

**As Introduced**

**124th General Assembly  
Regular Session  
2001-2002**

**H. B. No. 117**

**REPRESENTATIVES Willamowski, Metelsky, Grendell, Calvert, Callender,  
Seitz, Ogg, Jones, Allen, Redfern, Britton, Jerse, Lendrum, Barrett, Hollister,  
Schaffer**

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**A B I L L**

To amend section 5739.02 of the Revised Code to exempt  
from the sales and use tax items used to assist  
handicapped persons in operating motor vehicles or  
to modify motor vehicles for the transportation of  
devices that aid human perambulation.

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

**Section 1.** That section 5739.02 of the Revised Code be  
amended to read as follows:

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**Sec. 5739.02.** For the purpose of providing revenue with which  
to meet the needs of the state, for the use of the general revenue  
fund of the state, for the purpose of securing a thorough and  
efficient system of common schools throughout the state, for the  
purpose of affording revenues, in addition to those from general  
property taxes, permitted under constitutional limitations, and  
from other sources, for the support of local governmental  
functions, and for the purpose of reimbursing the state for the  
expense of administering this chapter, an excise tax is hereby  
levied on each retail sale made in this state.

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(A) The tax shall be collected pursuant to the schedules in 19  
section 5739.025 of the Revised Code. 20

The tax applies and is collectible when the sale is made, 21  
regardless of the time when the price is paid or delivered. 22

In the case of a sale, the price of which consists in whole 23  
or in part of rentals for the use of the thing transferred, the 24  
tax, as regards such rentals, shall be measured by the 25  
installments thereof. 26

In the case of a sale of a service defined under division 27  
(MM) or (NN) of section 5739.01 of the Revised Code, the price of 28  
which consists in whole or in part of a membership for the receipt 29  
of the benefit of the service, the tax applicable to the sale 30  
shall be measured by the installments thereof. 31

(B) The tax does not apply to the following: 32

(1) Sales to the state or any of its political subdivisions, 33  
or to any other state or its political subdivisions if the laws of 34  
that state exempt from taxation sales made to this state and its 35  
political subdivisions; 36

(2) Sales of food for human consumption off the premises 37  
where sold; 38

(3) Sales of food sold to students only in a cafeteria, 39  
dormitory, fraternity, or sorority maintained in a private, 40  
public, or parochial school, college, or university; 41

(4) Sales of newspapers, and of magazine subscriptions 42  
shipped by second class mail, and sales or transfers of magazines 43  
distributed as controlled circulation publications; 44

(5) The furnishing, preparing, or serving of meals without 45  
charge by an employer to an employee provided the employer records 46  
the meals as part compensation for services performed or work 47  
done; 48

(6) Sales of motor fuel upon receipt, use, distribution, or sale of which in this state a tax is imposed by the law of this state, but this exemption shall not apply to the sale of motor fuel on which a refund of the tax is allowable under section 5735.14 of the Revised Code; and the tax commissioner may deduct the amount of tax levied by this section applicable to the price of motor fuel when granting a refund of motor fuel tax pursuant to section 5735.14 of the Revised Code and shall cause the amount deducted to be paid into the general revenue fund of this state;

(7) Sales of natural gas by a natural gas company, of water by a water-works company, or of steam by a heating company, if in each case the thing sold is delivered to consumers through pipes or conduits, and all sales of communications services by a telephone or telegraph company, all terms as defined in section 5727.01 of the Revised Code;

(8) Casual sales by a person, or auctioneer employed directly by the person to conduct such sales, except as to such sales of motor vehicles, watercraft or outboard motors required to be titled under section 1548.06 of the Revised Code, watercraft documented with the United States coast guard, snowmobiles, and all-purpose vehicles as defined in section 4519.01 of the Revised Code;

(9) Sales of services or tangible personal property, other than motor vehicles, mobile homes, and manufactured homes, by churches, organizations exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986, or nonprofit organizations operated exclusively for charitable purposes as defined in division (B)(12) of this section, provided that the number of days on which such tangible personal property or services, other than items never subject to the tax, are sold does not exceed six in any calendar year. If the number of days on which such sales are made exceeds six in any calendar year, the

church or organization shall be considered to be engaged in  
business and all subsequent sales by it shall be subject to the  
tax. In counting the number of days, all sales by groups within a  
church or within an organization shall be considered to be sales  
of that church or organization, except that sales made by separate  
student clubs and other groups of students of a primary or  
secondary school, and sales made by a parent-teacher association,  
booster group, or similar organization that raises money to  
support or fund curricular or extracurricular activities of a  
primary or secondary school, shall not be considered to be sales  
of such school, and sales by each such club, group, association,  
or organization shall be counted separately for purposes of the  
six-day limitation. This division does not apply to sales by a  
noncommercial educational radio or television broadcasting  
station.

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(10) Sales not within the taxing power of this state under  
the Constitution of the United States;

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(11) The transportation of persons or property, unless the  
transportation is by a private investigation and security service;

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(12) Sales of tangible personal property or services to  
churches, to organizations exempt from taxation under section  
501(c)(3) of the Internal Revenue Code of 1986, and to any other  
nonprofit organizations operated exclusively for charitable  
purposes in this state, no part of the net income of which inures  
to the benefit of any private shareholder or individual, and no  
substantial part of the activities of which consists of carrying  
on propaganda or otherwise attempting to influence legislation;  
sales to offices administering one or more homes for the aged or  
one or more hospital facilities exempt under section 140.08 of the  
Revised Code; and sales to organizations described in division (D)  
of section 5709.12 of the Revised Code.

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"Charitable purposes" means the relief of poverty; the

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improvement of health through the alleviation of illness, disease, 113  
or injury; the operation of an organization exclusively for the 114  
provision of professional, laundry, printing, and purchasing 115  
services to hospitals or charitable institutions; the operation of 116  
a home for the aged, as defined in section 5701.13 of the Revised 117  
Code; the operation of a radio or television broadcasting station 118  
that is licensed by the federal communications commission as a 119  
noncommercial educational radio or television station; the 120  
operation of a nonprofit animal adoption service or a county 121  
humane society; the promotion of education by an institution of 122  
learning that maintains a faculty of qualified instructors, 123  
teaches regular continuous courses of study, and confers a 124  
recognized diploma upon completion of a specific curriculum; the 125  
operation of a parent-teacher association, booster group, or 126  
similar organization primarily engaged in the promotion and 127  
support of the curricular or extracurricular activities of a 128  
primary or secondary school; the operation of a community or area 129  
center in which presentations in music, dramatics, the arts, and 130  
related fields are made in order to foster public interest and 131  
education therein; the production of performances in music, 132  
dramatics, and the arts; or the promotion of education by an 133  
organization engaged in carrying on research in, or the 134  
dissemination of, scientific and technological knowledge and 135  
information primarily for the public. 136

Nothing in this division shall be deemed to exempt sales to 137  
any organization for use in the operation or carrying on of a 138  
trade or business, or sales to a home for the aged for use in the 139  
operation of independent living facilities as defined in division 140  
(A) of section 5709.12 of the Revised Code. 141

(13) Building and construction materials and services sold to 142  
construction contractors for incorporation into a structure or 143  
improvement to real property under a construction contract with 144

this state or a political subdivision thereof, or with the United States government or any of its agencies; building and construction materials and services sold to construction contractors for incorporation into a structure or improvement to real property that are accepted for ownership by this state or any of its political subdivisions, or by the United States government or any of its agencies at the time of completion of such structures or improvements; building and construction materials sold to construction contractors for incorporation into a horticulture structure or livestock structure for a person engaged in the business of horticulture or producing livestock; building materials and services sold to a construction contractor for incorporation into a house of public worship or religious education, or a building used exclusively for charitable purposes under a construction contract with an organization whose purpose is as described in division (B)(12) of this section; building materials and services sold to a construction contractor for incorporation into a building under a construction contract with an organization exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986 when the building is to be used exclusively for the organization's exempt purposes; building and construction materials sold for incorporation into the original construction of a sports facility under section 307.696 of the Revised Code; and building and construction materials and services sold to a construction contractor for incorporation into real property outside this state if such materials and services, when sold to a construction contractor in the state in which the real property is located for incorporation into real property in that state, would be exempt from a tax on sales levied by that state;

(14) Sales of ships or vessels or rail rolling stock used or to be used principally in interstate or foreign commerce, and repairs, alterations, fuel, and lubricants for such ships or

vessels or rail rolling stock; 177

(15) Sales to persons engaged in any of the activities 178  
mentioned in division (E)(2) or (9) of section 5739.01 of the 179  
Revised Code, to persons engaged in making retail sales, or to 180  
persons who purchase for sale from a manufacturer tangible 181  
personal property that was produced by the manufacturer in 182  
accordance with specific designs provided by the purchaser, of 183  
packages, including material, labels, and parts for packages, and 184  
of machinery, equipment, and material for use primarily in 185  
packaging tangible personal property produced for sale, including 186  
any machinery, equipment, and supplies used to make labels or 187  
packages, to prepare packages or products for labeling, or to 188  
label packages or products, by or on the order of the person doing 189  
the packaging, or sold at retail. "Packages" includes bags, 190  
baskets, cartons, crates, boxes, cans, bottles, bindings, 191  
wrappings, and other similar devices and containers, and 192  
"packaging" means placing therein. 193

(16) Sales of food to persons using food stamp coupons to 194  
purchase the food. As used in division (B)(16) of this section, 195  
"food" has the same meaning as in the "Food Stamp Act of 1977," 91 196  
Stat. 958, 7 U.S.C. 2012, as amended, and federal regulations 197  
adopted pursuant to that act. 198

(17) Sales to persons engaged in farming, agriculture, 199  
horticulture, or floriculture, of tangible personal property for 200  
use or consumption directly in the production by farming, 201  
agriculture, horticulture, or floriculture of other tangible 202  
personal property for use or consumption directly in the 203  
production of tangible personal property for sale by farming, 204  
agriculture, horticulture, or floriculture; or material and parts 205  
for incorporation into any such tangible personal property for use 206  
or consumption in production; and of tangible personal property 207  
for such use or consumption in the conditioning or holding of 208

products produced by and for such use, consumption, or sale by 209  
persons engaged in farming, agriculture, horticulture, or 210  
floriculture, except where such property is incorporated into real 211  
property; 212

(18) Sales of drugs dispensed by a licensed pharmacist upon 213  
the order of a licensed health professional authorized to 214  
prescribe drugs to a human being, as the term "licensed health 215  
professional authorized to prescribe drugs" is defined in section 216  
4729.01 of the Revised Code; insulin as recognized in the official 217  
United States pharmacopoeia; urine and blood testing materials 218  
when used by diabetics or persons with hypoglycemia to test for 219  
glucose or acetone; hypodermic syringes and needles when used by 220  
diabetics for insulin injections; epoetin alfa when purchased for 221  
use in the treatment of persons with end-stage renal disease; 222  
hospital beds when purchased for use by persons with medical 223  
problems for medical purposes; and oxygen and oxygen-dispensing 224  
equipment when purchased for use by persons with medical problems 225  
for medical purposes; 226

(19)(a) Sales of artificial limbs or portion thereof, breast 227  
prostheses, and other prosthetic devices for humans; braces or 228  
other devices for supporting weakened or nonfunctioning parts of 229  
the human body; ~~wheelchairs; devices used to lift wheelchairs into~~ 230  
~~motor vehicles and parts and accessories to such devices; crutches~~ 231  
~~or other devices to aid human perambulation;~~ and items of tangible 232  
personal property used to supplement impaired functions of the 233  
human body such as respiration, hearing, or elimination; 234

(b) Sales of wheelchairs, crutches, and other aids to human 235  
perambulation; devices used to lift wheelchairs or other aids to 236  
human perambulation into motor vehicles and parts and accessories 237  
to such devices; items incorporated into or used in conjunction 238  
with motor vehicles for the purpose of transporting aids to human 239  
perambulation; and items designed to assist handicapped persons, 240



as defined in section 4503.44 of the Revised Code, in operating 241  
motor vehicles. ~~No~~ 242

(c) No exemption under this division shall be allowed for 243  
nonprescription drugs, medicines, or remedies; items or devices 244  
used to supplement vision; items or devices whose function is 245  
solely or primarily cosmetic; or physical fitness equipment. This 246  
division does not apply to sales to a physician or medical 247  
facility for use in the treatment of a patient. 248

(20) Sales of emergency and fire protection vehicles and 249  
equipment to nonprofit organizations for use solely in providing 250  
fire protection and emergency services, including trauma care and 251  
emergency medical services, for political subdivisions of the 252  
state; 253

(21) Sales of tangible personal property manufactured in this 254  
state, if sold by the manufacturer in this state to a retailer for 255  
use in the retail business of the retailer outside of this state 256  
and if possession is taken from the manufacturer by the purchaser 257  
within this state for the sole purpose of immediately removing the 258  
same from this state in a vehicle owned by the purchaser; 259  
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(22) Sales of services provided by the state or any of its 261  
political subdivisions, agencies, instrumentalities, institutions, 262  
or authorities, or by governmental entities of the state or any of 263  
its political subdivisions, agencies, instrumentalities, 264  
institutions, or authorities; 265

(23) Sales of motor vehicles to nonresidents of this state 266  
upon the presentation of an affidavit executed in this state by 267  
the nonresident purchaser affirming that the purchaser is a 268  
nonresident of this state, that possession of the motor vehicle is 269  
taken in this state for the sole purpose of immediately removing 270  
it from this state, that the motor vehicle will be permanently 271

titled and registered in another state, and that the motor vehicle  
will not be used in this state; 272  
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(24) Sales to persons engaged in the preparation of eggs for 274  
sale of tangible personal property used or consumed directly in 275  
such preparation, including such tangible personal property used 276  
for cleaning, sanitizing, preserving, grading, sorting, and 277  
classifying by size; packages, including material and parts for 278  
packages, and machinery, equipment, and material for use in 279  
packaging eggs for sale; and handling and transportation equipment 280  
and parts therefor, except motor vehicles licensed to operate on 281  
public highways, used in intraplant or interplant transfers or 282  
shipment of eggs in the process of preparation for sale, when the 283  
plant or plants within or between which such transfers or 284  
shipments occur are operated by the same person. "Packages" 285  
includes containers, cases, baskets, flats, fillers, filler flats, 286  
cartons, closure materials, labels, and labeling materials, and 287  
"packaging" means placing therein. 288

(25)(a) Sales of water to a consumer for residential use, 289  
except the sale of bottled water, distilled water, mineral water, 290  
carbonated water, or ice; 291

(b) Sales of water by a nonprofit corporation engaged 292  
exclusively in the treatment, distribution, and sale of water to 293  
consumers, if such water is delivered to consumers through pipes 294  
or tubing. 295

(26) Fees charged for inspection or reinspection of motor 296  
vehicles under section 3704.14 of the Revised Code; 297

(27) Sales to persons licensed to conduct a food service 298  
operation pursuant to section 3717.43 of the Revised Code, of 299  
tangible personal property primarily used directly for the 300  
following: 301

(a) To prepare food for human consumption for sale; 302

(b) To preserve food that has been or will be prepared for human consumption for sale by the food service operator, not including tangible personal property used to display food for selection by the consumer;	303 304 305 306
(c) To clean tangible personal property used to prepare or serve food for human consumption for sale.	307 308
(28) Sales of animals by nonprofit animal adoption services or county humane societies;	309 310
(29) Sales of services to a corporation described in division (A) of section 5709.72 of the Revised Code, and sales of tangible personal property that qualifies for exemption from taxation under section 5709.72 of the Revised Code;	311 312 313 314
(30) Sales and installation of agricultural land tile, as defined in division (B)(5)(a) of section 5739.01 of the Revised Code;	315 316 317
(31) Sales and erection or installation of portable grain bins, as defined in division (B)(5)(b) of section 5739.01 of the Revised Code;	318 319 320
(32) The sale, lease, repair, and maintenance of, parts for, or items attached to or incorporated in, motor vehicles that are primarily used for transporting tangible personal property by a person engaged in highway transportation for hire;	321 322 323 324
(33) Sales to the state headquarters of any veterans' organization in Ohio that is either incorporated and issued a charter by the congress of the United States or is recognized by the United States veterans administration, for use by the headquarters;	325 326 327 328 329
(34) Sales to a telecommunications service vendor of tangible personal property and services used directly and primarily in transmitting, receiving, switching, or recording any interactive,	330 331 332

two-way electromagnetic communications, including voice, image, 333  
data, and information, through the use of any medium, including, 334  
but not limited to, poles, wires, cables, switching equipment, 335  
computers, and record storage devices and media, and component 336  
parts for the tangible personal property. The exemption provided 337  
in division (B)(34) of this section shall be in lieu of all other 338  
exceptions under division (E)(2) of section 5739.01 of the Revised 339  
Code to which a telecommunications service vendor may otherwise be 340  
entitled based upon the use of the thing purchased in providing 341  
the telecommunications service. 342

(35) Sales of investment metal bullion and investment coins. 343  
"Investment metal bullion" means any elementary precious metal 344  
that has been put through a process of smelting or refining, 345  
including, but not limited to, gold, silver, platinum, and 346  
palladium, and which is in such state or condition that its value 347  
depends upon its content and not upon its form. "Investment metal 348  
bullion" does not include fabricated precious metal that has been 349  
processed or manufactured for one or more specific and customary 350  
industrial, professional, or artistic uses. "Investment coins" 351  
means numismatic coins or other forms of money and legal tender 352  
manufactured of gold, silver, platinum, palladium, or other metal 353  
under the laws of the United States or any foreign nation with a 354  
fair market value greater than any statutory or nominal value of 355  
such coins. 356

(36)(a) Sales where the purpose of the consumer is to use or 357  
consume the things transferred in making retail sales and 358  
consisting of newspaper inserts, catalogues, coupons, flyers, gift 359  
certificates, or other advertising material that prices and 360  
describes tangible personal property offered for retail sale. 361

(b) Sales to direct marketing vendors of preliminary 362  
materials such as photographs, artwork, and typesetting that will 363  
be used in printing advertising material; of printed matter that 364

offers free merchandise or chances to win sweepstake prizes and 365  
that is mailed to potential customers with advertising material 366  
described in division (B)(36)(a) of this section; and of equipment 367  
such as telephones, computers, facsimile machines, and similar 368  
tangible personal property primarily used to accept orders for 369  
direct marketing retail sales. 370

(c) Sales of automatic food vending machines that preserve 371  
food with a shelf life of forty-five days or less by refrigeration 372  
and dispense it to the consumer. 373

For purposes of division (B)(36) of this section, "direct 374  
marketing" means the method of selling where consumers order 375  
tangible personal property by United States mail, delivery 376  
service, or telecommunication and the vendor delivers or ships the 377  
tangible personal property sold to the consumer from a warehouse, 378  
catalogue distribution center, or similar fulfillment facility by 379  
means of the United States mail, delivery service, or common 380  
carrier. 381

(37) Sales to a person engaged in the business of 382  
horticulture or producing livestock of materials to be 383  
incorporated into a horticulture structure or livestock structure; 384

(38) The sale of a motor vehicle that is used exclusively for 385  
a vanpool ridesharing arrangement to persons participating in the 386  
vanpool ridesharing arrangement when the vendor is selling the 387  
vehicle pursuant to a contract between the vendor and the 388  
department of transportation; 389

(39) Sales of personal computers, computer monitors, computer 390  
keyboards, modems, and other peripheral computer equipment to an 391  
individual who is licensed or certified to teach in an elementary 392  
or a secondary school in this state for use by that individual in 393  
preparation for teaching elementary or secondary school students; 394

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(40) Sales to a professional racing team of any of the	396
following:	397
(a) Motor racing vehicles;	398
(b) Repair services for motor racing vehicles;	399
(c) Items of property that are attached to or incorporated in	400
motor racing vehicles, including engines, chassis, and all other	401
components of the vehicles, and all spare, replacement, and	402
rebuilt parts or components of the vehicles; except not including	403
tires, consumable fluids, paint, and accessories consisting of	404
instrumentation sensors and related items added to the vehicle to	405
collect and transmit data by means of telemetry and other forms of	406
communication.	407
(41) Sales of used manufactured homes and used mobile homes,	408
as defined in section 5739.0210 of the Revised Code, made on or	409
after January 1, 2000;	410
(42) Sales of tangible personal property and services to a	411
provider of electricity used or consumed directly and primarily in	412
generating, transmitting, or distributing electricity for use by	413
others, including property that is or is to be incorporated into	414
and will become a part of the consumer's production, transmission,	415
or distribution system and that retains its classification as	416
tangible personal property after incorporation; fuel or power used	417
in the production, transmission, or distribution of electricity;	418
and tangible personal property and services used in the repair and	419
maintenance of the production, transmission, or distribution	420
system, including only those motor vehicles as are specially	421
designed and equipped for such use. The exemption provided in this	422
division shall be in lieu of all other exceptions in division	423
(E)(2) of section 5739.01 of the Revised Code to which a provider	424
of electricity may otherwise be entitled based on the use of the	425
tangible personal property or service purchased in generating,	426

transmitting, or distributing electricity.

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For the purpose of the proper administration of this chapter,  
and to prevent the evasion of the tax, it is presumed that all  
sales made in this state are subject to the tax until the contrary  
is established.

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As used in this section, except in division (B)(16) of this  
section, "food" includes cereals and cereal products, milk and  
milk products including ice cream, meat and meat products, fish  
and fish products, eggs and egg products, vegetables and vegetable  
products, fruits, fruit products, and pure fruit juices,  
condiments, sugar and sugar products, coffee and coffee  
substitutes, tea, and cocoa and cocoa products. It does not  
include: spirituous or malt liquors; soft drinks; sodas and  
beverages that are ordinarily dispensed at bars and soda fountains  
or in connection therewith, other than coffee, tea, and cocoa;  
root beer and root beer extracts; malt and malt extracts; mineral  
oils, cod liver oils, and halibut liver oil; medicines, including  
tonics, vitamin preparations, and other products sold primarily  
for their medicinal properties; and water, including mineral,  
bottled, and carbonated waters, and ice.

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(C) The levy of an excise tax on transactions by which  
lodging by a hotel is or is to be furnished to transient guests  
pursuant to this section and division (B) of section 5739.01 of  
the Revised Code does not prevent any of the following:

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(1) A municipal corporation or township from levying an  
excise tax for any lawful purpose not to exceed three per cent on  
transactions by which lodging by a hotel is or is to be furnished  
to transient guests in addition to the tax levied by this section.  
If a municipal corporation or township repeals a tax imposed under  
division (C)(1) of this section and a county in which the  
municipal corporation or township has territory has a tax imposed  
under division (C) of section 5739.024 of the Revised Code in

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effect, the municipal corporation or township may not reimpose its 459  
tax as long as that county tax remains in effect. A municipal 460  
corporation or township in which a tax is levied under division 461  
(B)(2) of section 351.021 of the Revised Code may not increase the 462  
rate of its tax levied under division (C)(1) of this section to 463  
any rate that would cause the total taxes levied under both of 464  
those divisions to exceed three per cent on any lodging 465  
transaction within the municipal corporation or township. 466

(2) A municipal corporation or a township from levying an 467  
additional excise tax not to exceed three per cent on such 468  
transactions pursuant to division (B) of section 5739.024 of the 469  
Revised Code. Such tax is in addition to any tax imposed under 470  
division (C)(1) of this section. 471

(3) A county from levying an excise tax pursuant to division 472  
(A) of section 5739.024 of the Revised Code. 473

(4) A county from levying an excise tax not to exceed three 474  
per cent of such transactions pursuant to division (C) of section 475  
5739.024 of the Revised Code. Such a tax is in addition to any tax 476  
imposed under division (C)(3) of this section. 477

(5) A convention facilities authority, as defined in division 478  
(A) of section 351.01 of the Revised Code, from levying the excise 479  
taxes provided for in division (B) of section 351.021 of the 480  
Revised Code. 481

(6) A county from levying an excise tax not to exceed one and 482  
one-half per cent of such transactions pursuant to division (D) of 483  
section 5739.024 of the Revised Code. Such tax is in addition to 484  
any tax imposed under division (C)(3) or (4) of this section. 485  
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(7) A county from levying an excise tax not to exceed one and 487  
one-half per cent of such transactions pursuant to division (E) of 488  
section 5739.024 of the Revised Code. Such a tax is in addition to 489



any tax imposed under division (C)(3), (4), or (6) of this 490  
section. 491

(D) The levy of this tax on retail sales of recreation and 492  
sports club service shall not prevent a municipal corporation from 493  
levying any tax on recreation and sports club dues or on any 494  
income generated by recreation and sports club dues. 495

**Section 2.** That existing section 5739.02 of the Revised Code 496  
is hereby repealed. 497

**Section 3.** Section 5739.02 of the Revised Code is presented 498  
in this act as a composite of the section as amended by Am. Sub. 499  
H.B. 138, H.B. 612, and Am. Sub. H.B. 640 all of the 123rd General 500  
Assembly. This is in recognition of the principle stated in 501  
division (B) of section 1.52 of the Revised Code that such 502  
amendments are to be harmonized where not substantively 503  
irreconcilable and constitutes a legislative finding that such is 504  
the resulting version in effect prior to the effective date of 505  
this act. 506