



www.lsc.ohio.gov

# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

H.B. 711  
134<sup>th</sup> General Assembly

## Bill Analysis

**Version:** As Introduced

**Primary Sponsor:** Rep. Sobecki

Zachary P. Bowerman, Attorney

### SUMMARY

- Requires the Tax Commissioner, upon request, to provide a report of an employee's compensation and withheld income taxes for a year.

### DETAILED ANALYSIS

#### Employee withholding records

Under continuing law, an employer must file a return in January with the Tax Commissioner listing each employee for whom the employer withheld state or school district income taxes in the preceding year, along with the employee's Social Security number, compensation paid, and amount of taxes withheld.<sup>1</sup>

The bill allows an individual to request from the Commissioner a report of the individual's own withholding information as it appears on these reports for a particular year. The Commissioner must develop request forms, which must require the requestor's Social Security number and the years for which the requestor is seeking that information. The Commissioner has 15 days after receiving an application to provide such information, as available, to the requestor.<sup>2</sup>

Under current law, this information is confidential and generally may not be divulged by the Department of Taxation.<sup>3</sup>

<sup>1</sup> R.C. 5747.07(E)(2) and (F).

<sup>2</sup> R.C. 5747.07(K).

<sup>3</sup> R.C. 5703.21, not in the bill.

---

## HISTORY

Action	Date
Introduced	08-03-22

---