

AN ACT

To amend sections 4511.01, 4513.03, 4513.27, 4519.40, 5733.98, and 5747.98 and to enact sections 4513.111, 5733.44, and 5747.38 of the Revised Code to require, effective one year after the effective date of this act, all multi-wheel agricultural tractors operated or traveling on a street or highway at night and certain other times to be equipped with specified lamps and reflectors that indicate the extreme left and right projections of the tractors, to grant tax credits to farms and farmers up to \$1,000 for the cost of equipping existing multi-wheel agricultural tractors with the required lights and reflectors, and to require vehicles operated on the public streets from sunset to sunrise to display lighted lights and illuminating devices, rather than from one-half hour after sunset to one-half hour before sunrise as specified in current law.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 4511.01, 4513.03, 4513.27, 4519.40, 5733.98, and 5747.98 be amended and sections 4513.111, 5733.44, and 5747.38 of the Revised Code be enacted to read as follows:

Sec. 4511.01. As used in this chapter and in Chapter 4513. of the Revised Code:

(A) "Vehicle" means every device, including a motorized bicycle, in, upon, or by which any person or property may be transported or drawn upon a highway, except motorized wheelchairs, devices moved by power collected from overhead electric trolley wires, or used exclusively upon stationary rails or tracks, and devices other than bicycles moved by human power.

(B) "Motor vehicle" means every vehicle propelled or drawn by power other than muscular power or power collected from overhead electric trolley

wires, except motorized bicycles, road rollers, traction engines, power shovels, power cranes, and other equipment used in construction work and not designed for or employed in general highway transportation, hole-digging machinery, well-drilling machinery, ditch-digging machinery, farm machinery, trailers used to transport agricultural produce or agricultural production materials between a local place of storage or supply and the farm when drawn or towed on a street or highway at a speed of twenty-five miles per hour or less, threshing machinery, hay-baling machinery, agricultural tractors and machinery used in the production of horticultural, floricultural, agricultural, and vegetable products, and trailers designed and used exclusively to transport a boat between a place of storage and a marina, or in and around a marina, when drawn or towed on a street or highway for a distance of no more than ten miles and at a speed of twenty-five miles per hour or less.

(C) "Motorcycle" means every motor vehicle, other than a tractor, having a saddle for the use of the operator and designed to travel on not more than three wheels in contact with the ground, including, but not limited to, motor vehicles known as "motor-driven cycle," "motor scooter," or "motorcycle" without regard to weight or brake horsepower.

(D) "Emergency vehicle" means emergency vehicles of municipal, township, or county departments or public utility corporations when identified as such as required by law, the director of public safety, or local authorities, and motor vehicles when commandeered by a police officer.

(E) "Public safety vehicle" means any of the following:

(1) Ambulances, including private ambulance companies under contract to a municipal corporation, township, or county, and private ambulances and nontransport vehicles bearing license plates issued under section 4503.49 of the Revised Code;

(2) Motor vehicles used by public law enforcement officers or other persons sworn to enforce the criminal and traffic laws of the state;

(3) Any motor vehicle when properly identified as required by the director of public safety, when used in response to fire emergency calls or to provide emergency medical service to ill or injured persons, and when operated by a duly qualified person who is a member of a volunteer rescue service or a volunteer fire department, and who is on duty pursuant to the rules or directives of that service. The state fire marshal shall be designated by the director of public safety as the certifying agency for all public safety vehicles described in division (E)(3) of this section.

(4) Vehicles used by fire departments, including motor vehicles when used by volunteer fire fighters responding to emergency calls in the fire

department service when identified as required by the director of public safety.

Any vehicle used to transport or provide emergency medical service to an ill or injured person, when certified as a public safety vehicle, shall be considered a public safety vehicle when transporting an ill or injured person to a hospital regardless of whether such vehicle has already passed a hospital.

(5) Vehicles used by the commercial motor vehicle safety enforcement unit for the enforcement of orders and rules of the public utilities commission as specified in section 5503.34 of the Revised Code.

(F) "School bus" means every bus designed for carrying more than nine passengers ~~which that~~ is owned by a public, private, or governmental agency or institution of learning and operated for the transportation of children to or from a school session or a school function, or owned by a private person and operated for compensation for the transportation of children to or from a school session or a school function, provided "school bus" does not include a bus operated by a municipally owned transportation system, a mass transit company operating exclusively within the territorial limits of a municipal corporation, or within such limits and the territorial limits of municipal corporations immediately contiguous to such municipal corporation, nor a common passenger carrier certified by the public utilities commission unless such bus is devoted exclusively to the transportation of children to and from a school session or a school function, and "school bus" does not include a van or bus used by a licensed child day-care center or type A family day-care home to transport children from the child day-care center or type A family day-care home to a school if the van or bus does not have more than fifteen children in the van or bus at any time.

(G) "Bicycle" means every device, other than a tricycle designed solely for use as a play vehicle by a child, propelled solely by human power upon which any person may ride having either two tandem wheels, or one wheel in the front and two wheels in the rear, any of which is more than fourteen inches in diameter.

(H) "Motorized bicycle" means any vehicle having either two tandem wheels or one wheel in the front and two wheels in the rear, that is capable of being pedaled and is equipped with a helper motor of not more than fifty cubic centimeters piston displacement ~~which that~~ produces no more than one brake horsepower and is capable of propelling the vehicle at a speed of no greater than twenty miles per hour on a level surface.

(I) "Commercial tractor" means every motor vehicle having motive power designed or used for drawing other vehicles and not so constructed as

to carry any load thereon, or designed or used for drawing other vehicles while carrying a portion of such other vehicles, or load thereon, or both.

(J) "Agricultural tractor" means every self-propelling vehicle designed or used for drawing other vehicles or wheeled machinery but having no provision for carrying loads independently of such other vehicles, and used principally for agricultural purposes.

(K) "Truck" means every motor vehicle, except trailers and semitrailers, designed and used to carry property.

(L) "Bus" means every motor vehicle designed for carrying more than nine passengers and used for the transportation of persons other than in a ridesharing arrangement, and every motor vehicle, automobile for hire, or funeral car, other than a taxicab or motor vehicle used in a ridesharing arrangement, designed and used for the transportation of persons for compensation.

(M) "Trailer" means every vehicle designed or used for carrying persons or property wholly on its own structure and for being drawn by a motor vehicle, including any such vehicle when formed by or operated as a combination of a "semitrailer" and a vehicle of the dolly type, such as that commonly known as a "trailer dolly," a vehicle used to transport agricultural produce or agricultural production materials between a local place of storage or supply and the farm when drawn or towed on a street or highway at a speed greater than twenty-five miles per hour, and a vehicle designed and used exclusively to transport a boat between a place of storage and a marina, or in and around a marina, when drawn or towed on a street or highway for a distance of more than ten miles or at a speed of more than twenty-five miles per hour.

(N) "Semitrailer" means every vehicle designed or used for carrying persons or property with another and separate motor vehicle so that in operation a part of its own weight or that of its load, or both, rests upon and is carried by another vehicle.

(O) "Pole trailer" means every trailer or semitrailer attached to the towing vehicle by means of a reach, pole, or by being boomed or otherwise secured to the towing vehicle, and ordinarily used for transporting long or irregular shaped loads such as poles, pipes, or structural members capable, generally, of sustaining themselves as beams between the supporting connections.

(P) "Railroad" means a carrier of persons or property operating upon rails placed principally on a private right-of-way.

(Q) "Railroad train" means a steam engine or an electric or other motor, with or without cars coupled thereto, operated by a railroad.

(R) "Streetcar" means a car, other than a railroad train, for transporting persons or property, operated upon rails principally within a street or highway.

(S) "Trackless trolley" means every car that collects its power from overhead electric trolley wires and that is not operated upon rails or tracks.

(T) "Explosives" means any chemical compound or mechanical mixture that is intended for the purpose of producing an explosion that contains any oxidizing and combustible units or other ingredients in such proportions, quantities, or packing that an ignition by fire, by friction, by concussion, by percussion, or by a detonator of any part of the compound or mixture may cause such a sudden generation of highly heated gases that the resultant gaseous pressures are capable of producing destructive effects on contiguous objects, or of destroying life or limb. Manufactured articles shall not be held to be explosives when the individual units contain explosives in such limited quantities, of such nature, or in such packing, that it is impossible to procure a simultaneous or a destructive explosion of such units, to the injury of life, limb, or property by fire, by friction, by concussion, by percussion, or by a detonator, such as fixed ammunition for small arms, firecrackers, or safety fuse matches.

(U) "Flammable liquid" means any liquid ~~which~~ that has a flash point of seventy degrees Fahrenheit, or less, as determined by a tagliabue or equivalent closed cup test device.

(V) "Gross weight" means the weight of a vehicle plus the weight of any load thereon.

(W) "Person" means every natural person, firm, co-partnership, association, or corporation.

(X) "Pedestrian" means any natural person afoot.

(Y) "Driver or operator" means every person who drives or is in actual physical control of a vehicle, trackless trolley, or streetcar.

(Z) "Police officer" means every officer authorized to direct or regulate traffic, or to make arrests for violations of traffic regulations.

(AA) "Local authorities" means every county, municipal, and other local board or body having authority to adopt police regulations under the constitution and laws of this state.

(BB) "Street" or "highway" means the entire width between the boundary lines of every way open to the use of the public as a thoroughfare for purposes of vehicular travel.

(CC) "Controlled-access highway" means every street or highway in respect to which owners or occupants of abutting lands and other persons have no legal right of access to or from the same except at such points only

and in such manner as may be determined by the public authority having jurisdiction over such street or highway.

(DD) "Private road or driveway" means every way or place in private ownership used for vehicular travel by the owner and those having express or implied permission from the owner but not by other persons.

(EE) "Roadway" means that portion of a highway improved, designed, or ordinarily used for vehicular travel, except the berm or shoulder. If a highway includes two or more separate roadways the term "roadway" means any such roadway separately but not all such roadways collectively.

(FF) "Sidewalk" means that portion of a street between the curb lines, or the lateral lines of a roadway, and the adjacent property lines, intended for the use of pedestrians.

(GG) "Laned highway" means a highway the roadway of which is divided into two or more clearly marked lanes for vehicular traffic.

(HH) "Through highway" means every street or highway as provided in section 4511.65 of the Revised Code.

(II) "State highway" means a highway under the jurisdiction of the department of transportation, outside the limits of municipal corporations, provided that the authority conferred upon the director of transportation in section 5511.01 of the Revised Code to erect state highway route markers and signs directing traffic shall not be modified by sections 4511.01 to 4511.79 and 4511.99 of the Revised Code.

(JJ) "State route" means every highway ~~which~~ that is designated with an official state route number and so marked.

(KK) "Intersection" means:

(1) The area embraced within the prolongation or connection of the lateral curb lines, or, if none, then the lateral boundary lines of the roadways of two highways which join one another at, or approximately at, right angles, or the area within which vehicles traveling upon different highways joining at any other angle may come in conflict.

(2) Where a highway includes two roadways thirty feet or more apart, then every crossing of each roadway of such divided highway by an intersecting highway shall be regarded as a separate intersection. If an intersecting highway also includes two roadways thirty feet or more apart, then every crossing of two roadways of such highways shall be regarded as a separate intersection.

(3) The junction of an alley with a street or highway, or with another alley, shall not constitute an intersection.

(LL) "Crosswalk" means:

(1) That part of a roadway at intersections ordinarily included within the

real or projected prolongation of property lines and curb lines or, in the absence of curbs, the edges of the traversable roadway;

(2) Any portion of a roadway at an intersection or elsewhere, distinctly indicated for pedestrian crossing by lines or other markings on the surface;

(3) Notwithstanding divisions (LL)(1) and (2) of this section, there shall not be a crosswalk where local authorities have placed signs indicating no crossing.

(MM) "Safety zone" means the area or space officially set apart within a roadway for the exclusive use of pedestrians and protected or marked or indicated by adequate signs as to be plainly visible at all times.

(NN) "Business district" means the territory fronting upon a street or highway, including the street or highway, between successive intersections within municipal corporations where fifty per cent or more of the frontage between such successive intersections is occupied by buildings in use for business, or within or outside municipal corporations where fifty per cent or more of the frontage for a distance of three hundred feet or more is occupied by buildings in use for business, and the character of such territory is indicated by official traffic control devices.

(OO) "Residence district" means the territory, not comprising a business district, fronting on a street or highway, including the street or highway, where, for a distance of three hundred feet or more, the frontage is improved with residences or residences and buildings in use for business.

(PP) "Urban district" means the territory contiguous to and including any street or highway which is built up with structures devoted to business, industry, or dwelling houses situated at intervals of less than one hundred feet for a distance of a quarter of a mile or more, and the character of such territory is indicated by official traffic control devices.

(QQ) "Traffic control devices" means all flaggers, signs, signals, markings, and devices placed or erected by authority of a public body or official having jurisdiction, for the purpose of regulating, warning, or guiding traffic, including signs denoting names of streets and highways.

(RR) "Traffic control signal" means any device, whether manually, electrically, or mechanically operated, by which traffic is alternately directed to stop, to proceed, to change direction, or not to change direction.

(SS) "Railroad sign or signal" means any sign, signal, or device erected by authority of a public body or official or by a railroad and intended to give notice of the presence of railroad tracks or the approach of a railroad train.

(TT) "Traffic" means pedestrians, ridden or herded animals, vehicles, streetcars, trackless trolleys, and other devices, either singly or together, while using any highway for purposes of travel.

(UU) "Right-of-way" means either of the following, as the context requires:

(1) The right of a vehicle, streetcar, trackless trolley, or pedestrian to proceed uninterruptedly in a lawful manner in the direction in which it or the individual is moving in preference to another vehicle, streetcar, trackless trolley, or pedestrian approaching from a different direction into its or the individual's path;

(2) A general term denoting land, property, or the interest therein, usually in the configuration of a strip, acquired for or devoted to transportation purposes. When used in this context, right-of-way includes the roadway, shoulders or berm, ditch, and slopes extending to the right-of-way limits under the control of the state or local authority.

(VV) "Rural mail delivery vehicle" means every vehicle used to deliver United States mail on a rural mail delivery route.

(WW) "Funeral escort vehicle" means any motor vehicle, including a funeral hearse, while used to facilitate the movement of a funeral procession.

(XX) "Alley" means a street or highway intended to provide access to the rear or side of lots or buildings in urban districts and not intended for the purpose of through vehicular traffic, and includes any street or highway that has been declared an "alley" by the legislative authority of the municipal corporation in which such street or highway is located.

(YY) "Freeway" means a divided multi-lane highway for through traffic with all crossroads separated in grade and with full control of access.

(ZZ) "Expressway" means a divided arterial highway for through traffic with full or partial control of access with an excess of fifty per cent of all crossroads separated in grade.

(AAA) "Thruway" means a through highway whose entire roadway is reserved for through traffic and on which roadway parking is prohibited.

(BBB) "Stop intersection" means any intersection at one or more entrances of which stop signs are erected.

(CCC) "Arterial street" means any United States or state numbered route, controlled access highway, or other major radial or circumferential street or highway designated by local authorities within their respective jurisdictions as part of a major arterial system of streets or highways.

(DDD) "Ridesharing arrangement" means the transportation of persons in a motor vehicle where such transportation is incidental to another purpose of a volunteer driver and includes ridesharing arrangements known as carpools, vanpools, and buspools.

(EEE) "Motorized wheelchair" means any self-propelled vehicle

designed for, and used by, a handicapped person and that is incapable of a speed in excess of eight miles per hour.

(FFF) "Child day-care center" and "type A family day-care home" have the same meanings as in section 5104.01 of the Revised Code.

(GGG) "Multi-wheel agricultural tractor" means a type of agricultural tractor that has two or more wheels or tires on each side of one axle at the rear of the tractor, is designed or used for drawing other vehicles or wheeled machinery, has no provision for carrying loads independently of the drawn vehicles or machinery, and is used principally for agricultural purposes.

Sec. 4513.03. Every vehicle upon a street or highway within this state during the time from ~~one-half hour after sunset~~ to ~~one-half hour before sunrise~~, and at any other time when there are unfavorable atmospheric conditions or when there is not sufficient natural light to render discernible persons, vehicles, and substantial objects on the highway at a distance of one thousand feet ahead, shall display lighted lights and illuminating devices as required by sections 4513.04 to 4513.37 of the Revised Code, for different classes of vehicles; except that every motorized bicycle shall display at such times lighted lights meeting the rules adopted by the director of public safety under section 4511.521 of the Revised Code. No motor vehicle, during such times, shall be operated upon a street or highway within this state using only parking lights as illumination.

Whenever in such sections a requirement is declared as to the distance from which certain lamps and devices shall render objects visible, or within which such lamps or devices shall be visible, such distance shall be measured upon a straight level unlighted highway under normal atmospheric conditions unless a different condition is expressly stated.

Whenever in such sections a requirement is declared as to the mounted height of lights or devices, it shall mean from the center of such light or device to the level ground upon which the vehicle stands.

Sec. 4513.111. (A)(1) Every multi-wheel agricultural tractor whose model year was 2001 or earlier, when being operated or traveling on a street or highway at the times specified in section 4513.03 of the Revised Code, at a minimum shall be equipped with and display reflectors and illuminated amber lamps so that the extreme left and right projections of the tractor are indicated by flashing lamps displaying amber light, visible to the front and the rear, by amber reflectors, all visible to the front, and by red reflectors, all visible to the rear.

(2) The lamps displaying amber light need not flash simultaneously and need not flash in conjunction with any directional signals of the tractor.

(3) The lamps and reflectors required by division (A)(1) of this section

and their placement shall meet standards and specifications contained in rules adopted by the director of public safety in accordance with Chapter 119. of the Revised Code. The rules governing the amber lamps, amber reflectors, and red reflectors and their placement shall correlate with and, as far as possible, conform with paragraphs 4.1.4.1, 4.1.7.1, and 4.1.7.2 respectively of the American society of agricultural engineers standard ANSI/SAE S279.10 OCT98, lighting and marking of agricultural equipment on highways.

(B) Every unit of farm machinery whose model year was 2002 or later, when being operated or traveling on a street or highway at the times specified in section 4513.03 of the Revised Code, shall be equipped with and display markings and illuminated lamps that meet or exceed the lighting, illumination, and marking standards and specifications that are applicable to that type of farm machinery for the unit's model year specified in the American society of agricultural engineers standard ANSI/SAE S279.10 OCT98, lighting and marking of agricultural equipment on highways.

(C) The lights and reflectors required by division (A) of this section are in addition to the slow-moving vehicle emblem and lights required or permitted by section 4513.11 or 4513.17 of the Revised Code to be displayed on farm machinery being operated or traveling on a street or highway.

(D) No person shall operate any unit of farm machinery on a street or highway or cause any unit of farm machinery to travel on a street or highway in violation of division (A) or (B) of this section.

Sec. 4513.27. (A) No person shall operate any motor truck, trackless trolley, bus, or commercial tractor upon any highway outside the corporate limits of municipalities at any time from ~~a half hour after~~ sunset to ~~a half hour before~~ sunrise unless there is carried in such vehicle and trackless trolley, except as provided in division (B) of this section, the following equipment which shall be of the types approved by the director of transportation:

(1) At least three flares or three red reflectors or three red electric lanterns, each of which is capable of being seen and distinguished at a distance of five hundred feet under normal atmospheric conditions at night time;

(2) At least three red-burning fusees, unless red reflectors or red electric lanterns are carried;

(3) At least two red cloth flags, not less than twelve inches square, with standards to support them;

(4) The type of red reflectors shall comply with such standards and specifications in effect on September 16, 1963 or later established by the interstate commerce commission and must be certified as meeting such standards by underwriter's laboratories.

(B) No person shall operate at the time and under the conditions stated in this section any motor vehicle used in transporting flammable liquids in bulk, or in transporting compressed flammable gases, unless there is carried in such vehicle three red electric lanterns or three red reflectors meeting the requirements stated in division (A) of this section. There shall not be carried in any such vehicle any flare, fusee, or signal produced by a flame.

(C) This section does not apply to any person who operates any motor vehicle in a work area designated by protection equipment devices that are displayed and used in accordance with the manual adopted by the department of transportation under section 4511.09 of the Revised Code.

Sec. 4519.40. The applicable provisions of Chapters 4511. and 4549. of the Revised Code shall be applied to the operation of snowmobiles, off-highway motorcycles, and all-purpose vehicles, except that no snowmobile, off-highway motorcycle, or all-purpose vehicle shall be operated as follows:

(A) On any limited access highway or freeway or the right-of-way thereof, except for emergency travel only during such time and in such manner as the director of public safety shall designate;

(B) On any private property, or in any nursery or planting area, without the permission of the owner or other person having the right to possession of the property;

(C) On any land or waters controlled by the state, except at those locations where a sign has been posted permitting such operation;

(D) On the tracks or right-of-way of any operating railroad;

(E) While transporting any firearm, bow, or other implement for hunting, that is not unloaded and securely encased;

(F) For the purpose of chasing, pursuing, capturing, or killing any animal or wildfowl;

(G) During the time from ~~one-half hour after~~ sunset to ~~one-half hour before~~ sunrise, unless displaying lighted lights as required by section 4519.20 of the Revised Code.

Sec. 5733.44. There is hereby allowed a nonrefundable credit against the tax imposed by section 5733.06 of the Revised Code for a farm that purchases lights and reflectors for installation on agricultural tractors to comply with the lighting and reflector requirements contained in section 4513.111 of the Revised Code. The credit shall equal the lesser of one

thousand dollars or fifty per cent of the sum of the expenditures for the lights and reflectors that are made by the taxpayer during the period beginning on the effective date of this section and ending on the date that is one year after the effective date of this section, and shall be claimed for the taxable year during which the expenditures are made. The credit shall be claimed in the order prescribed by section 5733.98 of the Revised Code. The credit shall not exceed the amount of tax otherwise due under section 5733.06 of the Revised Code after deducting any other credits that precede the credit claimed under this section in that order.

If the taxpayer is a direct or indirect investor in a pass-through entity that has purchased lights and reflectors to comply with section 4513.111 of the Revised Code, the investor may claim the investor's proportionate or distributive share of the credit allowed under this section.

Sec. 5733.98. (A) To provide a uniform procedure for calculating the amount of tax imposed by section 5733.06 of the Revised Code that is due under this chapter, a taxpayer shall claim any credits to which it is entitled in the following order, except as otherwise provided in section 5733.058 of the Revised Code:

(1) The credit for taxes paid by a qualifying pass-through entity allowed under section 5733.0611 of the Revised Code;

(2) The credit for qualifying affiliated groups under section 5733.068 of the Revised Code;

(3) The subsidiary corporation credit under section 5733.067 of the Revised Code;

(4) The savings and loan assessment credit under section 5733.063 of the Revised Code;

(5) The credit for recycling and litter prevention donations under section 5733.064 of the Revised Code;

(6) The credit for employers that enter into agreements with child day-care centers under section 5733.36 of the Revised Code;

(7) The credit for employers that reimburse employee child day-care expenses under section 5733.38 of the Revised Code;

(8) The credit for maintaining railroad active grade crossing warning devices under section 5733.43 of the Revised Code;

(9) The credit for purchases of lights and reflectors under section 5733.44 of the Revised Code;

(10) The credit for manufacturing investments under section 5733.061 of the Revised Code;

~~(10)~~(11) The credit for purchases of new manufacturing machinery and equipment under section 5733.31 or section 5733.311 of the Revised Code;

~~(11)~~(12) The second credit for purchases of new manufacturing machinery and equipment under section 5733.33 of the Revised Code;

~~(12)~~(13) The job training credit under section 5733.42 of the Revised Code;

~~(13)~~(14) The credit for qualified research expenses under section 5733.351 of the Revised Code;

~~(14)~~(15) The enterprise zone credit under section 5709.66 of the Revised Code;

~~(15)~~(16) The credit for the eligible costs associated with a voluntary action under section 5733.34 of the Revised Code;

~~(16)~~(17) The credit for employers that establish on-site child day-care under section 5733.37 of the Revised Code;

~~(17)~~(18) The credit for purchases of qualifying grape production property under section 5733.32 of the Revised Code;

~~(18)~~(19) The export sales credit under section 5733.069 of the Revised Code;

~~(19)~~(20) The credit for research and development and technology transfer investors under section 5733.35 of the Revised Code;

~~(20)~~(21) The enterprise zone credits under section 5709.65 of the Revised Code;

~~(21)~~(22) The credit for using Ohio coal under section 5733.39 of the Revised Code;

~~(19)~~(23) The refundable jobs creation credit under section 5733.0610 of the Revised Code.

(B) For any credit except the refundable jobs creation credit, the amount of the credit for a tax year shall not exceed the tax due after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit.

Sec. 5747.38. There is hereby allowed a nonrefundable credit against the tax imposed by section 5747.02 of the Revised Code for a taxpayer that purchases lights and reflectors for installation on agricultural tractors to comply with the lighting and reflector requirements contained in section 4513.111 of the Revised Code. The credit shall equal the lesser of one thousand dollars or fifty per cent of the sum of the expenditures for the lights and reflectors that are made by the taxpayer during the period beginning on the effective date of this section and ending on the date that is one year after the effective date of this section, and shall be claimed for the taxable year during which the expenditures are made. The credit shall be claimed in the order prescribed by section 5747.98 of the Revised Code. The

credit shall not exceed the amount of tax otherwise due under section 5747.02 of the Revised Code after deducting any other credits that precede the credit claimed under this section in that order.

If the taxpayer is a direct or indirect investor in a pass-through entity that has purchased lights and reflectors to comply with section 4513.111 of the Revised Code, the investor may claim the investor's proportionate or distributive share of the credit allowed under this section.

Sec. 5747.98. (A) To provide a uniform procedure for calculating the amount of tax due under section 5747.02 of the Revised Code, a taxpayer shall claim any credits to which the taxpayer is entitled in the following order:

- (1) The retirement income credit under division (B) of section 5747.055 of the Revised Code;
- (2) The senior citizen credit under division (C) of section 5747.05 of the Revised Code;
- (3) The lump sum distribution credit under division (D) of section 5747.05 of the Revised Code;
- (4) The dependent care credit under section 5747.054 of the Revised Code;
- (5) The lump sum retirement income credit under division (C) of section 5747.055 of the Revised Code;
- (6) The lump sum retirement income credit under division (D) of section 5747.055 of the Revised Code;
- (7) The lump sum retirement income credit under division (E) of section 5747.055 of the Revised Code;
- (8) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;
- (9) The campaign contribution credit under section 5747.29 of the Revised Code;
- (10) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;
- (11) The joint filing credit under division (G) of section 5747.05 of the Revised Code;
- (12) The nonresident credit under division (A) of section 5747.05 of the Revised Code;
- (13) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;
- (14) The credit for employers that enter into agreements with child day-care centers under section 5747.34 of the Revised Code;
- (15) The credit for employers that reimburse employee child day-care

expenses under section 5747.36 of the Revised Code;

(16) The credit for adoption of a minor child under section 5747.37 of the Revised Code;

(17) The credit for purchases of lights and reflectors under section 5747.38 of the Revised Code;

(18) The credit for manufacturing investments under section 5747.051 of the Revised Code;

~~(18)~~(19) The credit for purchases of new manufacturing machinery and equipment under section 5747.26 or section 5747.261 of the Revised Code;

~~(19)~~(20) The second credit for purchases of new manufacturing machinery and equipment and the credit for using Ohio coal under section 5747.31 of the Revised Code;

~~(20)~~(21) The enterprise zone credit under section 5709.66 of the Revised Code;

~~(21)~~(22) The credit for the eligible costs associated with a voluntary action under section 5747.32 of the Revised Code;

~~(22)~~(23) The credit for employers that establish on-site child day-care centers under section 5747.35 of the Revised Code;

~~(23)~~(24) The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;

~~(24)~~(25) The export sales credit under section 5747.057 of the Revised Code;

~~(25)~~(26) The credit for research and development and technology transfer investors under section 5747.33 of the Revised Code;

~~(26)~~(27) The enterprise zone credits under section 5709.65 of the Revised Code;

~~(27)~~(28) The refundable jobs creation credit under section 5747.058 of the Revised Code;

~~(28)~~(29) The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;

~~(29)~~(30) The refundable credits for taxes paid by a qualifying pass-through entity granted under division (J) of section 5747.08 of the Revised Code.

(B) For any credit, except the refundable credits enumerated in divisions (A)~~(27)~~, (28), ~~and (29)~~, and (30) of this section and the credit granted under division (I) of section 5747.08 of the Revised Code, the amount of the credit for a taxable year shall not exceed the tax due after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit. Nothing in this chapter shall be construed to

allow a taxpayer to claim, directly or indirectly, a credit more than once for a taxable year.

SECTION 2. That existing sections 4511.01, 4513.03, 4513.27, 4519.40, 5733.98, and 5747.98 of the Revised Code are hereby repealed.

SECTION 3. Sections 1 and 2 of this act shall take effect on the earliest date permitted by law. However, the provisions of division (D) of section 4513.111 of the Revised Code, as enacted by this act, first apply one year after the effective date of this act.

SECTION 4. Section 5733.98 of the Revised Code is presented in this act as a composite of the section as amended by both Am. Sub. H.B. 283 and Am. Sub. S.B. 3 of the 123rd General Assembly, with the new language of neither of the acts shown in capital letters. Section 5747.98 of the Revised Code is presented in this act as a composite of the section as amended by both Am. Sub. S.B. 3 and Am. S.B. 4 of the 123rd General Assembly, with the new language of neither of the acts shown in capital letters. This is in recognition of the principle stated in division (B) of section 1.52 of the Revised Code that such amendments are to be harmonized where not substantively irreconcilable and constitutes a legislative finding that such is the resulting version in effect prior to the effective date of this act.

Speaker _____ *of the House of Representatives.*

President _____ *of the Senate.*

Passed _____, 20____

Approved _____, 20____

Governor.

The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

Director, Legislative Service Commission.

Filed in the office of the Secretary of State at Columbus, Ohio, on the ___ day of _____, A. D. 20____.

Secretary of State.

File No. _____ Effective Date _____