

As Introduced

**129th General Assembly
Regular Session
2011-2012**

H. B. No. 310

Representative Goodwin

**Cosponsors: Representatives Combs, Gonzales, Murray, Antonio,
McGregor**

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A BILL

To amend section 5739.025 of the Revised Code to 1
reduce the amount of sales tax due on the purchase 2
or lease of a qualifying electric vehicle by up to 3
\$2,000. 4

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

Section 1. That section 5739.025 of the Revised Code be 5
amended to read as follows: 6

Sec. 5739.025. As used in this section, "local tax" means a 7
tax imposed pursuant to section 5739.021, 5739.023, 5739.026, 8
5741.021, 5741.022, or 5741.023 of the Revised Code. 9

(A) The taxes levied by sections 5739.02 and 5741.02 of the 10
Revised Code shall be collected as follows: 11

(1) On and after July 1, 2003, and on or before June 30, 12
2005, in accordance with the following schedule: 13

If the price		The amount of	
is at least	But not more than	the tax is	
\$.01	\$.15	No tax	14
.16	.16	1¢	15

16
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.17	.33	2¢	18
.34	.50	3¢	19
.51	.66	4¢	20
.67	.83	5¢	21
.84	1.00	6¢	22

If the price exceeds one dollar, the tax is six cents on each one dollar. If the price exceeds one dollar or a multiple thereof by not more than seventeen cents, the amount of tax is six cents for each one dollar plus one cent. If the price exceeds one dollar or a multiple thereof by more than seventeen cents, the amount of tax is six cents for each one dollar plus the amount of tax for prices eighteen cents through ninety-nine cents in accordance with the schedule above.

(2) On and after July 1, 2005, and on and before December 31, 2005, in accordance with the following schedule:

If the price is at least	But not more than	The amount of the tax is	
\$.01	\$.15	No tax	35
.16	.18	1¢	36
.19	.36	2¢	37
.37	.54	3¢	38
.55	.72	4¢	39
.73	.90	5¢	40
.91	1.09	6¢	41
1.10	1.27	7¢	42
1.28	1.46	8¢	43
1.47	1.64	9¢	44
1.65	1.82	10¢	45
1.83	2.00	11¢	46

If the price exceeds two dollars, the tax is eleven cents on each two dollars. If the price exceeds two dollars or a multiple thereof by not more than eighteen cents, the amount of tax is

eleven cents for each two dollars plus one cent. If the price 50
exceeds two dollars or a multiple thereof by more than eighteen 51
cents, the amount of tax is eleven cents for each two dollars plus 52
the amount of tax for prices nineteen cents through one dollar and 53
ninety-nine cents in accordance with the schedule above. 54

(B) On and after July 1, 2003, and on and before June 30, 55
2005, the combined taxes levied by sections 5739.02 and 5741.02 56
and pursuant to sections 5739.021, 5739.023, 5739.026, 5741.021, 57
5741.022, and 5741.023 of the Revised Code shall be collected in 58
accordance with the following schedules: 59

(1) When the combined rate of state and local tax is six and 60
one-fourth per cent: 61

If the price		The amount of	
is at least	But not more than	the tax is	
\$.01	\$.15	No tax	64
.16	.16	1¢	65
.17	.32	2¢	66
.33	.48	3¢	67
.49	.64	4¢	68
.65	.80	5¢	69
.81	.96	6¢	70
.97	1.12	7¢	71
1.13	1.28	8¢	72
1.29	1.44	9¢	73
1.45	1.60	10¢	74
1.61	1.76	11¢	75
1.77	1.92	12¢	76
1.93	2.08	13¢	77
2.09	2.24	14¢	78
2.25	2.40	15¢	79
2.41	2.56	16¢	80
2.57	2.72	17¢	81

2.73	2.88	18¢	82
2.89	3.04	19¢	83
3.05	3.20	20¢	84
3.21	3.36	21¢	85
3.37	3.52	22¢	86
3.53	3.68	23¢	87
3.69	3.84	24¢	88
3.85	4.00	25¢	89

If the price exceeds four dollars, the tax is twenty-five cents on each four dollars. If the price exceeds four dollars or a multiple thereof by not more than sixteen cents, the amount of tax is twenty-five cents for each four dollars plus one cent. If the price exceeds four dollars or a multiple thereof by more than sixteen cents, the amount of tax is twenty-five cents for each four dollars plus the amount of tax for prices seventeen cents through three dollars and ninety-nine cents in accordance with the schedule above.

(2) When the combined rate of state and local tax is six and one-half per cent:

If the price is at least	But not more than	The amount of the tax is	
\$.01	\$.15	No tax	101
.16	.30	2¢	102
.31	.46	3¢	103
.47	.61	4¢	104
.62	.76	5¢	105
.77	.92	6¢	106
.93	1.07	7¢	107
1.08	1.23	8¢	108
1.24	1.38	9¢	109
1.39	1.53	10¢	110
1.54	1.69	11¢	111

1.70 1.84 12¢ 114

1.85 2.00 13¢ 115

If the price exceeds two dollars, the tax is thirteen cents 116
on each two dollars. If the price exceeds two dollars or a 117
multiple thereof by not more than fifteen cents, the amount of tax 118
is thirteen cents for each two dollars plus one cent. If the price 119
exceeds two dollars or a multiple thereof by more than fifteen 120
cents, the amount of tax is thirteen cents for each two dollars 121
plus the amount of tax for prices sixteen cents through one dollar 122
and ninety-nine cents in accordance with the schedule above. 123

(3) When the combined rate of state and local tax is six and 124
three-fourths per cent: 125

If the price		The amount of	
is at least	But not more than	the tax is	
\$.01	\$.15	No tax	128
.16	.29	2¢	129
.30	.44	3¢	130
.45	.59	4¢	131
.60	.74	5¢	132
.75	.88	6¢	133
.89	1.03	7¢	134
1.04	1.18	8¢	135
1.19	1.33	9¢	136
1.34	1.48	10¢	137
1.49	1.62	11¢	138
1.63	1.77	12¢	139
1.78	1.92	13¢	140
1.93	2.07	14¢	141
2.08	2.22	15¢	142
2.23	2.37	16¢	143
2.38	2.51	17¢	144
2.52	2.66	18¢	145

2.67	2.81	19¢	146
2.82	2.96	20¢	147
2.97	3.11	21¢	148
3.12	3.25	22¢	149
3.26	3.40	23¢	150
3.41	3.55	24¢	151
3.56	3.70	25¢	152
3.71	3.85	26¢	153
3.86	4.00	27¢	154

If the price exceeds four dollars, the tax is twenty-seven cents on each four dollars. If the price exceeds four dollars or a multiple thereof by not more than fourteen cents, the amount of tax is twenty-seven cents for each four dollars plus one cent. If the price exceeds four dollars or a multiple thereof by more than fourteen but by not more than twenty-nine cents, the amount of tax is twenty-seven cents for each four dollars plus two cents. If the price exceeds four dollars or a multiple thereof by more than twenty-nine cents the amount of tax is twenty-seven cents for each four dollars plus the amount of tax for prices thirty cents through three dollars and ninety-nine cents in accordance with the schedule above.

(4) When the combined rate of state and local tax is seven per cent:

If the price		The amount of	169
is at least	But not more than	the tax is	170
\$.01	\$.15	No tax	171
.16	.28	2¢	172
.29	.42	3¢	173
.43	.57	4¢	174
.58	.71	5¢	175
.72	.85	6¢	176
.86	1.00	7¢	177

If the price exceeds one dollar, the tax is seven cents on 178
each one dollar. If the price exceeds one dollar or a multiple 179
thereof by not more than fifteen cents, the amount of tax is seven 180
cents for each one dollar plus one cent. If the price exceeds one 181
dollar or a multiple thereof by more than fifteen cents, the 182
amount of tax is seven cents for each one dollar plus the amount 183
of tax for prices sixteen cents through ninety-nine cents in 184
accordance with the schedule above. 185

(5) When the combined rate of state and local tax is seven 186
and one-fourth per cent: 187

If the price		The amount of	
is at least	But not more than	the tax is	
\$.01	\$.15	No tax	188
.16	.27	2¢	189
.28	.41	3¢	190
.42	.55	4¢	191
.56	.68	5¢	192
.69	.82	6¢	193
.83	.96	7¢	194
.97	1.10	8¢	195
1.11	1.24	9¢	196
1.25	1.37	10¢	197
1.38	1.51	11¢	198
1.52	1.65	12¢	199
1.66	1.79	13¢	200
1.80	1.93	14¢	201
1.94	2.06	15¢	202
2.07	2.20	16¢	203
2.21	2.34	17¢	204
2.35	2.48	18¢	205
2.49	2.62	19¢	206
2.63	2.75	20¢	207

2.76	2.89	21¢	210
2.90	3.03	22¢	211
3.04	3.17	23¢	212
3.18	3.31	24¢	213
3.32	3.44	25¢	214
3.45	3.58	26¢	215
3.59	3.72	27¢	216
3.73	3.86	28¢	217
3.87	4.00	29¢	218

If the price exceeds four dollars, the tax is twenty-nine cents on each four dollars. If the price exceeds four dollars or a multiple thereof by not more than thirteen cents, the amount of tax is twenty-nine cents for each four dollars plus one cent. If the price exceeds four dollars or a multiple thereof by more than thirteen cents but by not more than twenty-seven cents, the amount of tax is twenty-nine cents for each four dollars plus two cents. If the price exceeds four dollars or a multiple thereof by more than twenty-seven cents, the amount of tax is twenty-nine cents for each four dollars plus the amount of tax for prices twenty-eight cents through three dollars and ninety-nine cents in accordance with the schedule above.

(6) When the combined rate of state and local tax is seven and one-half per cent:

If the price		The amount of	233
is at least	But not more than	the tax is	234
\$.01	\$.15	No tax	235
.16	.26	2¢	236
.27	.40	3¢	237
.41	.53	4¢	238
.54	.65	5¢	239
.66	.80	6¢	240
.81	.93	7¢	241

.94	1.06	8¢	242
1.07	1.20	9¢	243
1.21	1.33	10¢	244
1.34	1.46	11¢	245
1.47	1.60	12¢	246
1.61	1.73	13¢	247
1.74	1.86	14¢	248
1.87	2.00	15¢	249

If the price exceeds two dollars, the tax is fifteen cents on 250
each two dollars. If the price exceeds two dollars or a multiple 251
thereof by not more than fifteen cents, the amount of tax is 252
fifteen cents for each two dollars plus one cent. If the price 253
exceeds two dollars or a multiple thereof by more than fifteen 254
cents, the amount of tax is fifteen cents for each two dollars 255
plus the amount of tax for prices sixteen cents through one dollar 256
and ninety-nine cents in accordance with the schedule above. 257

(7) When the combined rate of state and local tax is seven 258
and three-fourths per cent: 259

If the price		The amount of	260
is at least	But not more than	the tax is	261
\$.01	\$.15	No tax	262
.16	.25	2¢	263
.26	.38	3¢	264
.39	.51	4¢	265
.52	.64	5¢	266
.65	.77	6¢	267
.78	.90	7¢	268
.91	1.03	8¢	269
1.04	1.16	9¢	270
1.17	1.29	10¢	271
1.30	1.41	11¢	272
1.42	1.54	12¢	273

1.55	1.67	13¢	274
1.68	1.80	14¢	275
1.81	1.93	15¢	276
1.94	2.06	16¢	277
2.07	2.19	17¢	278
2.20	2.32	18¢	279
2.33	2.45	19¢	280
2.46	2.58	20¢	281
2.59	2.70	21¢	282
2.71	2.83	22¢	283
2.84	2.96	23¢	284
2.97	3.09	24¢	285
3.10	3.22	25¢	286
3.23	3.35	26¢	287
3.36	3.48	27¢	288
3.49	3.61	28¢	289
3.62	3.74	29¢	290
3.75	3.87	30¢	291
3.88	4.00	31¢	292

If the price exceeds four dollars, the tax is thirty-one cents on each four dollars. If the price exceeds four dollars or a multiple thereof by not more than twelve cents, the amount of tax is thirty-one cents for each four dollars plus one cent. If the price exceeds four dollars or a multiple thereof by more than twelve cents but by not more than twenty-five cents, the amount of tax is thirty-one cents for each four dollars plus two cents. If the price exceeds four dollars or a multiple thereof by more than twenty-five cents, the amount of tax is thirty-one cents for each four dollars plus the amount of tax for prices twenty-six cents through three dollars and ninety-nine cents in accordance with the schedule above.

(8) When the combined rate of state and local tax is eight per cent:

If the price		The amount of	307
is at least	But not more than	the tax is	308
\$.01	\$.15	No tax	309
.16	.25	2¢	310
.26	.37	3¢	311
.38	.50	4¢	312
.51	.62	5¢	313
.63	.75	6¢	314
.76	.87	7¢	315
.88	1.00	8¢	316

If the price exceeds one dollar, the tax is eight cents on 317
each one dollar. If the price exceeds one dollar or a multiple 318
thereof by not more than twelve cents, the amount of tax is eight 319
cents for each one dollar plus one cent. If the price exceeds one 320
dollar or a multiple thereof by more than twelve cents but not 321
more than twenty-five cents, the amount of tax is eight cents for 322
each one dollar plus two cents. If the price exceeds one dollar or 323
a multiple thereof by more than twenty-five cents, the amount of 324
tax is eight cents for each one dollar plus the amount of tax for 325
prices twenty-six cents through ninety-nine cents in accordance 326
with the schedule above. 327

(9) When the combined rate of state and local tax is eight 328
and one-fourth per cent: 329

If the price		The amount of	330
is at least	But not more than	the tax is	331
\$.01	\$.15	No tax	332
.16	.24	2¢	333
.25	.36	3¢	334
.37	.48	4¢	335
.49	.60	5¢	336
.61	.72	6¢	337
.73	.84	7¢	338

.85	.96	8¢	339
.97	1.09	9¢	340
1.10	1.21	10¢	341
1.22	1.33	11¢	342
1.34	1.45	12¢	343
1.46	1.57	13¢	344
1.58	1.69	14¢	345
1.70	1.81	15¢	346
1.82	1.93	16¢	347
1.94	2.06	17¢	348
2.07	2.18	18¢	349
2.19	2.30	19¢	350
2.31	2.42	20¢	351
2.43	2.54	21¢	352
2.55	2.66	22¢	353
2.67	2.78	23¢	354
2.79	2.90	24¢	355
2.91	3.03	25¢	356
3.04	3.15	26¢	357
3.16	3.27	27¢	358
3.28	3.39	28¢	359
3.40	3.51	29¢	360
3.52	3.63	30¢	361
3.64	3.75	31¢	362
3.76	3.87	32¢	363
3.88	4.00	33¢	364

If the price exceeds four dollars, the tax is thirty-three 365
cents on each four dollars. If the price exceeds four dollars or a 366
multiple thereof by not more than eleven cents, the amount of tax 367
is thirty-three cents for each four dollars plus one cent. If the 368
price exceeds four dollars or a multiple thereof by more than 369
eleven cents but by not more than twenty-four cents, the amount of 370
tax is thirty-three cents for each four dollars plus two cents. If 371

the price exceeds four dollars or a multiple thereof by more than 372
 twenty-four cents, the amount of tax is thirty-three cents for 373
 each four dollars plus the amount of tax for prices twenty-six 374
 cents through three dollars and ninety-nine cents in accordance 375
 with the schedule above. 376

(10) When the combined rate of state and local tax is eight 377
 and one-half per cent: 378

If the price		The amount of	
is at least	But not more than	the tax is	
\$.01	\$.15	No tax	381
.16	.23	2¢	382
.24	.35	3¢	383
.36	.47	4¢	384
.48	.58	5¢	385
.59	.70	6¢	386
.71	.82	7¢	387
.83	.94	8¢	388
.95	1.05	9¢	389
1.06	1.17	10¢	390
1.18	1.29	11¢	391
1.30	1.41	12¢	392
1.42	1.52	13¢	393
1.53	1.64	14¢	394
1.65	1.76	15¢	395
1.77	1.88	16¢	396
1.89	2.00	17¢	397

If the price exceeds two dollars, the tax is seventeen cents 398
 on each two dollars. If the price exceeds two dollars or a 399
 multiple thereof by not more than eleven cents, the amount of tax 400
 is seventeen cents for each two dollars plus one cent. If the 401
 price exceeds two dollars or a multiple thereof by more than 402
 eleven cents but by not more than twenty-three cents, the amount 403

of tax is seventeen cents for each two dollars plus two cents. If 404
the price exceeds two dollars or a multiple thereof by more than 405
twenty-three cents, the amount of tax is seventeen cents for each 406
two dollars plus the amount of tax for prices twenty-four cents 407
through one dollar and ninety-nine cents in accordance with the 408
schedule above. 409

(11) When the combined rate of state and local tax is eight 410
and three-fourths per cent: 411

If the price		The amount of	
is at least	But not more than	the tax is	
\$.01	\$.15	No tax	414
.16	.22	2¢	415
.23	.34	3¢	416
.35	.45	4¢	417
.46	.57	5¢	418
.58	.68	6¢	419
.69	.80	7¢	420
.81	.91	8¢	421
.92	1.02	9¢	422
1.03	1.14	10¢	423
1.15	1.25	11¢	424
1.26	1.37	12¢	425
1.38	1.48	13¢	426
1.49	1.60	14¢	427
1.61	1.71	15¢	428
1.72	1.82	16¢	429
1.83	1.94	17¢	430
1.95	2.05	18¢	431
2.06	2.17	19¢	432
2.18	2.28	20¢	433
2.29	2.40	21¢	434
2.41	2.51	22¢	435

2.52	2.62	23¢	436
2.63	2.74	24¢	437
2.75	2.85	25¢	438
2.86	2.97	26¢	439
2.98	3.08	27¢	440
3.09	3.20	28¢	441
3.21	3.31	29¢	442
3.32	3.42	30¢	443
3.43	3.54	31¢	444
3.55	3.65	32¢	445
3.66	3.77	33¢	446
3.78	3.88	34¢	447
3.89	4.00	35¢	448

If the price exceeds four dollars, the tax is thirty-five cents on each four dollars. If the price exceeds four dollars or a multiple thereof by not more than eleven cents, the amount of tax is thirty-five cents for each four dollars plus one cent. If the price exceeds four dollars or a multiple thereof by more than eleven cents but by not more than twenty-two cents, the amount of tax is thirty-five cents for each four dollars plus two cents. If the price exceeds four dollars or a multiple thereof by more than twenty-two cents, the amount of tax is thirty-five cents for each four dollars plus the amount of tax for prices twenty-three cents through three dollars and ninety-nine cents in accordance with the schedule above.

(12) When the combined rate of state and local tax is nine per cent:

If the price		The amount of	463
is at least	But not more than	the tax is	464
\$.01	\$.15	No tax	465
.16	.22	2¢	466
.23	.33	3¢	467

.34	.44	4¢	468
.45	.55	5¢	469
.56	.66	6¢	470
.67	.77	7¢	471
.78	.88	8¢	472
.89	1.00	9¢	473

If the price exceeds one dollar, the tax is nine cents on 474
each one dollar. If the price exceeds one dollar or a multiple 475
thereof by not more than eleven cents, the amount of tax is nine 476
cents for each one dollar plus one cent. If the price exceeds one 477
dollar or a multiple thereof by more than eleven cents but by not 478
more than twenty-two cents, the amount of tax is nine cents for 479
each one dollar plus two cents. If the price exceeds one dollar or 480
a multiple thereof by more than twenty-two cents, the amount of 481
tax is nine cents for each one dollar plus the amount of tax for 482
prices twenty-three cents through ninety-nine cents in accordance 483
with the schedule above. 484

(C) On and after July 1, 2005, and on and before December 31, 485
2005, the combined taxes levied by sections 5739.02 and 5741.02 486
and pursuant to sections 5739.021, 5739.023, 5739.026, 5741.021, 487
5741.022, and 5741.023 of the Revised Code shall be collected in 488
accordance with the following schedules: 489

(1) When the total rate of local tax is one-fourth per cent: 490

If the price	But not	The amount	
is at least	more than	of the tax is	
\$.01	\$.15	No tax	493
.16	.17	1¢	494
.18	.34	2¢	495
.35	.52	3¢	496
.53	.69	4¢	497
.70	.86	5¢	498
.87	1.04	6¢	499

1.05	1.21	7¢	500
1.22	1.39	8¢	501
1.40	1.56	9¢	502
1.57	1.73	10¢	503
1.74	1.91	11¢	504
1.92	2.08	12¢	505
2.09	2.26	13¢	506
2.27	2.43	14¢	507
2.44	2.60	15¢	508
2.61	2.78	16¢	509
2.79	2.95	17¢	510
2.96	3.13	18¢	511
3.14	3.30	19¢	512
3.31	3.47	20¢	513
3.48	3.65	21¢	514
3.66	3.82	22¢	515
3.83	4.00	23¢	516

If the price exceeds four dollars, the tax is twenty-three cents on each four dollars. If the price exceeds four dollars or a multiple thereof by not more than seventeen cents, the amount of tax is twenty-three cents for each four dollars plus one cent. If the price exceeds four dollars or a multiple thereof by more than seventeen cents, the amount of tax is twenty-three cents for each four dollars plus the amount of tax for prices eighteen cents through three dollars and ninety-nine cents in accordance with the schedule above.

(2) When the combined rate of local tax is one-half per cent:			526
If the price	But not	The amount	527
is at least	more than	of the tax is	528
\$.01	\$.15	No tax	529
.16	.17	1¢	530
.18	.34	2¢	531

.35	.50	3¢	532
.51	.67	4¢	533
.68	.83	5¢	534
.84	1.00	6¢	535

If the price exceeds one dollar, the tax is six cents on each one dollar. If the price exceeds one dollar or a multiple thereof by not more than seventeen cents, the amount of tax is six cents for each one dollar plus one cent. If the price exceeds one dollar or a multiple thereof by more than seventeen cents, the amount of tax is six cents for each one dollar plus the amount of tax for prices eighteen cents through ninety-nine cents in accordance with the schedule above.

(3) When the combined rate of local tax is three-fourths per cent:

If the price is at least	But not more than	The amount of the tax is	
\$.01	\$.15	No tax	546
.16	.16	1¢	547
.17	.32	2¢	548
.33	.48	3¢	549
.49	.64	4¢	550
.65	.80	5¢	551
.81	.96	6¢	552
.97	1.12	7¢	553
1.13	1.28	8¢	554
1.29	1.44	9¢	555
1.45	1.60	10¢	556
1.61	1.76	11¢	557
1.77	1.92	12¢	558
1.93	2.08	13¢	559
2.09	2.24	14¢	560
2.25	2.40	15¢	561

2.41	2.56	16¢	564
2.57	2.72	17¢	565
2.73	2.88	18¢	566
2.89	3.04	19¢	567
3.05	3.20	20¢	568
3.21	3.36	21¢	569
3.37	3.52	22¢	570
3.53	3.68	23¢	571
3.69	3.84	24¢	572
3.85	4.00	25¢	573

If the price exceeds four dollars, the tax is twenty-five cents on each four dollars. If the price exceeds four dollars or a multiple thereof by not more than sixteen cents, the amount of tax is twenty-five cents for each four dollars plus one cent. If the price exceeds four dollars or a multiple thereof by more than sixteen cents, the amount of tax is twenty-five cents for each four dollars plus the amount of tax for prices seventeen cents through three dollars and ninety-nine cents in accordance with the schedule above.

(4) When the combined rate of local tax is one per cent:

If the price is at least	But not more than	The amount of the tax is	
\$.01	\$.15	No tax	586
.16	.30	2¢	587
.31	.46	3¢	588
.47	.61	4¢	589
.62	.76	5¢	590
.77	.92	6¢	591
.93	1.07	7¢	592
1.08	1.23	8¢	593
1.24	1.38	9¢	594
1.39	1.53	10¢	595

1.54	1.69	11¢	596
1.70	1.84	12¢	597
1.85	2.00	13¢	598

If the price exceeds two dollars, the tax is thirteen cents 599
on each two dollars. If the price exceeds two dollars or a 600
multiple thereof by not more than fifteen cents, the amount of tax 601
is thirteen cents for each two dollars plus one cent. If the price 602
exceeds two dollars or a multiple thereof by more than fifteen 603
cents, the amount of tax is thirteen cents for each two dollars 604
plus the amount of tax for prices sixteen cents through one dollar 605
and ninety-nine cents in accordance with the schedule above. 606

(5) When the combined rate of local tax is one and one-fourth 607
per cent: 608

If the price	But not	The amount	
is at least	more than	of the tax is	
\$.01	\$.15	No tax	609
.16	.29	2¢	610
.30	.44	3¢	611
.45	.59	4¢	612
.60	.74	5¢	613
.75	.88	6¢	614
.89	1.03	7¢	615
1.04	1.18	8¢	616
1.19	1.33	9¢	617
1.34	1.48	10¢	618
1.49	1.62	11¢	619
1.63	1.77	12¢	620
1.78	1.92	13¢	621
1.93	2.07	14¢	622
2.08	2.22	15¢	623
2.23	2.37	16¢	624
2.38	2.51	17¢	625

2.52	2.66	18¢	628
2.67	2.81	19¢	629
2.82	2.96	20¢	630
2.97	3.11	21¢	631
3.12	3.25	22¢	632
3.26	3.40	23¢	633
3.41	3.55	24¢	634
3.56	3.70	25¢	635
3.71	3.85	26¢	636
3.86	4.00	27¢	637

If the price exceeds four dollars, the tax is twenty-seven cents on each four dollars. If the price exceeds four dollars or a multiple thereof by not more than fourteen cents, the amount of tax is twenty-seven cents for each four dollars plus one cent. If the price exceeds four dollars or a multiple thereof by more than fourteen but by not more than twenty-nine cents, the amount of tax is twenty-seven cents for each four dollars plus two cents. If the price exceeds four dollars or a multiple thereof by more than twenty-nine cents the amount of tax is twenty-seven cents for each four dollars plus the amount of tax for prices thirty cents through three dollars and ninety-nine cents in accordance with the schedule above.

(6) When the combined rate of local tax is one and one-half per cent:

If the price is at least	But not more than	The amount of the tax is	
\$.01	\$.15	No tax	654
.16	.28	2¢	655
.29	.42	3¢	656
.43	.57	4¢	657
.58	.71	5¢	658
.72	.85	6¢	659

.86	1.00	7¢	660
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If the price exceeds one dollar, the tax is seven cents on 661
each one dollar. If the price exceeds one dollar or a multiple 662
thereof by not more than fifteen cents, the amount of tax is seven 663
cents for each one dollar plus one cent. If the price exceeds one 664
dollar or a multiple thereof by more than fifteen cents, the 665
amount of tax is seven cents for each one dollar plus the amount 666
of tax for prices sixteen cents through ninety-nine cents in 667
accordance with the schedule above. 668

(7) When the combined rate of local tax is one and 669
three-fourths per cent: 670

If the price	But not	The amount	
is at least	more than	of the tax is	
\$.01	\$.15	No tax	673
.16	.27	2¢	674
.28	.41	3¢	675
.42	.55	4¢	676
.56	.68	5¢	677
.69	.82	6¢	678
.83	.96	7¢	679
.97	1.10	8¢	680
1.11	1.24	9¢	681
1.25	1.37	10¢	682
1.38	1.51	11¢	683
1.52	1.65	12¢	684
1.66	1.79	13¢	685
1.80	1.93	14¢	686
1.94	2.06	15¢	687
2.07	2.20	16¢	688
2.21	2.34	17¢	689
2.35	2.48	18¢	690
2.49	2.62	19¢	691

2.63	2.75	20¢	692
2.76	2.89	21¢	693
2.90	3.03	22¢	694
3.04	3.17	23¢	695
3.18	3.31	24¢	696
3.32	3.44	25¢	697
3.45	3.58	26¢	698
3.59	3.72	27¢	699
3.73	3.86	28¢	700
3.87	4.00	29¢	701

If the price exceeds four dollars, the tax is twenty-nine cents on each four dollars. If the price exceeds four dollars or a multiple thereof by not more than thirteen cents, the amount of tax is twenty-nine cents for each four dollars plus one cent. If the price exceeds four dollars or a multiple thereof by more than thirteen cents but by not more than twenty-seven cents, the amount of tax is twenty-nine cents for each four dollars plus two cents. If the price exceeds four dollars or a multiple thereof by more than twenty-seven cents, the amount of tax is twenty-nine cents for each four dollars plus the amount of tax for prices twenty-eight cents through three dollars and ninety-nine cents in accordance with the schedule above.

(8) When the combined rate of local tax is two per cent: 714

If the price	But not	The amount	
is at least	more than	of the tax is	
\$.01	\$.15	No tax	717
.16	.26	2¢	718
.27	.40	3¢	719
.41	.53	4¢	720
.54	.65	5¢	721
.66	.80	6¢	722
.81	.93	7¢	723

.94	1.06	8¢	724
1.07	1.20	9¢	725
1.21	1.33	10¢	726
1.34	1.46	11¢	727
1.47	1.60	12¢	728
1.61	1.73	13¢	729
1.74	1.86	14¢	730
1.87	2.00	15¢	731

If the price exceeds two dollars, the tax is fifteen cents on 732
each two dollars. If the price exceeds two dollars or a multiple 733
thereof by not more than fifteen cents, the amount of tax is 734
fifteen cents for each two dollars plus one cent. If the price 735
exceeds two dollars or a multiple thereof by more than fifteen 736
cents, the amount of tax is fifteen cents for each two dollars 737
plus the amount of tax for prices sixteen cents through one dollar 738
and ninety-nine cents in accordance with the schedule above. 739

(9) When the combined rate of local tax is two and one-fourth 740
per cent: 741

If the price	But not	The amount	
is at least	more than	of the tax is	
\$.01	\$.15	No tax	744
.16	.25	2¢	745
.26	.38	3¢	746
.39	.51	4¢	747
.52	.64	5¢	748
.65	.77	6¢	749
.78	.90	7¢	750
.91	1.03	8¢	751
1.04	1.16	9¢	752
1.17	1.29	10¢	753
1.30	1.41	11¢	754
1.42	1.54	12¢	755

1.55	1.67	13¢	756
1.68	1.80	14¢	757
1.81	1.93	15¢	758
1.94	2.06	16¢	759
2.07	2.19	17¢	760
2.20	2.32	18¢	761
2.33	2.45	19¢	762
2.46	2.58	20¢	763
2.59	2.70	21¢	764
2.71	2.83	22¢	765
2.84	2.96	23¢	766
2.97	3.09	24¢	767
3.10	3.22	25¢	768
3.23	3.35	26¢	769
3.36	3.48	27¢	770
3.49	3.61	28¢	771
3.62	3.74	29¢	772
3.75	3.87	30¢	773
3.88	4.00	31¢	774

If the price exceeds four dollars, the tax is thirty-one cents on each four dollars. If the price exceeds four dollars or a multiple thereof by not more than twelve cents, the amount of tax is thirty-one cents for each four dollars plus one cent. If the price exceeds four dollars or a multiple thereof by more than twelve cents but not more than twenty-five cents, the amount of tax is thirty-one cents for each four dollars plus two cents. If the price exceeds four dollars or a multiple thereof by more than twenty-five cents, the amount of tax is thirty-one cents for each four dollars plus the amount of tax for prices twenty-six cents through three dollars and ninety-nine cents in accordance with the schedule above.

(10) When the combined rate of local tax is two and one-half per cent:

If the price	But not	The amount	789
is at least	more than	of the tax is	790
\$.01	\$.15	No tax	791
.16	.25	2¢	792
.26	.37	3¢	793
.38	.50	4¢	794
.51	.62	5¢	795
.63	.75	6¢	796
.76	.87	7¢	797
.88	1.00	8¢	798

If the price exceeds one dollar, the tax is eight cents on 799
each one dollar. If the price exceeds one dollar or a multiple 800
thereof by not more than twelve cents, the amount of tax is eight 801
cents for each one dollar plus one cent. If the price exceeds one 802
dollar or a multiple thereof by more than twelve cents but not 803
more than twenty-five cents, the amount of tax is eight cents for 804
each one dollar plus two cents. If the price exceeds one dollar or 805
a multiple thereof by more than twenty-five cents, the amount of 806
tax is eight cents for each one dollar plus the amount of tax for 807
prices twenty-six cents through ninety-nine cents in accordance 808
with the schedule above. 809

(11) When the combined rate of local tax is two and 810
three-fourths per cent: 811

If the price	But not	The amount	812
is at least	more than	of the tax is	813
\$.01	\$.15	No tax	814
.16	.24	2¢	815
.25	.36	3¢	816
.37	.48	4¢	817
.49	.60	5¢	818
.61	.72	6¢	819
.73	.84	7¢	820

.85	.96	8¢	821
.97	1.09	9¢	822
1.10	1.21	10¢	823
1.22	1.33	11¢	824
1.34	1.45	12¢	825
1.46	1.57	13¢	826
1.58	1.69	14¢	827
1.70	1.81	15¢	828
1.82	1.93	16¢	829
1.94	2.06	17¢	830
2.07	2.18	18¢	831
2.19	2.30	19¢	832
2.31	2.42	20¢	833
2.43	2.54	21¢	834
2.55	2.66	22¢	835
2.67	2.78	23¢	836
2.79	2.90	24¢	837
2.91	3.03	25¢	838
3.04	3.15	26¢	839
3.16	3.27	27¢	840
3.28	3.39	28¢	841
3.40	3.51	29¢	842
3.52	3.63	30¢	843
3.64	3.75	31¢	844
3.76	3.87	32¢	845
3.88	4.00	33¢	846

If the price exceeds four dollars, the tax is thirty-three 847
cents on each four dollars. If the price exceeds four dollars or a 848
multiple thereof by not more than eleven cents, the amount of tax 849
is thirty-three cents for each four dollars plus one cent. If the 850
price exceeds four dollars or a multiple thereof by more than 851
eleven cents but not more than twenty-four cents, the amount of 852
tax is thirty-three cents for each four dollars plus two cents. If 853

the price exceeds four dollars or a multiple thereof by more than 854
 twenty-four cents, the amount of tax is thirty-three cents for 855
 each four dollars plus the amount of tax for prices twenty-six 856
 cents through three dollars and ninety-nine cents in accordance 857
 with the schedule above. 858

(12) When the combined rate of local tax is three per cent: 859

If the price	But not	The amount	
is at least	more than	of the tax is	
\$.01	\$.15	No tax	862
.16	.23	2¢	863
.24	.35	3¢	864
.36	.47	4¢	865
.48	.58	5¢	866
.59	.70	6¢	867
.71	.82	7¢	868
.83	.94	8¢	869
.95	1.05	9¢	870
1.06	1.17	10¢	871
1.18	1.29	11¢	872
1.30	1.41	12¢	873
1.42	1.52	13¢	874
1.53	1.64	14¢	875
1.65	1.76	15¢	876
1.77	1.88	16¢	877
1.89	2.00	17¢	878

If the price exceeds two dollars, the tax is seventeen cents 879
 on each two dollars. If the price exceeds two dollars or a 880
 multiple thereof by not more than eleven cents, the amount of tax 881
 is seventeen cents for each two dollars plus one cent. If the 882
 price exceeds two dollars or a multiple thereof by more than 883
 eleven cents but not more than twenty-three cents, the amount of 884
 tax is seventeen cents for each two dollars plus two cents. If the 885

price exceeds two dollars or a multiple thereof by more than 886
twenty-three cents, the amount of tax is seventeen cents for each 887
two dollars plus the amount of tax for prices twenty-four cents 888
through one dollar and ninety-nine cents in accordance with the 889
schedule above. 890

(D) In lieu of collecting the tax pursuant to the schedules 891
set forth in divisions (A), (B), and (C) of this section, a vendor 892
may compute the tax on each sale as follows: 893

(1) On sales of fifteen cents or less, no tax shall apply. 894

(2) On sales in excess of fifteen cents, multiply the price 895
by the aggregate rate of taxes in effect under sections 5739.02 896
and 5741.02 and sections 5739.021, 5739.023, 5739.026, 5741.021, 897
5741.022, and 5741.023 of the Revised Code. The computation shall 898
be carried out to six decimal places. If the result is a 899
fractional amount of a cent, the calculated tax shall be increased 900
to the next highest cent and that amount shall be collected by the 901
vendor. 902

(E) On and after January 1, 2006, a vendor shall compute the 903
tax on each sale by multiplying the price by the aggregate rate of 904
taxes in effect under sections 5739.02 and 5741.02, and sections 905
5739.021, 5739.023, 5739.026, 5741.021, 5741.022, and 5741.023 of 906
the Revised Code. The computation shall be carried out to three 907
decimal places. If the result is a fractional amount of a cent, 908
the calculated tax shall be rounded to a whole cent using a method 909
that rounds up to the next cent whenever the third decimal place 910
is greater than four. A vendor may elect to compute the tax due on 911
a transaction on an item or an invoice basis. 912

(F) In auditing a vendor, the tax commissioner shall consider 913
the method prescribed by this section that was used by the vendor 914
in determining and collecting the tax due under this chapter on 915
taxable transactions. If the vendor correctly collects and remits 916

the tax due under this chapter in accordance with the schedules in 917
divisions (A), (B), and (C) of this section or in accordance with 918
the computation prescribed in division (D) or (E) of this section, 919
the commissioner shall not assess any additional tax on those 920
transactions. 921

(G)(1) With respect to a sale of a fractional ownership 922
program aircraft used primarily in a fractional aircraft ownership 923
program, including all accessories attached to such aircraft, the 924
tax shall be calculated pursuant to divisions (A) to (E) of this 925
section, provided that the tax commissioner shall modify those 926
calculations so that the maximum tax on each program aircraft is 927
eight hundred dollars. In the case of a sale of a fractional 928
interest that is less than one hundred per cent of the program 929
aircraft, the tax charged on the transaction shall be eight 930
hundred dollars multiplied by a fraction, the numerator of which 931
is the percentage of ownership or possession in the aircraft being 932
purchased in the transaction, and the denominator of which is one 933
hundred per cent. 934

(2) Notwithstanding any other provision of law to the 935
contrary, the tax calculated under division (G)(1) of this section 936
and paid with respect to the sale of a fractional ownership 937
program aircraft used primarily in a fractional aircraft ownership 938
program shall be credited to the general revenue fund. 939

(H)(1) As used in this division, "qualified plug-in electric 940
drive vehicle" means a four-wheeled vehicle that meets all of the 941
following requirements: 942

(a) The manufacturer made the vehicle primarily for use on 943
public streets, roads, and highways and the vehicle has not been 944
modified from original manufacturer specifications; 945

(b) The vehicle has a maximum speed capability equal to or 946
greater than fifty-five miles per hour; 947

(c) The vehicle is propelled to a significant extent by an electric motor that draws electricity from a battery that has a capacity of at least four kilowatt-hours and that is capable of being recharged from an external source of electricity; 948
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(d) The vehicle is registered in this state for operation on public highways; 952
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(e) The consumer purchased or leased the vehicle for personal use or for use in business and not for resale before January 1, 2015; 954
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(f) The consumer purchased or leased the vehicle in accordance with any laws or regulations governing the purchase or lease of alternative fuel or electric vehicles applicable at the time of sale or lease. 957
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(2)(a) Subject to the limitation in division (H)(2)(b) of this section, with respect to the sale or lease of a qualified plug-in electric drive vehicle, the amount of tax due under this section shall equal the amount of tax calculated pursuant to divisions (A) to (E) of this section subtracted by two thousand dollars, provided that if the result of that calculation is less than or equal to zero, no tax is due. 961
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(b) If the consumer is an individual purchasing the vehicle primarily for personal use, the partial exemption provided in division (H)(2)(a) of this section applies to the purchase or lease of only one qualified plug-in electric drive vehicle by that individual in a calendar year. If the consumer is a business purchasing the vehicle for use in the business, the partial exemption applies to the purchase or lease of only ten qualified plug-in electric drive vehicles by that business in a calendar year. 968
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Section 2. That existing section 5739.025 of the Revised Code 977

is hereby repealed. 978

Section 3. The amendment by this act of section 5739.025 of 979
the Revised Code applies on and after the effective date of this 980
act. 981