

As Passed by the Senate

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Sub. S. B. No. 302

Senators Hackett, Reineke

**Cosponsors: Senators Cirino, Lang, Schaffer, Wilson, Antonio, Blessing, Brenner,
Dolan, Gavarone, Hottinger, Johnson, Kunze, Manning, McColley, Peterson,
Roegner, Romanchuk, Schuring, Thomas**

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

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

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

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

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

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

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

Sec. 4141.163. (A) For any federal program administered by

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 467
eight calendar weeks beginning with the Sunday of the week 468
during which an application for benefit rights was filed ~~or~~ 469
~~within the benefit year~~ that a determination made by the 470
director was erroneous due to an error in an employer's report 471
or any typographical or clerical error in the director's 472
determination, or as shown by correct remuneration information 473
received by the director, the director shall issue a corrected 474
determination to all interested parties. The corrected 475
determination shall take precedence over and void the prior 476
determination of the director. The director shall not issue a 477
corrected determination when the commission or a court has 478
jurisdiction with respect to that determination. 479

(H) EFFECT OF COMMISSION DECISIONS 480

In making determinations, the director shall follow 481
decisions of the unemployment compensation review commission 482
which have become final with respect to claimants similarly 483
situated. 484

(I) PROMPT PAYMENTS 485

If benefits are allowed by the director, a hearing 486
officer, the commission, or a court, the director shall pay 487
benefits promptly, notwithstanding any further appeal, provided 488
that if benefits are denied on appeal, of which the parties have 489
notice and an opportunity to be heard, the director shall 490
withhold payment of benefits pending a decision on any further 491
appeal. 492

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

<u>recipients of benefits under this chapter at all call centers</u>	819
<u>operated by the director;</u>	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
Sec. 4507.53. 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

(D) The department of job and family services for the 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	984 985 986 987 988 989 990 991 992 993 994

development by the department of taxation under division (C) (16) 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 Assembly) is hereby repealed. 1173
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