

As Introduced

136th General Assembly

Regular Session

2025-2026

H. B. No. 179

Representative Stephens

To amend section 5703.21 and to enact section 1
5703.83 of the Revised Code to create a 2
statewide screening system for certain property 3
tax reductions and to make an appropriation. 4

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

Section 1. That section 5703.21 be amended and section 5
5703.83 of the Revised Code be enacted to read as follows: 6

Sec. 5703.21. (A) Except as provided in divisions (B) and 7
(C) of this section, no agent of the department of taxation, 8
except in the agent's report to the department or when called on 9
to testify in any court or proceeding, shall divulge any 10
information acquired by the agent as to the transactions, 11
property, or business of any person while acting or claiming to 12
act under orders of the department. Whoever violates this 13
provision shall thereafter be disqualified from acting as an 14
officer or employee or in any other capacity under appointment 15
or employment of the department. 16

(B) (1) For purposes of an audit pursuant to section 117.15 17
of the Revised Code, or an audit of the department pursuant to 18
Chapter 117. of the Revised Code, or an audit, pursuant to that 19
chapter, the objective of which is to express an opinion on a 20

financial report or statement prepared or issued pursuant to 21
division (A) (7) or (9) of section 126.21 of the Revised Code, 22
the officers and employees of the auditor of state charged with 23
conducting the audit shall have access to and the right to 24
examine any state tax returns and state tax return information 25
in the possession of the department to the extent that the 26
access and examination are necessary for purposes of the audit. 27
Any information acquired as the result of that access and 28
examination shall not be divulged for any purpose other than as 29
required for the audit or unless the officers and employees are 30
required to testify in a court or proceeding under compulsion of 31
legal process. Whoever violates this provision shall thereafter 32
be disqualified from acting as an officer or employee or in any 33
other capacity under appointment or employment of the auditor of 34
state. 35

(2) For purposes of an internal audit pursuant to section 36
126.45 of the Revised Code, the officers and employees of the 37
office of internal audit in the office of budget and management 38
charged with directing the internal audit shall have access to 39
and the right to examine any state tax returns and state tax 40
return information in the possession of the department to the 41
extent that the access and examination are necessary for 42
purposes of the internal audit. Any information acquired as the 43
result of that access and examination shall not be divulged for 44
any purpose other than as required for the internal audit or 45
unless the officers and employees are required to testify in a 46
court or proceeding under compulsion of legal process. Whoever 47
violates this provision shall thereafter be disqualified from 48
acting as an officer or employee or in any other capacity under 49
appointment or employment of the office of internal audit. 50

(3) As provided by section 6103(d) (2) of the Internal 51

Revenue Code, any federal tax returns or federal tax information 52
that the department has acquired from the internal revenue 53
service, through federal and state statutory authority, may be 54
disclosed to the auditor of state or the office of internal 55
audit solely for purposes of an audit of the department. 56

(4) For purposes of Chapter 3739. of the Revised Code, an 57
agent of the department of taxation may share information with 58
the division of state fire marshal that the agent finds during 59
the course of an investigation. 60

(C) Division (A) of this section does not prohibit any of 61
the following: 62

(1) Divulging information contained in applications, 63
complaints, and related documents filed with the department 64
under section 5715.27 of the Revised Code or in applications 65
filed with the department under section 5715.39 of the Revised 66
Code; 67

(2) Providing to the attorney general information the 68
department obtains under division (J) of section 1346.01 of the 69
Revised Code; 70

(3) Permitting properly authorized officers, employees, or 71
agents of a municipal corporation from inspecting reports or 72
information pursuant to section 718.84 of the Revised Code or 73
rules adopted under section 5745.16 of the Revised Code; 74

(4) Providing information regarding the name, account 75
number, or business address of a holder of a vendor's license 76
issued pursuant to section 5739.17 of the Revised Code, a holder 77
of a direct payment permit issued pursuant to section 5739.031 78
of the Revised Code, or a seller having a use tax account 79
maintained pursuant to section 5741.17 of the Revised Code, or 80

information regarding the active or inactive status of a 81
vendor's license, direct payment permit, or seller's use tax 82
account; 83

(5) Providing to a county auditor notices or documents 84
concerning or affecting the taxable value of property in the 85
county auditor's county. Unless authorized by law to disclose 86
documents so provided, the county auditor shall not disclose 87
such documents; 88

(6) Providing to a county auditor a sales or use tax 89
return or audit information under section 333.06 of the Revised 90
Code; 91

(7) Disclosing to a state or federal government agency, 92
for use in the performance of that agency's official duties in 93
this state, information in the possession of the tax 94
commissioner necessary to verify compliance with any provision 95
of the Revised Code or federal law relating to that agency. 96
Unless disclosure is otherwise authorized by law, information 97
provided to any state or federal government agency under this 98
section remains confidential and is not subject to further 99
disclosure. 100

(8) Disclosing to a county auditor information in or 101
discovered pursuant to the property tax relief screening system 102
created in section 5703.83 of the Revised Code. 103

Sec. 5703.83. (A) The department of taxation shall 104
establish and implement a property tax relief screening system 105
to evaluate the eligibility of owners of real property and 106
manufactured and mobile homes in this state that receive one or 107
both of the following reductions in taxes: 108

(1) The reduction authorized under division (B) of section 109

<u>323.152 of the Revised Code;</u>	110
<u>(2) The reductions authorized under division (A) of</u>	111
<u>section 323.152 and section 4503.065 of the Revised Code.</u>	112
<u>(B) Each county auditor shall have access to the property</u>	113
<u>tax relief screening system authorized under this section. If a</u>	114
<u>county auditor discovers an error in the system relative to real</u>	115
<u>property or a manufactured or mobile home, the auditor shall</u>	116
<u>notify the department of taxation of the error.</u>	117
<u>(C) If the department of taxation discovers through the</u>	118
<u>property tax relief screening system that real property or a</u>	119
<u>manufactured or mobile home was granted one or more of the</u>	120
<u>reductions described in divisions (A) (1) and (2) of this section</u>	121
<u>for one or more tax years in which the property or home was not</u>	122
<u>eligible for the reduction, the department shall notify the</u>	123
<u>county auditor of the county in which the property or</u>	124
<u>manufactured or mobile home is located.</u>	125
Section 2. That existing section 5703.21 of the Revised	126
Code is hereby repealed.	127
Section 3. All items in this act are hereby appropriated	128
as designated out of any moneys in the state treasury to the	129
credit of the designated fund. For all operating appropriations	130
made in this act, those in the first column are for fiscal year	131
2026 and those in the second column are for fiscal year 2027.	132
The operating appropriations made in this act are in addition to	133
any other operating appropriations made for these fiscal years.	134
Section 4.	135
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A	OBM OFFICE OF BUDGET AND MANAGEMENT		
B	General Revenue Fund		
C	GRF 042427 GRF Tax Relief	\$7,500,000	\$7,500,000
	Verification		
D	TOTAL General Revenue Fund	\$7,500,000	\$7,500,000

GRF TAX RELIEF VERIFICATION	137
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The foregoing appropriation item 042427, GRF Tax Relief	138
Verification, shall be used to establish and implement a	139
property tax relief screening system according to section	140
5703.83 of the Revised Code.	141

Section 5. Within the limits set forth in this act, the	142
Director of Budget and Management shall establish accounts	143
indicating the source and amount of funds for each appropriation	144
made in this act, and shall determine the manner in which	145
appropriation accounts shall be maintained. Expenditures from	146
operating appropriations contained in this act shall be	147
accounted for as though made in, and are subject to all	148
applicable provisions of, H.B. 96 of the 136th General Assembly.	149