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

Section 1. There is hereby created the Tax Fraud Study Commission. The Commission shall study state income tax fraud and propose recommendations for prevention thereof. The Commission may study all types of income tax fraud but shall focus on fraud by taxpayers operating a trade or business and on the classification of workers as employees or independent contractors. The Commission is a public body for the purpose of section 121.22 of the Revised Code, and records of the Commission are public records for the purpose of section 149.43 of the Revised Code.

The Commission shall be composed of the following members:

(A) Three members of the Senate, two of whom shall be appointed by the President of the Senate and one of whom shall be appointed by the Minority Leader of the Senate;

(B) Three members of the House of Representatives, two of
whom shall be appointed by the Speaker of the House of Representatives and one of whom shall be appointed by the Minority Leader of the House of Representatives;

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

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

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

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

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