

**As Reported by the Senate Ways and Means Committee**

**132nd General Assembly**

**Regular Session**

**2017-2018**

**Sub. S. B. No. 252**

**Senator Peterson**

**Cosponsor: Senator Eklund**

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**A BILL**

To amend sections 5715.49 and 5715.50 and to enact 1  
sections 3.111 and 5739.081 of the Revised Code 2  
to authorize local elected officers that have 3  
levied a hotel lodging excise tax, or a designee 4  
of such officers, to simultaneously hold the 5  
position of officer or member of the board of 6  
trustees of a convention and visitors' bureau 7  
without constituting incompatible offices and to 8  
require that, upon request, county auditors, 9  
municipal fiscal officers, and their employees 10  
must share lodging tax return information with 11  
the directors of convention and visitors' 12  
bureaus operating in their counties. 13

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

**Section 1.** That sections 5715.49 and 5715.50 be amended 14  
and sections 3.111 and 5739.081 of the Revised Code be enacted 15  
to read as follows: 16

**Sec. 3.111.** An elected officer of a county, township, or 17  
municipal corporation that has levied an excise lodging tax 18

under section 5739.08 or 5739.09 of the Revised Code, or a 19  
designee appointed by such elected officer, may simultaneously 20  
serve in the elected or appointed position and as a member or 21  
officer of the board of trustees of a convention and visitors' 22  
bureau organized under Chapter 1702. of the Revised Code. The 23  
simultaneous holding of the two positions shall not constitute 24  
the holding of incompatible offices or employment, 25  
notwithstanding Ohio common law or any contrary provision of the 26  
Revised Code. 27

Nothing in this section prevents a municipal corporation 28  
or chartered county from adopting a more restrictive policy 29  
regarding the simultaneous holding of the positions described in 30  
this section. 31

**Sec. 5715.49.** (A) Except as provided in division (B) or 32  
(C) of this section, no former or present county auditor or 33  
member of a county board of revision shall divulge, except in 34  
the performance of official duties or upon the order of the 35  
department of taxation, or when called upon to testify in any 36  
court or proceeding, any information acquired in the exercise of 37  
the powers vested by the laws relating to taxation, or while 38  
claiming to exercise any such powers, as to the transactions, 39  
property, or business of any person, company, firm, corporation, 40  
association, or partnership. Whoever violates this section shall 41  
thereafter be disqualified from acting in any official capacity 42  
in connection with the assessment or collection of taxes or 43  
recoupment charges. 44

(B) Division (A) of this section does not prohibit a 45  
county auditor from divulging the name and business address of a 46  
vendor, a vendor's license number, or information regarding the 47  
active or inactive status of a vendor's license issued by the 48

county auditor pursuant to section 5739.17 of the Revised Code. 49

(C) Division (A) of this section does not prohibit a 50  
county auditor from divulging to the executive director of a 51  
convention and visitors' bureau operating in the county the tax 52  
return information of a hotel subject to a lodging tax levied by 53  
the county pursuant to section 5739.09 of the Revised Code. 54

**Sec. 5715.50.** (A) Except as provided in division (B) of 55  
this section, no former or present expert, clerk, or employee of 56  
a county auditor, county board of revision, or the tax 57  
commissioner, and no former or present deputy, assistant, or 58  
agent of the tax commissioner shall divulge, except in the 59  
performance of official duties or in any report to the county 60  
auditor, the county board of revision, or the tax commissioner, 61  
or when called upon to testify in any court or proceeding, any 62  
information acquired in the exercise of the powers vested 63  
therein by any law, or while claiming to exercise such powers, 64  
as to the transactions, property, or business of any person, 65  
company, firm, corporation, association, or partnership. Whoever 66  
violates this section shall thereafter be disqualified from 67  
acting in any official capacity in connection with the 68  
assessment or collection of taxes or recoupment charges. 69

(B) Division (A) of this section does not prohibit the 70  
divulgence of: 71

(1) The name and address of the statutory agent in this 72  
state and the names of officers and directors of any 73  
corporation; 74

(2) The name and business address of a vendor, vendor's 75  
license number, or information regarding the active or inactive 76  
status of a vendor's license issued by the county auditor 77

pursuant to section 5739.17 of the Revised Code. 78

(3) The tax return information of a hotel subject to a 79  
lodging tax levied by the county pursuant to section 5739.09 of 80  
the Revised Code when that information is provided to the 81  
executive director of a convention and visitors' bureau 82  
operating in the county. 83

**Sec. 5739.081.** A county auditor, the fiscal officer of a 84  
municipal corporation, or an employee of either shall, upon 85  
request, provide to the executive director of a convention and 86  
visitors' bureau operating in the county the tax return 87  
information of a hotel subject to a lodging tax levied by the 88  
county or municipal corporation pursuant to section 5739.08 or 89  
5739.09 of the Revised Code. 90

**Section 2.** That existing sections 5715.49 and 5715.50 of 91  
the Revised Code are hereby repealed. 92