

As Introduced

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A B I L L

To amend sections 3704.14, 5733.98, and 5747.98 and to
enact sections 5733.51 and 5747.391 of the Revised
Code to change the new vehicle exemption under the
motor vehicle inspection and maintenance program to
six years regardless of whether legal title to the
vehicle is transferred during that six-year period,
and to grant a credit against the personal income
and corporate franchise taxes in the amount of fees
paid by the taxpayer to have a vehicle inspected
under the emissions inspection program, provided
that the vehicle is seven years of age or older.

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

Section 1. That sections 3704.14, 5733.98, and 5747.98 be
amended and sections 5733.51 and 5747.391 of the Revised Code be
enacted to read as follows:

Sec. 3704.14. (A) As used in this section:

(1) "Basic motor vehicle inspection and maintenance program"
or "basic program" means a motor vehicle inspection and
maintenance program that complies with the requirements governing
motor vehicle inspection and maintenance programs under the "Clean
Air Act Amendments" and that is not an enhanced motor vehicle

inspection and maintenance program.	21
(2) "Clean Air Act Amendments" means the "Clean Air Act Amendments of 1990," 91 Stat. 685, 42 U.S.C.A. 7401, as amended, and regulations adopted under it.	22 23 24
(3) "Contractor" means any person who has entered into a contract under division (D) of this section.	25 26
(4) "District of registration" means the district of registration of a motor vehicle as determined under section 4503.10 of the Revised Code.	27 28 29
(5) "Enhanced motor vehicle inspection and maintenance program" or "enhanced program" means a motor vehicle inspection and maintenance program that complies with the requirements governing an enhanced motor vehicle inspection and maintenance program under the "Clean Air Act Amendments."	30 31 32 33 34
(6) "Licensee" means any person licensed under division (C) of this section.	35 36
(7) "Metropolitan planning organization" means a metropolitan planning organization designated under section 9(a) of the "Federal-Aid Highway Act of 1962," 76 Stat. 1148, 23 U.S.C.A. 134, as amended.	37 38 39 40
(8) "Motor vehicle" and "vehicle" have the same meanings as in section 4501.01 of the Revised Code.	41 42
(9) "Waiver limit" means the cost of repairs needed for a motor vehicle to pass a motor vehicle emissions inspection under this section above which the owner of the motor vehicle need not have the repairs performed on the vehicle and may receive a waiver under division (F) of this section. For a motor vehicle the district of registration of which is in a county classified as moderate nonattainment that is subject to a basic or an enhanced motor vehicle inspection and maintenance program, "waiver limit" means more than one hundred dollars for a vehicle of a 1980 or	43 44 45 46 47 48 49 50 51

earlier model year and more than two hundred dollars for a vehicle
of a 1981 or later model year. For a motor vehicle the district of
registration of which is in a county classified as serious,
severe, or extreme nonattainment and that is subject to an
enhanced motor vehicle inspection and maintenance program, "waiver
limit" means more than four hundred fifty dollars. "Waiver limit"
also includes the cumulative amount of the annual adjustments to
each of the amounts specified in this division made by the
director pursuant to regulations adopted under section
502(b)(3)(B)(v) of the "Clean Air Act Amendments." "Waiver limit"
does not include the cost of any repairs performed on a vehicle
for the purpose of restoring the vehicle in accordance with the
findings of the visual anti-tampering portion of a motor vehicle
emissions inspection conducted under this section.

(B) The director of environmental protection shall implement
and supervise a motor vehicle inspection and maintenance program
in any county classified as moderate, serious, severe, or extreme
nonattainment for carbon monoxide or ozone in accordance with the
"Clean Air Act Amendments." The director shall implement and
supervise a basic or an enhanced motor vehicle inspection and
maintenance program in a county that is within an area classified
as nonattainment for carbon monoxide or ozone when such a program
is included in the air quality maintenance plan or contingency
plan for the nonattainment area that includes the county and that
is submitted to the United States environmental protection agency
by the director as required under section 175A of the "Clean Air
Act Amendments" as part of a request for redesignation of the
nonattainment area as attainment for carbon monoxide or ozone
under section 107(d) of that act, and the director determines that
the conditions requiring implementation of such a program and set
forth in either such plan have been met. The director shall
implement and supervise the enhanced program in any county as

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required under section 3704.142 of the Revised Code. The director 84
may terminate the program in any county that is subject to this 85
section in accordance with division (K)(2) of this section. The 86
director shall adopt, and may amend or rescind, rules to 87
facilitate the implementation, supervision, administration, 88
operation, and enforcement of the program, including, without 89
limitation, rules providing for all of the following: 90

(1) The form of all inspection certificates, distribution of 91
inspection certificates to reinspection stations licensed under 92
division (C) of this section, and form and distribution of any 93
other papers or documents necessary or convenient to the program. 94
The rules shall include, without limitation, the requirement that 95
all inspection certificates bear a statement that reads: "This 96
automobile inspection is the result of requirements under the 97
Clean Air Act Amendments enacted by the United States Congress. 98
Any questions or comments you may have about this program may be 99
directed to your United States senator in care of the United 100
States Senate, The Capitol, Washington, D.C. 20510 or to your 101
United States representative in care of ~~The~~ the United States 102
House of Representatives, The Capitol, Washington, D.C. 20515." 103

(2) The replacement of lost or stolen certificates, papers, 104
or documents; 105

(3) Inspection procedures and standards to be used in motor 106
vehicle emissions inspections conducted under this section, 107
including, without limitation, a requirement that the inspections 108
test for carbon monoxide and hydrocarbons at idle or loaded mode 109
conditions; a requirement that the inspections test opacity for 110
particulates for diesel fueled vehicles; standards establishing 111
maximum allowable emissions of those pollutants, for both gasoline 112
fueled and diesel fueled vehicles, for each model year of motor 113
vehicles inspected; a requirement that beginning with the 1994 114
model year, the inspections utilize the on-board diagnostic 115

computer links mandated by the "Clean Air Act Amendments"; 116
requirements governing the computerized exhaust analyzer system to 117
be used by any contractor conducting inspections and any licensees 118
conducting reinspections; tampering parameter inspection 119
procedures and standards to be used in the visual anti-tampering 120
portion of an inspection conducted under this section; 121
requirements governing the engine tune-up that shall be performed 122
on any motor vehicle that fails an inspection conducted under this 123
section, including, without limitation, requirements that specific 124
items be checked and repaired, replaced, or adjusted as necessary 125
to restore the motor vehicle to proper working order or 126
specifications; tailpipe emissions improvement requirements 127
specified by percentage; a waiver repair verification system; and 128
any other necessary waiver procedures for motor vehicles that fail 129
an inspection under this section; 130

(4) A system for the maintenance and reporting of inspection 131
and reinspection station data and records; 132

(5) The manner of identifying exempt vehicles; 133

(6) Inspection, and supervision thereof, of fleets and 134
governmental vehicles under divisions (G) and (H) of this section; 135

(7) Establishment of specifications for an identification 136
sign that reinspection stations licensed under division (C) of 137
this section shall display in a conspicuous manner; 138

(8) The issuance of motor vehicle inspection certificates 139
only to reinspection stations licensed under division (C) of this 140
section that continue to comply with this section; 141

(9) The surveillance of reinspection stations licensed under 142
division (C) of this section and of inspection stations operated 143
by any contractor hired to conduct inspections under this section 144
to ensure that quality testing and this section and rules adopted 145
under it are being adhered to throughout the inspection and 146

reinspection process;	147
(10) The information to be included in applications for licenses filed under division (C) of this section and the procedure for filing those applications;	148 149 150
(11) The establishment of a referee inspection system by the director to resolve disagreements between owners of motor vehicles and inspection and reinspection stations regarding inspection and reinspection results, including, without limitation, procedures for the collection of an inspection fee that a referee inspection station may charge for any motor vehicle inspection conducted by it. The fee shall not exceed the amount of the inspection or reinspection fee paid by the owner of the motor vehicle established under division (D)(7) of this section for the original inspection or a reinspection of the motor vehicle under this section.	151 152 153 154 155 156 157 158 159 160 161
(12) The locations of computerized, high-volume, contractor-operated motor vehicle inspection stations conducting inspections for the purposes of this section. The rules shall require both of the following:	162 163 164 165
(a) In urban metropolitan statistical areas and consolidated metropolitan statistical areas, as defined by the bureau of the census in the United States department of commerce, eighty per cent of the population that is subject to this section be no more than five miles from an inspection station and one hundred per cent of that population be no more than ten miles from an inspection station;	166 167 168 169 170 171 172
(b) In rural areas, as defined by the bureau of the census in the United States department of commerce, one hundred per cent of the population that is subject to this section be no more than fifteen miles from an inspection station.	173 174 175 176
(13) A requirement that contractor-operated inspection	177

stations conducting inspections under this section be in operation 178
for at least forty-five hours per week, which shall include, 179
without limitation, operating hours in the evening and on 180
Saturdays; 181

(14) A requirement that any contractor hired to conduct 182
inspections under this section not allow vehicle waiting time to 183
exceed an average of fifteen minutes and the establishment of 184
minimum performance penalties for failure to comply with that 185
requirement; 186

(15) An adequate queuing area, as determined by the director, 187
at each contractor-operated inspection station conducting 188
inspections under this section. The rules adopted under division 189
(B)(15) of this section shall not arbitrarily discriminate against 190
any person who can reasonably be expected to submit a proposal 191
under this section for any contract provided for in division (D) 192
of this section. 193

(16) Conditions for the suspension and revocation of licenses 194
and inspector certifications issued under this section; 195

(17) The commencement date of the basic motor vehicle 196
inspection and maintenance program established under this section 197
shall be July 1, 1994, in all affected counties classified as 198
moderate nonattainment for carbon monoxide or ozone under the 199
"Clean Air Act Amendments" ~~on the effective date of this amendment~~ 200
September 27, 1993, other than Cuyahoga county. The commencement 201
date of the enhanced program in a county so classified as moderate 202
nonattainment for carbon monoxide or ozone ~~on the effective date~~ 203
~~of this amendment~~ September 27, 1993, for which the implementation 204
and supervision of the enhanced program was requested under 205
section 3704.142 of the Revised Code shall be January 1, 1995. The 206
commencement date of the program in any other affected counties, 207
other than Cuyahoga county, shall be the date established by the 208
director. 209

(18) A requirement that reinspections under the enhanced motor vehicle inspection and maintenance program be conducted only by a contractor hired to conduct inspections under this section;

(19) A requirement that each inspection station operated by a contractor, each licensed reinspection station, and each referee inspection station, prominently display in a location that is readily visible to persons whose motor vehicles are being tested pursuant to this section a sign that contains the same language that is required to be printed on inspection certificates under division (B)(1) of this section.

(C)(1) The director of environmental protection shall issue licenses for reinspection stations for the purposes of the basic motor vehicle inspection and maintenance program established under this section for two-year periods, except that for the initial license period for any station, the director may issue the license for a period not to exceed five years. The director may include terms and conditions as part of any license issued to ensure compliance with this section and rules adopted under it.

The director may issue a license for each reinspection station for which an application is filed that complies with this section and rules adopted under it. Each application shall include both of the following:

(a) A nonrefundable fee of one hundred dollars for each initial license or a nonrefundable fee of fifty dollars for renewal of any license;

(b) A demonstration that the reinspection station will comply with this section and the director's rules adopted under it.

(2) Each licensee shall conduct reinspections as required by the director's rules. The licensee shall provide an inspection certificate for vehicles that pass a reinspection under this

section.	241
(3) A licensee shall charge the fee under the basic program that is established under division (D)(7) of this section for any reinspection performed by the licensee under this section.	242 243 244
(4) A licensee may charge each person for services. However, fees for reinspection shall be separately stated from any other charge to the person.	245 246 247
(5) No licensee shall require as a condition of performing a reinspection that any needed repairs or adjustments to a vehicle be done by the licensee.	248 249 250
(6) A licensee shall maintain and make available for inspection by the director or the director's authorized representative accurate records as required by rules adopted under this section.	251 252 253 254
(7) The director shall credit the moneys the director receives under division (C) of this section to the motor vehicle inspection and maintenance fund created in division (I) of this section.	255 256 257 258
(D)(1) The initial motor vehicle inspections conducted under the basic motor vehicle inspection and maintenance program, and all inspections and reinspections conducted under the enhanced program, required under this section shall be conducted by one or more private contractors. The director of administrative services shall issue and award contracts pursuant to a request for proposal process. In doing so, the director shall consider factors in the interest of consumers, including at least consumer price, service quality, service delivery time, and convenience. The director shall use the director's best efforts to secure as many proposals as possible for each contract to be entered into under division (D) of this section, which shall include the division of the state into independent zones for the purpose of submission of the	259 260 261 262 263 264 265 266 267 268 269 270 271

proposals and awarding of the contracts. Each such zone shall
consist of a consolidated metropolitan statistical area or, if
such an area does not exist, of a metropolitan statistical area,
as defined by the bureau of the census of in the United States
department of commerce.

Contracts awarded under division (D) of this section are
subject to section 153.012 of the Revised Code. For the purpose of
that section, the operation of the motor vehicle inspection and
maintenance program is hereby deemed to be a public improvement.

The director shall not enter into a contract for the purposes
of this section with any person holding a current, valid contract
to act as a deputy registrar under section 4503.03 of the Revised
Code.

A contractor shall be paid from moneys generated by the
applicable inspection fee established by the director of
environmental protection under division (D)(7) of this section. No
general revenue funds shall be used to pay any contractor. A
contractor shall assume, or in accordance with a lease required
under division (E) of this section shall provide for the
assumption of, all initial capital investment costs of the motor
vehicle inspection and maintenance program established under this
section with regard to the initial inspections and reinspections
required to be conducted by a contractor under this section and
shall amortize, or in accordance with such a lease shall provide
for the amortization of, those costs over the period of the
initial contract.

(2) The director of administrative services shall require
each potential contractor to include as a part of the potential
contractor's proposal detailed information concerning, without
limitation, all of the following:

(a) The financial condition of the potential contractor;

(b) Any specialized experience and technical competence of	303
the potential contractor in connection with the type of services	304
required for the program;	305
(c) The potential contractor's past record of performance	306
with other government agencies or public entities and with private	307
industry, including, without limitation, such matters as the	308
ability to meet schedules and the names of persons who will serve	309
as references concerning the quality of the potential contractor's	310
work;	311
(d) The capacity of the potential contractor to perform the	312
work within the specified time limitations;	313
(e) The potential contractor's proposed method and equipment	314
to accomplish the work required;	315
(f) The person from whom the potential contractor proposes to	316
lease real property, including land, buildings, and other	317
structures, necessary for the operation of the program as required	318
in division (E) of this section, including information concerning	319
at least all of the following:	320
(i) Any specialized experience and technical competence of	321
the person;	322
(ii) The person's past record of performance with other	323
government agencies or public entities and with private industry,	324
including the ability to meet schedules;	325
(iii) Names of individuals who will serve as references	326
concerning the quality of the person's work;	327
(iv) The capacity of the person to perform the work within	328
the specified time limitations.	329
(g) The potential contractor's proposed schedule for leasing	330
of inspection sites, equipping of facilities, training of	331
personnel, and implementation of a public education program.	332

Each potential contractor shall include with the potential 333
contractor's proposal a signed statement from the person 334
identified under division (D)(2)(f) of this section indicating 335
that the person understands the applicable requirements 336
established under this section and rules adopted under it and 337
intends to comply with those requirements. 338

(3) The director of administrative services shall require a 339
performance bond of not less than one million dollars. Each 340
proposal shall be accompanied by a letter of commitment from a 341
bonding company stating that if the proposal is accepted, the 342
bonding company will issue such a bond. 343

(4)(a) The director of administrative services shall review 344
all information submitted with proposals under division (D)(2) of 345
this section for compliance with proposal specifications. The 346
director may require any potential contractor to supplement the 347
potential contractor's proposal with oral commentary for 348
clarification of the proposal document and to determine the 349
qualifications of the potential contractor. Any clarification of 350
information included in the proposal also shall be in writing. The 351
director shall reject the proposal of any potential contractor 352
whom the director determines to be unqualified. 353

(b) Although the director may require clarification of 354
information submitted with a proposal in accordance with division 355
(D)(4)(a) of this section, the director shall not change the 356
proposal specifications for a contract following the issuance of 357
the request for proposals for that contract. 358

(5)(a) The director of administrative services shall award an 359
initial contract for a period of operation of not more than ten 360
years. Except as otherwise provided in division (D)(5)(b) of this 361
section, a contract may be renewed for periods of not more than 362
five years each, by mutual agreement of the director and the 363
contractor. Any contract awarded under division (D)(5)(a) of this 364

section is subject to the approval of the controlling board. 365

(b) If the implementation and supervision of the enhanced 366
motor vehicle inspection and maintenance program in Cuyahoga 367
county is requested under section 3704.142 of the Revised Code and 368
the initial contract for the operation of the motor vehicle 369
inspection and maintenance program in that county is modified to 370
provide for the operation of the enhanced program in that county, 371
the initial contract for the operation of the motor vehicle 372
inspection and maintenance program in that county that is in 373
effect on ~~the effective date of this amendment~~ September 27, 1993, 374
as so modified, may be renewed for a period of not more than ten 375
years so that the first renewal of that contract will expire on 376
the same date as the initial contract for the operation of the 377
enhanced program in the other counties in the same nonattainment 378
area as Cuyahoga county. That first renewal shall be made by 379
mutual agreement of the director and the contractor and is subject 380
to the approval of the controlling board. Any subsequent renewals 381
of the contract for the operation of the program in Cuyahoga 382
county are subject to division (D)(5)(a) of this section. 383

(6) A contract entered into under division (D) of this 384
section shall include, without limitation, all of the following 385
provisions: 386

(a) A requirement that the contractor enter into a lease with 387
the person identified in the contractor's proposal under division 388
(D)(2)(f) of this section for real property, including land, 389
buildings, and other structures, necessary for the operation of 390
the program as required in division (E) of this section; 391

(b) A requirement that the contractor provide any equipment, 392
parts, tools, services, personnel, supplies, materials, and 393
program software and software updates, and design and implement a 394
comprehensive public information program, necessary to conduct 395
motor vehicle inspections and reinspections required to be 396

conducted by a contractor under this section and data 397
communication links for reinspection stations licensed under 398
division (C) of this section; 399

(c) A provision allowing reasonable compensation, as 400
determined by the director of environmental protection, as 401
liquidated damages to the contractor if the motor vehicle 402
inspection and maintenance program established under this section 403
is terminated by law or its operation is discontinued during the 404
term of a contract or renewal, including, without limitation, 405
reasonable compensation for the unamortized costs of the 406
buildings, improvements, equipment, parts, tools, services, 407
supplies, and materials used by the contractor in the operation of 408
the program and the value of the remaining term of the contract to 409
the contractor. If a dispute arises as to the amount of the 410
compensation to be paid, it shall be submitted to and determined 411
by the court of claims under Chapter 2743. of the Revised Code. 412
The contractor shall remit any compensation so received for the 413
unamortized costs of the buildings and improvements to the person 414
with whom the contractor has entered into a lease in accordance 415
with division (E) of this section. 416

(d) A provision specifying that the forms for inspection 417
certificates are to be furnished by the contractor to the director 418
of environmental protection and that they shall conform to the 419
standards established by the director of environmental protection 420
in rules adopted under division (B)(1) of this section. The 421
director of environmental protection shall distribute the 422
inspection certificates to reinspection stations licensed under 423
division (C) of this section as needed. 424

(e) A provision allowing the director to require the 425
contractor to upgrade testing equipment in response to 426
improvements in technology and to negotiate reasonable 427
compensation for that upgrading. 428

(7) The director of environmental protection shall establish inspection and reinspection fees to be paid by owners of motor vehicles inspected under this section, provided that an owner shall pay the inspection fee for the initial, annual, or biennial inspection, as appropriate, only if the owner's vehicle passes that inspection. The fees shall be sufficient to provide the contractor's compensation identified in any contract entered into under division (D) of this section plus the costs of the environmental protection agency in implementing and administering the motor vehicle inspection and maintenance program established in this section. The inspection and reinspection fees shall not differ in amount and shall not exceed ten dollars and fifty cents under the basic motor vehicle inspection and maintenance program or twenty-five dollars under the enhanced program. The director, during the term of a contract or renewal, may increase the inspection and reinspection fees if the director determines that it is necessary to cover costs of the program, including increased costs resulting from any upgrading of testing equipment pursuant to division (D)(6)(e) of this section, or to prevent a possible breach of contract, but shall not increase the fees above ten dollars and fifty cents under the basic program or twenty-five dollars under the enhanced program.

(8) The contractor shall do both of the following:

(a) Collect the fees established under division (D)(7) of this section and forward to the director of environmental protection the portion due the environmental protection agency;

(b) Maintain and make available for inspection by the director of environmental protection, the auditor of state, or their authorized representatives accurate records concerning the collection of the fees. For the purposes of division (D)(8)(b) of this section, record-keeping and accounting practices shall be approved by the director. Failure to maintain or falsification of

fee collection records is grounds for breach of contract. 461

(9) The director of environmental protection shall credit the 462
moneys the director receives under division (D)(8)(a) of this 463
section to the motor vehicle inspection and maintenance fund 464
created in division (I) of this section. 465

(10) A contractor shall maintain and make available for 466
inspection by the director of environmental protection or the 467
director's authorized representative accurate records as required 468
by rules adopted under this section. 469

(11) If a contractor fails to perform an obligation imposed 470
by the contract entered into under division (D) of this section, 471
the director of environmental protection shall request the 472
attorney general to bring a civil action to recover the amount of 473
the bond executed under division (D)(3) of this section as well as 474
other appropriate relief. The director shall deposit any moneys 475
recovered in such a civil action in the motor vehicle inspection 476
and maintenance fund created in division (I) of this section. 477

(12) The director of environmental protection shall compile 478
and periodically revise lists of reinspection stations licensed 479
under division (C) of this section and located within individual 480
areas that are subject to the basic motor vehicle inspection and 481
maintenance program under this section. Each such list also shall 482
contain the locations of inspection stations operated by a 483
contractor within the applicable area. A contractor shall provide 484
the appropriate list to any owner whose motor vehicle fails the 485
initial inspection required under this section. 486

(13) The director of environmental protection shall compile 487
and periodically revise lists of inspection stations operated by a 488
contractor located within individual areas subject to the enhanced 489
motor vehicle inspection and maintenance program under this 490
section. A contractor shall provide the appropriate list to any 491

owner whose motor vehicle fails the initial inspection required 492
under this section. 493

(14) No owners, officers, or employees of a contractor 494
submitting a proposal or awarded a contract under division (D) of 495
this section shall have a principal interest in the person 496
identified by the contractor under division (D)(2)(f) of this 497
section or in any reinspection station licensed under division (C) 498
of this section. 499

(15) The department of administrative services may issue to 500
the environmental protection agency a release and permit under 501
section 125.06 of the Revised Code pursuant to which that agency 502
may issue and award a contract or contracts under division (D) of 503
this section. If a release and permit is issued, any reference to 504
the director of administrative services under divisions (D) and 505
(E) of this section is deemed to be a reference to the director of 506
environmental protection. 507

(E)(1) Notwithstanding section 3704.01 of the Revised Code, 508
as used in division (E) of this section, "person" has the same 509
meaning as in section 1.59 of the Revised Code. 510

(2) In order to fulfill the requirements of this section and 511
to comply with the "Clean Air Act Amendments," any contractor that 512
is awarded one or more contracts under division (D) of this 513
section shall enter into one or more assignable and renewable 514
leases with another person for the rental and use of real 515
property, including land, buildings, and other structures. 516

(3) The director of administrative services shall require a 517
contractor to make assignments of all leases under which the 518
contractor is lessee for real property to another contractor 519
awarded a contract under division (D) of this section. The 520
director shall require any contractor that is awarded a subsequent 521
contract under that division to renew the lease into which the 522

contractor entered under division (E)(2) of this section, or, if a
different contractor is awarded such a subsequent contract, the
director shall require that contractor to enter into a lease with
the person who was the lessor of the previous contractor.

(F)(1)(a) Except as otherwise provided in this section and
rules adopted under it, the owner of any self-propelled motor
vehicle the district of registration of which is or is located in
a county that is subject to this section shall have the vehicle
inspected annually, within three hundred sixty-five days prior to
the registration deadline established pursuant to rules adopted
under section 4503.101 of the Revised Code, by a contractor in
accordance with rules adopted under division (B)(3) of this
section if that county is subject to the basic motor vehicle
inspection and maintenance program pursuant to rules adopted under
that division or shall have the vehicle so inspected biennially
within three hundred sixty-five days prior to the registration
deadline so established if that county is subject to the enhanced
program pursuant to those rules. If the district of registration
of the motor vehicle is or is located in a county that is subject
to the enhanced program pursuant to rules adopted under division
(B)(3) of this section, the owner of the motor vehicle shall have
it inspected and, if necessary, reinspected only in a county that
is subject to the enhanced program under those rules. Any motor
vehicle that fails the inspection shall be reinspected in
accordance with rules adopted under that division. If the owner's
vehicle passes the inspection or any reinspection, the owner, at
the time of the inspection or reinspection, shall pay the
applicable fee established under division (D)(7) of this section.
An owner of a motor vehicle the district of registration of which
is or is located in a county that is subject to the basic program
under this section and for which a multi-year registration is in
effect under section 4503.103 of the Revised Code or rules adopted

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under it, in each of the years intervening between the year of the
issuance of that registration and its expiration, shall have the
vehicle inspected annually within the three hundred sixty-five
days prior to the anniversary of the registration deadline
applicable in the year in which the multi-year registration was
issued. An owner of a motor vehicle the district of registration
of which is or is located in a county that is subject to the
enhanced program under this section for which a multi-year
registration is in effect under section 4503.103 of the Revised
Code or rules adopted under it, biennially during the years
intervening between the year of issuance of that registration and
its expiration, shall have the vehicle inspected within three
hundred sixty-five days prior to each of the biennial
anniversaries of the registration deadline applicable in the year
in which the multi-year registration was issued. An owner who
registers a motor vehicle after the registration deadline for the
vehicle has passed in a year in which the vehicle is required to
be inspected under division (F)(1)(a) of this section may have the
vehicle inspected at any time between the registration deadline
and the actual registration date.

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Division (F)(1) of this section does not require the
inspection of a motor vehicle upon transfer of ownership or
possession.

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Except as otherwise provided in division (F)(3) or (4) of
this section, proof that an inspection certificate was issued for
a motor vehicle during the previous twelve months shall be
provided before the registrar of motor vehicles may issue license
plates for that vehicle under section 4503.40 or 4503.42 of the
Revised Code.

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The owner of any motor vehicle that is required to be
inspected under this section, but that is leased to another person
may require the lessee to have the vehicle inspected and obtain

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the inspection certificate on behalf of the owner. 587

(b) If a vehicle required to be inspected passes the 588
inspection, the contractor shall give the owner an inspection 589
certificate for the vehicle. 590

(c) The contractor shall include as part of the inspection 591
required under this section a visual anti-tampering inspection 592
that meets the requirements established by rules adopted under 593
division (B)(3) of this section. If the visual anti-tampering 594
inspection indicates that any emission control device has been 595
removed, modified, or impaired, the owner shall have performed on 596
the vehicle whatever repairs are necessary to pass the visual 597
anti-tampering inspection and to restore the vehicle to its proper 598
condition, including, without limitation, the restoration of any 599
emission control device that was removed, modified, or impaired. 600
If the district of registration of the vehicle is or is located in 601
a county that is subject to the basic motor vehicle inspection and 602
maintenance program under this section, the owner then shall take 603
the vehicle to a contractor or a licensee. If the district of 604
registration of the vehicle is or is located in a county that is 605
subject to the enhanced program under this section, the owner then 606
shall take the vehicle to a contractor. If the contractor or 607
licensee determines that the vehicle has been restored to its 608
proper condition and the vehicle then passes the tailpipe 609
emissions inspection required under this section, the contractor 610
or licensee shall give the owner an inspection certificate for the 611
vehicle. 612

(d) Except as otherwise provided in division (F)(1)(f) of 613
this section, if a vehicle required to be inspected under this 614
section fails the inspection, and the contractor's visual 615
anti-tampering inspection conducted under division (F)(1)(c) of 616
this section does not reveal any removal, modification, or 617
impairment of an emission control device or, if the original 618

visual anti-tampering inspection revealed such a removal,
modification, or impairment, the vehicle again fails the tailpipe
emissions inspection after the owner has performed all necessary
repairs to restore the vehicle to its proper condition, the owner
shall have the cost of repairs necessary to pass the tailpipe
emissions inspection estimated by a repair facility, which cost
shall include the cost of an engine tune-up. If the cost of the
repairs that are necessary for the vehicle to pass the tailpipe
emissions inspection do not exceed the waiver limit for that
vehicle, the owner shall have the repairs performed on the
vehicle. The owner then shall have the vehicle reinspected by a
contractor or licensee.

If the vehicle passes the reinspection, the contractor or
licensee shall give the owner an inspection certificate for the
vehicle. If the vehicle fails the reinspection, and the cost of
the repairs already performed on the vehicle is less than the
applicable waiver limit, the owner shall have additional repairs
performed on the vehicle in order to enable it to pass another
reinspection. If, after repairs costing at least the applicable
waiver limit have been performed on the vehicle under division
(F)(1)(d) of this section, the vehicle fails the reinspection, but
the reinspection indicates an improvement in tailpipe emissions of
the pollutant concerning which the vehicle initially failed the
inspection as specified in rules adopted under division (B)(3) of
this section and if, following the repairs, no emission levels
increase above the standard established by rules adopted under
that division for any pollutant concerning which the vehicle did
not initially fail, the contractor shall give the owner an
inspection certificate for the vehicle that includes a waiver
indicating that the vehicle did not pass the required inspection,
but that the owner had repairs costing at least the applicable
waiver limit performed on the vehicle.

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For the purposes of divisions (F)(1)(d) to (f) of this section, only a contractor may do either of the following:

(i) Issue inspection certificates that include waivers;

(ii) Notwithstanding any provision of those divisions, conduct reinspections of vehicles the district of registration of which is or is located in a county that is subject to the enhanced program under this section.

(e) Except as otherwise provided in division (F)(1)(f) of this section, if the cost of the repairs that are necessary for the vehicle to pass the tailpipe emissions inspection is estimated to be more than the applicable waiver limit, the owner need not have all of those repairs performed on the vehicle, but shall have an engine tune-up performed on the vehicle that meets the standards established by rules adopted under division (B)(3) of this section as well as any other necessary repairs the cost of which, together with the cost of the engine tune-up, equals at least the applicable waiver limit. Upon the owner's presentation of original repair receipts attesting that repairs costing at least the applicable waiver limit, including, without limitation, the engine tune-up required under division (F)(1)(e) of this section, have been performed on the vehicle, the contractor or licensee shall reinspect the vehicle to determine the effectiveness of the required engine tune-up. If the reinspection indicates an improvement in tailpipe emissions of the pollutant concerning which the vehicle initially failed the inspection as specified in rules adopted under division (B)(3) of this section and if, following the engine tune-up, no emission levels increase above the standard established by rules adopted under that division for any pollutant concerning which the vehicle did not initially fail, the contractor shall give the owner an inspection certificate for the vehicle that includes a waiver indicating that the vehicle did not pass the required inspection, but that the

owner complied with all requirements governing waivers. 683

(f) If a vehicle required to be inspected under this section 684
fails the inspection, and the contractor's visual anti-tampering 685
inspection conducted under division (F)(1)(c) of this section does 686
not reveal any removal, modification, or impairment of an emission 687
control device or, if the original visual anti-tampering 688
inspection revealed such a removal, modification, or impairment, 689
the vehicle again fails the tailpipe emissions inspection after 690
the owner has performed all necessary repairs to restore the 691
vehicle to its proper condition, the owner may perform the repairs 692
necessary for the vehicle to pass the tailpipe emissions 693
inspection. The owner shall keep a detailed record of the costs 694
incurred in performing those repairs. After performing repairs on 695
the vehicle costing not more than the applicable waiver limit, the 696
owner shall have the vehicle reinspected by the contractor or a 697
licensee. 698

If the vehicle passes the reinspection, the contractor or 699
licensee shall give the owner an inspection certificate for the 700
vehicle. If the vehicle fails the reinspection and the documented 701
cost of the repairs performed by the owner is less than the 702
applicable waiver limit, the owner shall have the cost of repairs 703
necessary to pass the tailpipe emissions inspection estimated by a 704
repair facility. The estimate shall include, without limitation, 705
the cost of an engine tune-up that meets the standards established 706
by rules adopted under division (B)(3) of this section. If the 707
cost of the engine tune-up, together with the documented cost of 708
the repairs performed by the owner, does not exceed the applicable 709
waiver limit, the owner shall have the engine tune-up performed on 710
the vehicle as well as any other necessary repairs the cost of 711
which, together with that documented cost and the cost of the 712
engine tune-up, equals at least the applicable waiver limit. 713

If the documented cost of repairs performed by the owner and 714

the estimated cost of an engine tune-up that meets the standards 715
established in rules adopted under division (B)(3) of this section 716
exceed the applicable waiver limit, the owner shall have 717
additional repairs performed on the vehicle by a repair facility 718
in order to enable it to pass another reinspection or until a 719
minimum expenditure equal to the applicable waiver limit is met, 720
whichever occurs first. 721

If, after repairs costing at least the applicable waiver 722
limit have been performed on the vehicle under division (F)(1)(f) 723
of this section, the vehicle fails the tailpipe reinspection, but 724
the reinspection indicates an improvement in the tailpipe 725
emissions of the pollutant concerning which the vehicle initially 726
failed the inspection as specified in rules adopted under division 727
(B)(3) of this section and if, following the repairs, no emission 728
levels increase above the standard established by rules adopted 729
under that division for any pollutant concerning which the vehicle 730
did not initially fail, the contractor shall give the owner an 731
inspection certificate for the vehicle that includes a waiver 732
indicating that the vehicle did not pass the required inspection, 733
but that the owner performed or had performed on the vehicle 734
repairs costing at least the applicable waiver limit. 735

(g) If a motor vehicle that is required to be inspected under 736
this section is covered by a valid and unexpired emission 737
performance warranty as provided under section 207(b) of the 738
"Clean Air Act Amendments," the owner shall have any repairs 739
necessary for the vehicle to pass that inspection performed on the 740
vehicle under that warranty. Such a vehicle is not eligible for a 741
waiver under division (F)(1)(d), (e), or (f) of this section. 742

(2) An owner or lessee of a motor vehicle required to be 743
inspected under this section and applicable rules adopted under it 744
shall present an inspection certificate issued for that vehicle by 745
a contractor or a licensee under this section when registering the 746

vehicle under Chapter 4503. of the Revised Code. 747

(3) The following motor vehicles are exempt from the 748
inspection requirements of this section and applicable rules 749
adopted under it: 750

(a) Vehicles over twenty-five years old, as determined by 751
model year, on the date on which proof of an annual inspection 752
otherwise would be required to be submitted with an application 753
for registration of the vehicles under this section and Chapter 754
4503. of the Revised Code; 755

(b) Vehicles registered to military personnel assigned to 756
military reservations outside this state, the district of 757
registration of which is or is located in any county that is 758
subject to this section; 759

(c) Passenger cars and noncommercial motor vehicles, as 760
defined in section 4501.01 of the Revised Code, that weigh over 761
ten thousand pounds gross vehicle weight; 762

(d) Commercial cars, as defined in section 4501.01 of the 763
Revised Code, having a taxable gross vehicle weight of more than 764
ten thousand pounds as provided in section 4503.042 of the Revised 765
Code; 766

(e) Historical vehicles registered under section 4503.181 of 767
the Revised Code; 768

(f) Licensed collector's vehicles as defined in section 769
4501.01 of the Revised Code; 770

(g) Parade and exhibition vehicles registered under section 771
4503.18 of the Revised Code; 772

(h) Motorcycles as defined in section 4511.01 of the Revised 773
Code; 774

(i) Electrically powered and alternatively fueled vehicles, 775
including at least those that are equipped to operate using 776

primarily one hundred per cent propane, butane, hydrogen, alcohol,
or natural gas as fuel;

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(j) Recreational vehicles as defined in section 4501.01 of
the Revised Code.

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(4) A motor vehicle, the legal title to which has never been
transferred by a manufacturer, distributor, or dealer to an
ultimate purchaser as defined in section 4517.01 of the Revised
Code, is exempt from the inspection requirements of this section
and rules adopted under it for a period of ~~one year~~ six years
commencing on the date when the first certificate of title to the
vehicle was issued on behalf of the ultimate purchaser under
Chapter 4503. of the Revised Code ~~if the district of registration
of the vehicle is or is located in a county that is subject to the
basic motor vehicle inspection and maintenance program under this
section and rules adopted under it or is exempt from those
inspection requirements for a period of two years commencing on
the date when the first certificate of title to the vehicle was
issued on behalf of the ultimate purchaser under that chapter if
the district of registration of the vehicle is or is located in a
county that is subject to the enhanced program under this section
and rules adopted under it. A motor vehicle that is exempt from
the motor vehicle inspection and maintenance program for a period
of six years under division (F)(4) of this section remains exempt
during that six-year period regardless of whether legal title to
the motor vehicle is transferred during that period.~~

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(5) The director shall notify, by mail, the owners of all
motor vehicles, the district of registration of which is or is
located in any county that is subject to this section, of the
applicable requirements established under this section.

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(G) The owner of a fleet of twenty-five or more vehicles
required to be inspected under this section, instead of having the
owner's motor vehicles inspected by a contractor or reinspected by

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a contractor or a licensee, may conduct self-inspection of those 809
vehicles in accordance with rules adopted by the director of 810
environmental protection under this section. The rules shall 811
establish, without limitation, requirements governing inspections 812
and reinspections conducted by any such owner, any inspection 813
stations owned and operated by any such owner for that purpose, 814
and inspection equipment used for that purpose; an annual 815
reporting requirement to assist the director in determining 816
compliance with this division; and the method of and procedures 817
for payment of a fee that shall not exceed three dollars for each 818
vehicle that is included in the self-inspection program. 819

(H) The federal government, the state, any political 820
subdivision, and any agency or instrumentality of those entities, 821
in accordance with rules adopted by the director of environmental 822
protection under this section, shall have inspected by a 823
contractor or reinspected by a contractor or a licensee or shall 824
self-inspect any motor vehicles that they own and operate in any 825
county that is subject to this section. The director shall adopt 826
rules under this section for the purposes of this division. The 827
rules shall establish, without limitation, an annual reporting 828
requirement to assist the director in determining compliance with 829
this division. The director may issue a notice of violation to a 830
governmental entity that the director finds has violated any 831
specific prohibition or has failed to comply with any affirmative 832
requirement of this section or any rule adopted under it. The 833
notice of violation shall set forth the specific violation or 834
failure to comply allegedly committed by the governmental entity 835
and shall be accompanied by an order requiring the governmental 836
entity to pay to the director the appropriate civil penalty 837
prescribed in this division. A governmental entity that receives a 838
notice of violation and order under this division for a violation 839
or failure to comply is liable for a civil penalty of two hundred 840

fifty dollars. The director may request the attorney general to
take appropriate action to effect compliance. Notwithstanding
division (A) of this section, as used in this division, "motor
vehicle" has the same meaning as in section 4511.01 of the Revised
Code.

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(I) There is hereby created in the state treasury the motor
vehicle inspection and maintenance fund, which shall consist of
moneys received by the director under this section and section
3704.17 of the Revised Code. The director shall use moneys in the
fund solely for administration, supervision, and enforcement of
the program established under this section and rules adopted under
it and public education concerning the program.

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(J) The director periodically shall review the information
submitted to the director by licensed reinspection stations
pursuant to rules adopted under division (C)(6) of this section,
information submitted to the director by any contractor under
division (D)(10) of this section, annual reports submitted by
motor vehicle fleet owners under division (G) of this section and
rules adopted under that division, and the list of motor vehicles
for which multi-year registrations are in effect provided to the
director under division (I)(2)(b) of section 4503.10 of the
Revised Code, as necessary to determine whether owners of motor
vehicles who have obtained multi-year registrations under section
4503.103 of the Revised Code or rules adopted under it have
complied with the requirement of division (F)(1)(a) of this
section to have their vehicles inspected and obtain inspection
certificates for them annually or biennially, whichever is
applicable. If the director finds from that information that, in a
year intervening between the years of issuance and expiration of a
multi-year registration in which an owner is required to have a
vehicle inspected and obtain an inspection certificate for it
under that division, the owner has not done so within the

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applicable three hundred sixty-five day period, the director 873
immediately shall send written notice of that fact to the 874
registrar of motor vehicles. Upon receipt of information submitted 875
pursuant to rules adopted under division (C)(6) of this section, 876
information submitted under division (D)(10) of this section, or 877
the annual report of a fleet owner submitted pursuant to rules 878
adopted under division (G) of this section indicating that an 879
owner who was the subject of an earlier notice to the registrar 880
under this division has had the vehicle named in the notice 881
inspected and has obtained an inspection certificate for it in 882
compliance with division (F)(1)(a) of this section, the director 883
immediately shall send written notice of that fact to the 884
registrar. 885

(K)(1)(a) If a redesignation request demonstrating compliance 886
with the national ambient air quality standard for carbon monoxide 887
or ozone in a county designated as nonattainment for carbon 888
monoxide or ozone and demonstrating that operation of a motor 889
vehicle inspection and maintenance program is not necessary for 890
attainment and maintenance of those standards in that county has 891
been submitted to and is pending before the United States 892
environmental protection agency under the "Clean Air Act 893
Amendments," and if no release and permit has been issued to the 894
environmental protection agency under division (D)~~(14)~~(15) of this 895
section and section 125.06 of the Revised Code, the director of 896
environmental protection may submit a written request to the 897
director of administrative services to indefinitely delay the 898
issuance of a request for proposals or the award of a contract 899
under division (D) of this section for the operation of a motor 900
vehicle inspection and maintenance program in that county or, if 901
such a request for proposals has been issued under that division, 902
to withdraw it. Upon receipt of such a written request from the 903
director of environmental protection, the director of 904

administrative services shall take the requested actions. 905

(b) If a release and permit has been issued to the 906
environmental protection agency under division (D)~~(14)~~(15) of this 907
section and section 125.06 of the Revised Code, the director of 908
environmental protection may indefinitely delay the issuance of a 909
request for proposals and award of a contract under division (D) 910
of this section for the operation of a motor vehicle inspection 911
and maintenance program or may withdraw any such request that has 912
been issued under that division in connection with a county for 913
which a redesignation request making the demonstrations described 914
in division (K)(1)(a) of this section has been submitted to and is 915
pending before the United States environmental protection agency 916
under the "Clean Air Act Amendments." 917

(c) If no release and permit has been issued to the 918
environmental protection agency under division (D)~~(14)~~(15) of this 919
section and section 125.06 of the Revised Code, the director of 920
environmental protection may submit a written request to the 921
director of administrative services to proceed with the issuance 922
of a request for proposals and the award of a contract for the 923
operation of a motor vehicle inspection and maintenance program 924
under division (D) of this section in a county for which a 925
redesignation request described in division (K)(1)(a) of this 926
section was submitted to the United States environmental 927
protection agency or, if such a release and permit has been issued 928
to the environmental protection agency, the director of 929
environmental protection may proceed with the issuance of such a 930
request under either of the following circumstances: 931

(i) Upon disapproval of the redesignation request by the 932
United States environmental protection agency; 933

(ii) Upon approval of the redesignation request by the United 934
States environmental protection agency if the director of 935
environmental protection determines that operation of a motor 936

vehicle inspection and maintenance program in the county is 937
necessary to protect and maintain compliance with the national 938
ambient air quality standard for carbon monoxide or ozone in the 939
county. 940

If no such release and permit has been issued to the 941
environmental protection agency, the director of administrative 942
services, upon receipt of a written request from the director of 943
environmental protection under division (K)(1)(c) of this section, 944
shall take the requested actions. 945

(2) If at any time air quality monitoring data in any county 946
where a motor vehicle inspection and maintenance program is 947
required under this section and rules adopted under it demonstrate 948
that that county has attained and maintained compliance for three 949
consecutive years with the national ambient air quality standard 950
for carbon monoxide or ozone under the "Clean Air Act Amendments," 951
the director, at the earliest possible date, shall prepare and 952
submit to the administrator of the United States environmental 953
protection agency a demonstration that such attainment has been so 954
achieved and maintained in that county. If the administrator 955
approves the director's submittal as demonstrating that compliance 956
with the national ambient air quality standard for carbon monoxide 957
or ozone under that act has been achieved and maintained in the 958
county and if the director determines that continued operation of 959
a motor vehicle inspection and maintenance program in the county 960
is not necessary to protect and maintain compliance with the 961
national ambient air quality standard for carbon monoxide or 962
ozone, the director may rescind the rules adopted under division 963
(B) of this section requiring implementation and operation of the 964
program in that county. A rescission shall take effect in such a 965
county on the date of the expiration of the contract or renewal 966
thereof provided for in division (D) of this section that next 967
succeeds the administrator's approval of the demonstration in that 968

county. 969

(L) There is hereby created the motor vehicle inspection and 970
maintenance program legislative oversight committee, which shall 971
be comprised of six members. The speaker of the house of 972
representatives shall appoint three members of the house of 973
representatives to the committee, not more than two of whom shall 974
be from any one political party, and the president of the senate 975
shall appoint three members of the senate to the committee, not 976
more than two of whom shall be from any one political party. Each 977
member shall serve at the pleasure of the member's appointing 978
authority. During the first year of any legislative session, the 979
~~chairman~~ chairperson of the committee shall be a member from the 980
house of representatives and the ~~vice-chairman~~ vice-chairperson 981
shall be a member from the senate, as designated by their 982
appointing authorities. During the second year of any legislative 983
session, the ~~chairman~~ chairperson shall be a member from the 984
senate and the ~~vice-chairman~~ vice-chairperson shall be a member 985
from the house of representatives, as designated by their 986
appointing authorities. 987

The committee shall monitor the motor vehicle inspection and 988
maintenance program established under this section and, in doing 989
so, shall work in complete cooperation with the Ohio environmental 990
protection agency and the United States environmental protection 991
agency. The former agency shall provide to the committee any data, 992
reports, and other information and materials requested by the 993
committee. 994

The director shall notify the committee whenever the program 995
established under this section is required to be implemented in a 996
county because of a change in that county's nonattainment 997
classification under the "Clean Air Act Amendments" or if an 998
enhanced program is required to be implemented in a county under 999
section 3704.142 of the Revised Code. 1000

If at any time the program established under this section is 1001
terminated, the committee shall cease to exist on the date of 1002
termination. 1003

(M) Implementation of the motor vehicle inspection and 1004
maintenance program established under this section is an essential 1005
state function mandated by the "Clean Air Act Amendments." The 1006
director or the director's authorized representative may perform 1007
essential governmental duties that are necessary to implement the 1008
program properly within any county that is subject to this 1009
section, including at least the placement of directional traffic 1010
signs to assist citizens in finding inspection stations. The 1011
director or the director's authorized representative need not 1012
comply with any applicable ordinances or resolutions of any 1013
political subdivisions if that compliance would prevent the 1014
director or the director's authorized representative from 1015
performing any such essential governmental duties. 1016

Sec. 5733.51. There is hereby allowed a refundable credit 1017
against the tax imposed by this chapter to compensate for fees 1018
paid by the taxpayer in the taxable year pursuant to section 1019
3704.14 of the Revised Code for the inspection or reinspection of 1020
each vehicle for which the vehicle's certificate of title shows 1021
that the vehicle is seven years of age or older. The taxpayer 1022
shall claim the credit on the annual report made pursuant to 1023
section 5733.02 of the Revised Code. 1024

The credit shall be claimed in the order prescribed by 1025
section 5733.98 of the Revised Code. The amount of the credit 1026
shall equal the actual cost of inspection or reinspection fees 1027
paid by the taxpayer in the taxable year. If the amount of the 1028
credit exceeds the amount of the tax otherwise due under this 1029
chapter after deduction of all other credits claimed by the 1030
taxpayer in the order prescribed by section 5733.98 of the Revised 1031

Code, the taxpayer is entitled to a refund of the excess. 1032

A taxpayer shall provide the tax commissioner with a copy of 1033
any inspection certificate issued in the taxable year pursuant to 1034
section 3704.14 of the Revised Code, the receipt or receipts 1035
showing the amount paid by the taxpayer for each inspection or 1036
reinspection, and any other information that is necessary, in the 1037
opinion of the tax commissioner, to determine the amount of credit 1038
allowed under this section. 1039

Sec. 5733.98. (A) To provide a uniform procedure for 1040
calculating the amount of tax imposed by section 5733.06 of the 1041
Revised Code that is due under this chapter, a taxpayer shall 1042
claim any credits to which it is entitled in the following order, 1043
except as otherwise provided in section 5733.058 of the Revised 1044
Code: 1045

(1) The credit for taxes paid by a qualifying pass-through 1046
entity allowed under section 5733.0611 of the Revised Code; 1047

(2) The credit for qualifying affiliated groups under section 1048
5733.068 of the Revised Code; 1049

(3) The subsidiary corporation credit under section 5733.067 1050
of the Revised Code; 1051

(4) The savings and loan assessment credit under section 1052
5733.063 of the Revised Code; 1053

(5) The credit for recycling and litter prevention donations 1054
under section 5733.064 of the Revised Code; 1055

(6) The credit for employers that enter into agreements with 1056
child day-care centers under section 5733.36 of the Revised Code; 1057

(7) The credit for employers that reimburse employee child 1058
day-care expenses under section 5733.38 of the Revised Code; 1059

(8) The credit for maintaining railroad active grade crossing 1060

warning devices under section 5733.43 of the Revised Code;	1061
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(9) The credit for purchases of lights and reflectors under section 5733.44 of the Revised Code;	1063
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(10) The credit for manufacturing investments under section 5733.061 of the Revised Code;	1065
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(11) The credit for purchases of new manufacturing machinery and equipment under section 5733.31 or section 5733.311 of the Revised Code;	1067
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(12) The second credit for purchases of new manufacturing machinery and equipment under section 5733.33 of the Revised Code;	1070
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(13) The job training credit under section 5733.42 of the Revised Code;	1072
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(14) The credit for qualified research expenses under section 5733.351 of the Revised Code;	1074
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(15) The enterprise zone credit under section 5709.66 of the Revised Code;	1076
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(16) The credit for the eligible costs associated with a voluntary action under section 5733.34 of the Revised Code;	1078
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(17) The credit for employers that establish on-site child day-care under section 5733.37 of the Revised Code;	1080
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(18) The credit for purchases of qualifying grape production property under section 5733.32 of the Revised Code;	1082
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(19) The export sales credit under section 5733.069 of the Revised Code;	1084
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(20) The credit for research and development and technology transfer investors under section 5733.35 of the Revised Code;	1086
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(21) The enterprise zone credits under section 5709.65 of the Revised Code;	1088
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(22) The credit for using Ohio coal under section 5733.39 of the Revised Code; 1090
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(23) The refundable jobs creation credit under section 5733.0610 of the Revised Code; 1092
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(24) The credit for vehicle emissions inspection or reinspection fees granted under section 5733.51 of the Revised Code. 1094
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(B) For any credit, ~~except the refundable jobs creation credit~~ credits enumerated in divisions (A)(23) and (24) of this section, 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. 1097
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Sec. 5747.391. There is hereby allowed a refundable credit against the tax imposed by this chapter to compensate for fees paid by the taxpayer in the taxable year pursuant to section 3704.14 of the Revised Code for the inspection or reinspection of each vehicle for which the vehicle's certificate of title shows that the vehicle is seven years of age or older. The taxpayer shall claim the credit on the annual return made pursuant to section 5747.08 of the Revised Code. 1104
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The credit shall be claimed in the order prescribed by section 5747.98 of the Revised Code. The amount of the credit shall equal the actual cost of inspection or reinspection fees paid by the taxpayer in the taxable year. If the amount of the credit exceeds the amount of the tax otherwise due under this chapter after deduction of all other credits claimed by the taxpayer in the order prescribed by section 5747.98 of the Revised Code, the taxpayer is entitled to a refund of the excess. 1112
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A taxpayer shall provide the tax commissioner with a copy of any inspection certificate issued in the taxable year pursuant to section 3704.14 of the Revised Code, the receipt or receipts showing the amount paid by the taxpayer for each inspection or reinspection, and any other information that is necessary, in the opinion of the tax commissioner, to determine the amount of 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;	1149 1150
(11) The joint filing credit under division (G) of section 5747.05 of the Revised Code;	1151 1152
(12) The nonresident credit under division (A) of section 5747.05 of the Revised Code;	1153 1154
(13) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	1155 1156
(14) The credit for employers that enter into agreements with child day-care centers under section 5747.34 of the Revised Code;	1157 1158 1159
(15) The credit for employers that reimburse employee child day-care expenses under section 5747.36 of the Revised Code;	1160 1161
(16) The credit for adoption of a minor child under section 5747.37 of the Revised Code;	1162 1163
(17) The credit for purchases of lights and reflectors under section 5747.38 of the Revised Code;	1164 1165
(18) The credit for manufacturing investments under section 5747.051 of the Revised Code;	1166 1167
(19) The credit for purchases of new manufacturing machinery and equipment under section 5747.26 or section 5747.261 of the Revised Code;	1168 1169 1170
(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;	1171 1172 1173
(21) The job training credit under section 5747.39 of the Revised Code;	1174 1175
(22) The enterprise zone credit under section 5709.66 of the Revised Code;	1176 1177

(23) The credit for the eligible costs associated with a voluntary action under section 5747.32 of the Revised Code;	1178 1179
(24) The credit for employers that establish on-site child day-care centers under section 5747.35 of the Revised Code;	1180 1181
(25) The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	1182 1183
(26) The export sales credit under section 5747.057 of the Revised Code;	1184 1185
(27) The credit for research and development and technology transfer investors under section 5747.33 of the Revised Code;	1186 1187
(28) The enterprise zone credits under section 5709.65 of the Revised Code;	1188 1189
(29) The refundable jobs creation credit under section 5747.058 of the Revised Code;	1190 1191
(30) The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;	1192 1193
(31) The refundable credits for taxes paid by a qualifying pass-through entity granted under division (J) of section 5747.08 of the Revised Code;	1194 1195 1196
<u>(32) The credit for vehicle emissions inspection or reinspection fees granted under section 5747.391 of the Revised Code.</u>	1197 1198 1199
(B) For any credit, except the refundable credits enumerated in divisions (A)(29), (30), and (31) , <u>and (32)</u> 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	1200 1201 1202 1203 1204 1205 1206 1207

shall be construed to allow a taxpayer to claim, directly or 1208
indirectly, a credit more than once for a taxable year. 1209

Section 2. That existing sections 3704.14, 5733.98, and 1210
5747.98 of the Revised Code are hereby repealed. 1211

Section 3. Sections 5733.51, 5733.98, 5747.391, and 5747.98 1212
of the Revised Code, as enacted or amended by this act, apply to 1213
vehicle emissions inspections for which an inspection certificate 1214
is issued under section 3704.14 of the Revised Code on or after 1215
the effective date of this act. 1216