auditor of state charged with 873  
conducting the audit shall have access to and the right to 874  
examine any state tax returns and state tax return information 875  
in the possession of the department to the extent that the 876  
access and examination are necessary for purposes of the audit. 877  
Any information acquired as the result of that access and 878

examination shall not be divulged for any purpose other than as 879  
required for the audit or unless the officers and employees are 880  
required to testify in a court or proceeding under compulsion of 881  
legal process. Whoever violates this provision shall thereafter 882  
be disqualified from acting as an officer or employee or in any 883  
other capacity under appointment or employment of the auditor of 884  
state. 885

(2) For purposes of an internal audit pursuant to section 886  
126.45 of the Revised Code, the officers and employees of the 887  
office of internal audit in the office of budget and management 888  
charged with directing the internal audit shall have access to 889  
and the right to examine any state tax returns and state tax 890  
return information in the possession of the department to the 891  
extent that the access and examination are necessary for 892  
purposes of the internal audit. Any information acquired as the 893  
result of that access and examination shall not be divulged for 894  
any purpose other than as required for the internal audit or 895  
unless the officers and employees are required to testify in a 896  
court or proceeding under compulsion of legal process. Whoever 897  
violates this provision shall thereafter be disqualified from 898  
acting as an officer or employee or in any other capacity under 899  
appointment or employment of the office of internal audit. 900

(3) As provided by section 6103(d) (2) of the Internal 901  
Revenue Code, any federal tax returns or federal tax information 902  
that the department has acquired from the internal revenue 903  
service, through federal and state statutory authority, may be 904  
disclosed to the auditor of state or the office of internal 905  
audit solely for purposes of an audit of the department. 906

(4) For purposes of Chapter 3739. of the Revised Code, an 907  
agent of the department of taxation may share information with 908

the division of state fire marshal that the agent finds during	909
the course of an investigation.	910
(C) Division (A) of this section does not prohibit any of	911
the following:	912
(1) Divulging information contained in applications,	913
complaints, and related documents filed with the department	914
under section 5715.27 of the Revised Code or in applications	915
filed with the department under section 5715.39 of the Revised	916
Code;	917
(2) Providing information to the office of child support	918
within the department of job and family services pursuant to	919
section 3125.43 of the Revised Code;	920
(3) Disclosing to the motor vehicle repair board any	921
information in the possession of the department that is	922
necessary for the board to verify the existence of an	923
applicant's valid vendor's license and current state tax	924
identification number under section 4775.07 of the Revised Code;	925
(4) Providing information to the administrator of workers'	926
compensation pursuant to sections 4123.271 and 4123.591 of the	927
Revised Code;	928
(5) Providing to the attorney general information the	929
department obtains under division (J) of section 1346.01 of the	930
Revised Code;	931
(6) Permitting properly authorized officers, employees, or	932
agents of a municipal corporation from inspecting reports or	933
information pursuant to section 718.84 of the Revised Code or	934
rules adopted under section 5745.16 of the Revised Code;	935
(7) Providing information regarding the name, account	936



number, or business address of a holder of a vendor's license	937
issued pursuant to section 5739.17 of the Revised Code, a holder	938
of a direct payment permit issued pursuant to section 5739.031	939
of the Revised Code, or a seller having a use tax account	940
maintained pursuant to section 5741.17 of the Revised Code, or	941
information regarding the active or inactive status of a	942
vendor's license, direct payment permit, or seller's use tax	943
account;	944
(8) Releasing invoices or invoice information furnished	945
under section 4301.433 of the Revised Code pursuant to that	946
section;	947
(9) Providing to a county auditor notices or documents	948
concerning or affecting the taxable value of property in the	949
county auditor's county. Unless authorized by law to disclose	950
documents so provided, the county auditor shall not disclose	951
such documents;	952
(10) Providing to a county auditor sales or use tax return	953
or audit information under section 333.06 of the Revised Code;	954
(11) Subject to section 4301.441 of the Revised Code,	955
disclosing to the appropriate state agency information in the	956
possession of the department of taxation that is necessary to	957
verify a permit holder's gallonage or noncompliance with taxes	958
levied under Chapter 4301. or 4305. of the Revised Code;	959
(12) Disclosing to the department of natural resources	960
information in the possession of the department of taxation that	961
is necessary for the department of taxation to verify the	962
taxpayer's compliance with section 5749.02 of the Revised Code	963
or to allow the department of natural resources to enforce	964
Chapter 1509. of the Revised Code;	965

(13) Disclosing to the department of job and family services, industrial commission, and bureau of workers' compensation information in the possession of the department of taxation solely for the purpose of identifying employers that misclassify employees as independent contractors or that fail to properly report and pay employer tax liabilities. The department of taxation shall disclose only such information that is necessary to verify employer compliance with law administered by those agencies.	966 967 968 969 970 971 972 973 974
(14) Disclosing to the Ohio casino control commission information in the possession of the department of taxation that is necessary to verify a casino operator's or sports gaming proprietor's compliance with section 5747.063, 5753.02, or 5753.021 of the Revised Code and sections related thereto;	975 976 977 978 979
(15) Disclosing to the state lottery commission information in the possession of the department of taxation that is necessary to verify a lottery sales agent's compliance with section 5747.064 of the Revised Code.	980 981 982 983
(16) Disclosing to the department of development information in the possession of the department of taxation that is necessary to ensure compliance with the laws of this state governing taxation and to verify information reported to the department of development for the purpose of evaluating potential tax credits, tax deductions, grants, or loans. Such information shall not include information received from the internal revenue service the disclosure of which is prohibited by section 6103 of the Internal Revenue Code. No officer, employee, or agent of the department of development shall disclose any information provided to the department of development by the department of taxation under division (C) (16)	984 985 986 987 988 989 990 991 992 993 994 995

of this section except when disclosure of the information is 996  
necessary for, and made solely for the purpose of facilitating, 997  
the evaluation of potential tax credits, tax deductions, grants, 998  
or loans. 999

(17) Disclosing to the department of insurance information 1000  
in the possession of the department of taxation that is 1001  
necessary to ensure a taxpayer's compliance with the 1002  
requirements with any tax credit administered by the department 1003  
of development and claimed by the taxpayer against any tax 1004  
administered by the superintendent of insurance. No officer, 1005  
employee, or agent of the department of insurance shall disclose 1006  
any information provided to the department of insurance by the 1007  
department of taxation under division (C) (17) of this section. 1008

(18) Disclosing to the division of liquor control 1009  
information in the possession of the department of taxation that 1010  
is necessary for the division and department to comply with the 1011  
requirements of sections 4303.26 and 4303.271 of the Revised 1012  
Code. 1013

(19) Disclosing to the department of education, upon that 1014  
department's request, information in the possession of the 1015  
department of taxation that is necessary only to verify whether 1016  
the family income of a student applying for or receiving a 1017  
scholarship under the educational choice scholarship pilot 1018  
program is equal to, less than, or greater than the income 1019  
thresholds prescribed by section 3310.032 of the Revised Code. 1020  
The department of education shall provide sufficient information 1021  
about the student and the student's family to enable the 1022  
department of taxation to make the verification. 1023

(20) Disclosing to the Ohio rail development commission 1024  
information in the possession of the department of taxation that 1025

is necessary to ensure compliance with the laws of this state 1026  
governing taxation and to verify information reported to the 1027  
commission for the purpose of evaluating potential grants or 1028  
loans. Such information shall not include information received 1029  
from the internal revenue service the disclosure of which is 1030  
prohibited by section 6103 of the Internal Revenue Code. No 1031  
member, officer, employee, or agent of the Ohio rail development 1032  
commission shall disclose any information provided to the 1033  
commission by the department of taxation under division (C) (20) 1034  
of this section except when disclosure of the information is 1035  
necessary for, and made solely for the purpose of facilitating, 1036  
the evaluation of potential grants or loans. 1037

(21) Disclosing to the state racing commission information 1038  
in the possession of the department of taxation that is 1039  
necessary for verification of compliance with and for 1040  
enforcement and administration of the taxes levied by Chapter 1041  
3769. of the Revised Code. Such information shall include 1042  
information that is necessary for the state racing commission to 1043  
verify compliance with Chapter 3769. of the Revised Code for the 1044  
purposes of issuance, denial, suspension, or revocation of a 1045  
permit pursuant to section 3769.03 or 3769.06 of the Revised 1046  
Code and related sections. Unless disclosure is otherwise 1047  
authorized by law, information provided to the state racing 1048  
commission under this section remains confidential and is not 1049  
subject to public disclosure pursuant to section 3769.041 of the 1050  
Revised Code. 1051

(22) Disclosing to the state fire marshal information in 1052  
the possession of the department of taxation that is necessary 1053  
for the state fire marshal to verify the compliance of a 1054  
licensed manufacturer of fireworks or a licensed wholesaler of 1055  
fireworks with section 3743.22 of the Revised Code. No officer, 1056

employee, or agent of the state fire marshal shall disclose any 1057  
information provided to the state fire marshal by the department 1058  
of taxation under division (C) (22) of this section. 1059

(23) Disclosing to the department of job and family 1060  
services information in the possession of the department of 1061  
taxation for either of the following purposes: 1062

(a) Making a determination under section 4141.28 of the 1063  
Revised Code; 1064

(b) Verifying an individual's eligibility for a federal 1065  
program described in section 4141.163 of the Revised Code. 1066

Such information shall not include information received 1067  
from the internal revenue service the disclosure of which is 1068  
prohibited by section 6103 of the Internal Revenue Code. 1069

**Sec. 5747.065.** (A) If a taxpayer has elected under section 1070  
4141.321 of the Revised Code to have the director of job and 1071  
family services deduct and withhold state income tax from the 1072  
unemployment compensation benefits payable to the taxpayer, the 1073  
director shall deduct and withhold such tax at the rate or rates 1074  
that the director shall prescribe in consultation with the tax 1075  
commissioner. 1076

(B) (1) On or before the tenth day of each month, the 1077  
director of job and family services shall file a return 1078  
electronically with the tax commissioner ~~identifying each 1079  
taxpayer from whose unemployment compensation amounts were 1080  
deducted and withheld under this section during the preceding 1081  
month, the amount of each such deduction and withholding, the 1082  
amount of the unemployment compensation from which each such 1083  
amount was withheld, and any other information required by the 1084  
commissioner, in the form prescribed by the commissioner. With 1085~~

the return, the director shall remit electronically to the 1086  
commissioner all the amounts deducted and withheld under this 1087  
section during the preceding month. 1088

(2) On or before the thirty-first day of January of each 1089  
year, beginning in 2026, the director shall electronically file 1090  
an annual return with the commissioner, in the form prescribed 1091  
by the commissioner, indicating the total amount deducted and 1092  
withheld under this section during the preceding calendar year. 1093  
At the time of filing that return, the director shall remit any 1094  
amount deducted and withheld during the preceding calendar year 1095  
that was not previously remitted. 1096

(3) Annually, on or before the thirty-first day of 1097  
January, the director shall issue an information return to each 1098  
taxpayer with respect to whom an amount has been deducted and 1099  
withheld under this section during the preceding calendar year. 1100  
The information return shall show the total amount deducted from 1101  
the taxpayer's unemployment compensation benefits during the 1102  
preceding calendar year and any other information the tax 1103  
commissioner requires. If the director is required under the 1104  
Internal Revenue Code to report federal income tax deducted and 1105  
withheld from unemployment compensation benefits, then the 1106  
director may report the information required under this section 1107  
on that report, as authorized by the Internal Revenue Code. 1108

(4) Annually, on or before the thirty-first day of 1109  
January, beginning in 2026, the director shall provide to the 1110  
commissioner a copy of each information return issued under 1111  
division (B) (3) of this section for the preceding calendar year. 1112  
The commissioner may require that the copies be transmitted 1113  
electronically. 1114

(C) Failure of the director to deduct and withhold the 1115

required amounts from unemployment compensation benefits or to 1116  
remit amounts withheld as required by this section does not 1117  
relieve a taxpayer from liability for the tax imposed by section 1118  
5747.02 of the Revised Code. 1119

(D) The director of job and family services may adopt 1120  
rules as necessary to administer this section. 1121

**Sec. 5747.18.** The tax commissioner shall enforce and 1122  
administer this chapter. In addition to any other powers 1123  
conferred upon the commissioner by law, the commissioner may: 1124

(A) Prescribe all forms required to be filed pursuant to 1125  
this chapter; 1126

(B) Adopt such rules as the commissioner finds necessary 1127  
to carry out this chapter; 1128

(C) Appoint and employ such personnel as are necessary to 1129  
carry out the duties imposed upon the commissioner by this 1130  
chapter. 1131

Any information gained as the result of returns, 1132  
investigations, hearings, or verifications required or 1133  
authorized by this chapter is confidential, and no person shall 1134  
disclose such information, except for official purposes, or as 1135  
provided by section 3125.43, 4123.271, 4123.591, 4141.163, 1136  
4141.28, 4507.023, 5101.182, or 5703.21 of the Revised Code, or 1137  
in accordance with a proper judicial order. The tax commissioner 1138  
may furnish the internal revenue service with copies of returns 1139  
or reports filed and may furnish the officer of a municipal 1140  
corporation charged with the duty of enforcing a tax subject to 1141  
Chapter 718. of the Revised Code with the names, addresses, and 1142  
identification numbers of taxpayers who may be subject to such 1143  
tax. A municipal corporation shall use this information for tax 1144

collection purposes only. This section does not prohibit the 1145  
publication of statistics in a form which does not disclose 1146  
information with respect to individual taxpayers. 1147

**Section 2.** That existing sections 4141.06, 4141.26, 1148  
4141.28, 4141.281, 4507.53, 5120.212, 5703.21, 5747.065, and 1149  
5747.18 of the Revised Code are hereby repealed. 1150

**Section 3.** Section 4141.163 of the Revised Code, as 1151  
enacted by this act, and division (B) of section 4141.28 of the 1152  
Revised Code, as amended by this act, apply to requests made on 1153  
or after January 1, 2024. 1154

**Section 4.** That Section 8 of S.B. 18 of the 134th General 1155  
Assembly (as amended by H.B. 110 of the 134th General Assembly) 1156  
be amended to read as follows: 1157

**Sec. 8.** The election authorized under section 4141.321 of 1158  
the Revised Code to withhold state income taxes applies to 1159  
unemployment compensation benefits paid on or after January 1, 1160  
~~2023~~2025. 1161

On or before December 1, ~~2022~~2024, the Director of Job and 1162  
Family Services shall notify each individual that was receiving 1163  
on that date, and that continues to receive, unemployment 1164  
compensation benefits and that made an election under division 1165  
(B) of that section with respect to federal income tax that the 1166  
individual may elect to have state income tax withheld from 1167  
those benefits for benefits paid on or after January 1, 1168  
~~2023~~2025, in accordance with that division. Such an election is 1169  
not a change in withholding status for the purpose of division 1170  
(A) (4) of that section. 1171

**Section 5.** That existing Section 8 of S.B. 18 of the 134th 1172  
General Assembly (as amended by H.B. 110 of the 134th General 1173



Assembly) is hereby repealed. 1174

**Section 6.** Section 5703.21 of the Revised Code is 1175  
presented in this act as a composite of the section as amended 1176  
by H.B. 29, H.B. 74, H.B. 110, and H.B. 172 of the 134th General 1177  
Assembly and H.B. 166 of the 133rd General Assembly. The General 1178  
Assembly, applying the principle stated in division (B) of 1179  
section 1.52 of the Revised Code that amendments are to be 1180  
harmonized if reasonably capable of simultaneous operation, 1181  
finds that the composite is the resulting version of the section 1182  
in effect prior to the effective date of the section as 1183  
presented in this act. 1184