

As Introduced

134th General Assembly

Regular Session

2021-2022

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, two of whom shall be 15
appointed by the President of the Senate and one of whom shall 16
be appointed by the Minority Leader of the Senate; 17

(B) Three members of the House of Representatives, two of 18

whom shall be appointed by the Speaker of the House of 19
Representatives and one of whom shall be appointed by the 20
Minority Leader of the House of Representatives; 21

(C) Two members of the public, one of whom shall represent 22
a labor organization, appointed by the President of the Senate, 23
and one of whom shall represent a contractors association, 24
appointed by the Speaker of the House of Representatives. 25

The appointments shall be made within thirty days after 26
the effective date of this section. An appointed member shall 27
serve until the member resigns or is removed by the member's 28
appointing authority. 29

Vacancies shall be filled in the same manner as original 30
appointments. A vacancy on the Commission does not impair the 31
right of the other members to exercise all the functions of the 32
Commission. The presence of a majority of the members of the 33
Commission constitutes a quorum for the conduct of business of 34
the Commission. 35

Members of the Commission shall not be compensated or 36
reimbursed for members' expenses. The Department of Taxation 37
shall assist the Commission upon request. 38

On or before the first day of the thirteenth month after 39
the effective date of this section, the Commission shall issue a 40
report of its findings and recommendations. The Commission shall 41
provide copies of the report to the Governor, the President and 42
Minority Leader of the Senate, and the Speaker and Minority 43
Leader of the House of Representatives. After issuing this 44
report, the Committee ceases to exist. 45