

As Introduced

**130th General Assembly
Regular Session
2013-2014**

H. B. No. 336

Representatives O'Brien, Hall

Cosponsors: Representatives Stautberg, Celebrezze, Ashford, Baker, Barborak, Barnes, Beck, Bishoff, Blair, Boose, Boyd, Brown, Buchy, Burkley, Butler, Cera, Clyde, Conditt, Curtin, Damschroder, Derickson, DeVitis, Dovilla, Duffey, Fedor, Gerberry, Green, Grossman, Hackett, Hagan, C., Hagan, R., Henne, Hill, Hottinger, Johnson, Landis, Letson, Lundy, Maag, Mallory, McClain, Patmon, Patterson, Pelanda, Phillips, Ramos, Redfern, Retherford, Roegner, Rogers, Romanchuk, Ruhl, Schuring, Sheehy, Slaby, Slesnick, Smith, Stinziano, Thompson, Williams, Winburn

—

A B I L L

To amend sections 5735.01, 5735.012, 5739.025, 1
5747.98, and 5751.98 and to enact sections 2
122.079, 5735.015, 5735.016, 5747.78, and 5751.55 3
of the Revised Code to create the Gaseous Fuel 4
Vehicle Conversion Program, to allow a credit 5
against the income or commercial activity tax for 6
the purchase or conversion of an alternative fuel 7
vehicle, to reduce the amount of sales tax due on 8
the purchase or lease of a qualifying electric 9
vehicle by up to \$500, to apply the motor fuel tax 10
to the distribution or sale of compressed natural 11
gas, to authorize a temporary, partial motor fuel 12
tax exemption for sales of compressed natural gas 13
used as motor fuel, and to make an appropriation. 14

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

Section 1. That sections 5735.01, 5735.012, 5739.025, 15
5747.98, and 5751.98 be amended and sections 122.079, 5735.015, 16
5735.016, 5747.78, and 5751.55 of the Revised Code be enacted to 17
read as follows: 18

Sec. 122.079. (A) As used in this section: 19

(1) "Compressed natural gas" means a clear, odorless, and 20
noncorrosive natural gas that is compressed to a pressure of at 21
least three thousand eight hundred pounds per square inch but less 22
than four thousand five hundred pounds per square inch. 23

(2) "Gaseous fuel" means compressed natural gas, liquefied 24
natural gas, or liquid petroleum gas. 25

(3) "Incremental cost" means the excess cost associated with 26
the purchase of a vehicle originally equipped by the manufacturer 27
to operate on gaseous fuel as compared to the purchase of an 28
equivalent vehicle that operates on gasoline or diesel fuel. 29

(4) "Liquefied natural gas" means natural gas that is cooled 30
to negative two hundred sixty degrees fahrenheit and is in a 31
liquefied state. 32

(5) "Liquid petroleum gas" means a material with a vapor 33
pressure not exceeding that of commercial propane which is 34
composed predominately of the following hydrocarbons or mixtures: 35
propane, propylene, butane (normal butane or isobutane), and 36
butylene. 37

(6) "Nonprofit corporation" has the same meaning as in 38
section 1702.01 of the Revised Code. 39

(7) "Public transportation system" means a county transit 40
system operated in accordance with sections 306.01 to 306.13 of 41
the Revised Code, a regional transit authority operated in 42
accordance with sections 306.30 to 306.71 of the Revised Code, or 43

a regional transit commission operated in accordance with sections 306.80 to 306.90 of the Revised Code. 44
45

(8) "School district" means a "city school district" as defined in section 3311.02 of the Revised Code, a "local school district" as defined in section 3311.03 of the Revised Code, an "exempted village school district" as defined in section 3311.04 of the Revised Code, or a "joint vocational school district" as defined in section 3311.18 of the Revised Code. 46
47
48
49
50
51

(B) For the purpose of promoting the conversion of public fleets to operate on cleaner fuels, the director of environmental protection shall administer a gaseous fuel vehicle conversion program under which the director may make grants to a state agency, a political subdivision of the state, a school district, a public transportation system, or a nonprofit corporation for the conversion of a vehicle to operate on gaseous fuel or for the incremental cost associated with the purchase of a vehicle originally equipped by the manufacturer to operate on gaseous fuel. 52
53
54
55
56
57
58
59
60
61

(C) The director shall adopt rules in accordance with Chapter 119. of the Revised Code that are necessary for the administration of the gaseous fuel vehicle conversion program. The rules shall establish all of the following: 62
63
64
65

(1) An application form and procedures governing the process for applying to receive a grant under the program; 66
67

(2) Grant eligibility requirements; 68

(3) A maximum grant amount of five hundred thousand dollars per eligible entity; 69
70

(4) Any other procedures, criteria, or grant terms that the director determines necessary to administer the program. 71
72

(D) There is hereby created in the state treasury the gaseous 73

fuel vehicle conversion fund, which shall consist of money 74
transferred to the fund by the general assembly. The money in the 75
fund shall be used solely to make grants under the gaseous fuel 76
vehicle conversion program. Any interest earned from money in the 77
fund shall be used to administer the gaseous fuel vehicle 78
conversion program. 79

Sec. 5735.01. As used in this chapter: 80

(A) "Motor vehicles" includes all vehicles, vessels, 81
watercraft, engines, machines, or mechanical contrivances which 82
are powered by internal combustion engines or motors. 83

(B) "Motor fuel" means compressed natural gas and any liquid 84
motor fuel, including, but not limited to, gasoline, diesel fuel, 85
K-1 kerosene, or any other liquid motor fuel, including, but not 86
limited to, liquid petroleum gas, or liquid natural gas, but 87
excluding substances prepackaged and sold in containers of five 88
gallons or less. 89

(C) "K-1 ~~Kerosene~~ kerosene" means fuel that conforms to the 90
chemical and physical standards for kerosene no. 1-K as set forth 91
in the ~~american~~ American society for testing and materials (ASTM) 92
designated D-3699 "standard for specification for kerosene," as 93
that standard may be modified from time to time. For purposes of 94
inspection and testing, laboratory analysis shall be conducted 95
using methods recognized by the ASTM designation D-3699. 96

(D) "Diesel fuel" means any liquid fuel capable of use in 97
discrete form or as a blend component in the operation of engines 98
of the diesel type, including transmix when mixed with diesel 99
fuel. 100

(E) "Gasoline" means any of the following: 101

(1) All products, commonly or commercially known or sold as 102
gasoline; 103

(2) Any blend stocks or additives, including alcohol, that 104
are sold for blending with gasoline, other than products typically 105
sold in containers of five gallons or less; 106

(3) Transmix when mixed with gasoline, unless certified, as 107
required by the tax commissioner, for withdrawal from terminals 108
for reprocessing at refineries; 109

(4) Alcohol that is offered for sale or sold for use as, or 110
commonly and commercially used as, a fuel for internal combustion 111
engines. 112

Gasoline does not include diesel fuel, commercial or 113
industrial naphthas or solvents manufactured, imported, received, 114
stored, distributed, sold, or used exclusively for purposes other 115
than as a motor fuel for a motor vehicle or vessel. The blending 116
of any of the products listed in the preceding sentence, 117
regardless of name or characteristics, is conclusively presumed to 118
have been done to produce gasoline, unless the product obtained by 119
the blending is entirely incapable for use as fuel to operate a 120
motor vehicle. An additive, blend stock, or alcohol is presumed to 121
be sold for blending unless a certification is obtained as 122
required by the tax commissioner. 123

(F) "Public highways" means lands and lots over which the 124
public, either as user or owner, generally has a right to pass, 125
even though the same are closed temporarily by the authorities for 126
the purpose of construction, reconstruction, maintenance, or 127
repair. 128

(G) "Waters within the boundaries of this state" means all 129
streams, lakes, ponds, marshes, water courses, and all other 130
bodies of surface water, natural or artificial, which are situated 131
wholly or partially within this state or within its jurisdiction, 132
except private impounded bodies of water. 133

(H) "Person" includes individuals, partnerships, firms, 134

associations, corporations, receivers, trustees in bankruptcy, 135
estates, joint-stock companies, joint ventures, the state and its 136
political subdivisions, and any combination of persons of any 137
form. 138

(I)(1) "Motor fuel dealer" means any person who satisfies any 139
of the following: 140

(a) The person imports from another state or foreign country 141
or acquires motor fuel by any means into a terminal in this state; 142

(b) The person imports motor fuel from another state or 143
foreign country in bulk lot vehicles for subsequent sale and 144
distribution in this state from bulk lot vehicles; 145

(c) The person refines motor fuel in this state; 146

(d) The person acquires motor fuel from a motor fuel dealer 147
for subsequent sale and distribution by that person in this state 148
from bulk lot vehicles; 149

(e) The person possesses an unrevoked permissive motor fuel 150
dealer's license. 151

(2) Any person who obtains dyed diesel fuel for use other 152
than the operation of motor vehicles upon the public highways or 153
upon waters within the boundaries of this state, but later uses 154
that motor fuel for the operation of motor vehicles upon the 155
public highways or upon waters within the boundaries of this 156
state, is deemed a motor fuel dealer as regards any unpaid motor 157
fuel taxes levied on the motor fuel so used. 158

(J) As used in sections 5735.05, 5735.25, 5735.29, and 159
5735.30 of the Revised Code only: 160

(1) With respect to gasoline, "received" or "receipt" shall 161
be construed as follows: 162

(a) Gasoline produced at a refinery in this state or 163
delivered to a terminal in this state is deemed received when it 164

is disbursed through a loading rack at that refinery or terminal; 165

(b) Except as provided in division (J)(1)(a) of this section, 166
gasoline imported into this state or purchased or otherwise 167
acquired in this state by any person is deemed received within 168
this state by that person when the gasoline is withdrawn from the 169
container in which it was transported; 170

(c) Gasoline delivered or disbursed by any means from a 171
terminal directly to another terminal is not deemed received. 172

(2) With respect to motor fuel other than gasoline, 173
"received" or "receipt" means distributed or sold for use or used 174
to generate power for the operation of motor vehicles upon the 175
public highways or upon waters within the boundaries of this 176
state. All diesel fuel that is not dyed diesel fuel, regardless of 177
its use, shall be considered as used to generate power for the 178
operation of motor vehicles upon the public highways or upon 179
waters within the boundaries of this state when the fuel is sold 180
or distributed to a person other than a licensed motor fuel dealer 181
or to a person licensed under section 5735.026 of the Revised 182
Code. 183

(K) Motor fuel used for the operation of licensed motor 184
vehicles employed in the maintenance, construction, or repair of 185
public highways is deemed to be used for the operation of motor 186
vehicles upon the public highways. 187

(L) "Licensed motor fuel dealer" means any dealer possessing 188
an unrevoked motor fuel dealer's license issued by the tax 189
commissioner as provided in section 5735.02 of the Revised Code. 190

(M) "Licensed retail dealer" means any retail dealer 191
possessing an unrevoked retail dealer's license issued by the tax 192
commissioner as provided in section 5735.022 of the Revised Code. 193

(N) "Cents per gallon rate" means the amount computed by the 194
tax commissioner under section 5735.011 of the Revised Code that 195

is used to determine that portion of the tax levied by section 196
5735.05 of the Revised Code that is computed in the manner 197
prescribed by division (B)(2) of section 5735.06 of the Revised 198
Code and that is applicable for the period that begins on the 199
first day of July following the date on which the commissioner 200
makes the computation. 201

(O) "Retail dealer" means any person that sells or 202
distributes motor fuel at a retail service station located in this 203
state. 204

(P) "Retail service station" means a location from which 205
motor fuel is sold to the general public and is dispensed or 206
pumped directly into motor vehicle fuel tanks for consumption. 207

(Q) "Transit bus" means a motor vehicle that is operated for 208
public transit or paratransit service on a regular and continuing 209
basis within the state by or for a county, a municipal 210
corporation, a county transit board pursuant to sections 306.01 to 211
306.13 of the Revised Code, a regional transit authority pursuant 212
to sections 306.30 to 306.54 of the Revised Code, or a regional 213
transit commission pursuant to sections 306.80 to 306.90 of the 214
Revised Code. Public transit or paratransit service may include 215
fixed route, demand-responsive, or subscription bus service 216
transportation, but does not include shared-ride taxi service, 217
carpools, vanpools, jitney service, school bus transportation, or 218
charter or sightseeing services. 219

(R) "Export" means motor fuel delivered outside this state. 220
Motor fuel delivered outside this state by or for the seller 221
constitutes an export by the seller. Motor fuel delivered outside 222
this state by or for the purchaser constitutes an export by the 223
purchaser. 224

(S) "Import" means motor fuel delivered into this state from 225
outside this state. Motor fuel delivered into this state from 226

outside this state by or for the seller constitutes an import by 227
the seller. Motor fuel delivered into this state from outside this 228
state by or for the purchaser constitutes an import by the 229
purchaser. 230

(T) "Terminal" means a motor fuel storage or distribution 231
facility that is supplied by pipeline or marine vessel. 232

(U) "Consumer" means a buyer of motor fuel for purposes other 233
than resale in any form. 234

(V) "Bulk lot vehicle" means railroad tank cars, transport 235
tank trucks and tank wagons with a capacity of at least 1,400 236
gallons. 237

(W) "Licensed permissive motor fuel dealer" means any person 238
possessing an unrevoked permissive motor fuel dealer's license 239
issued by the tax commissioner under section 5735.021 of the 240
Revised Code. 241

(X) "Licensed terminal operator" means any person possessing 242
an unrevoked terminal operator's license issued by the tax 243
commissioner under section 5735.026 of the Revised Code. 244

(Y) "Licensed exporter" means any person possessing an 245
unrevoked exporter's license issued by the tax commissioner under 246
section 5735.026 of the Revised Code. 247

(Z) "Dyed diesel fuel" means any diesel fuel dyed pursuant to 248
regulations issued by the internal revenue service or a rule 249
promulgated by the tax commissioner. 250

(AA) "Gross gallons" means U.S. gallons without temperature 251
or barometric adjustments. 252

(BB) "Net gallons" means U.S. gallons with a temperature 253
adjustment to sixty degrees fahrenheit. 254

Sec. 5735.012. Amounts of liquid motor fuel reported under 255

this chapter shall be measured in gross gallons, except that 256
amounts reported for terminal to terminal transactions shall be 257
measured in net gallons and amounts reported for terminal to Ohio 258
licensed dealer transactions shall be measured in both net gallons 259
and gross gallons. Amounts of compressed natural gas shall be 260
measured in gallon equivalents as described in section 5735.013 of 261
the Revised Code. 262

Sec. 5735.015. For the purposes of this chapter, the 263
following amount of compressed natural gas shall be the equivalent 264
of one gallon of motor fuel: 265

(A) For compressed natural gas that is received through a 266
dispenser capable of providing a measurement in pounds, five and 267
sixty-six one-hundredths pounds of compressed natural gas; 268

(B) For compressed natural gas that is not received as 269
provided in division (A) of this section, one hundred twenty-six 270
and sixty-seven one-hundredths cubic feet of compressed natural 271
gas, or the amount of compressed natural gas that has a lower 272
heating value of one hundred fourteen thousand one hundred British 273
thermal units. 274

Sec. 5735.016. (A) Notwithstanding any other provision of 275
this chapter, the total combined rate of tax imposed under this 276
chapter upon the receipt of compressed natural gas received on or 277
after the first day of the first month after the effective date of 278
the enactment of this section and before the first day of the 279
sixty-first month after that effective date shall be the 280
following: 281

(1) For compressed natural gas received on or after the first 282
day of the first month after that effective date and before the 283
first day of the thirty-seventh month after that effective date, 284
seven cents per gallon; 285

(2) For compressed natural gas received on or after the first day of the thirty-seventh month after that effective date and before the first day of the sixty-first month after that effective date, fourteen cents per gallon. 286
287
288
289

(B) All receipts from taxes imposed at the rates described in division (A) of this section shall be distributed as follows: 290
291

(1) Seventeen twenty-eighths shall be distributed in the same manner as required for receipts from the tax levied by section 5735.05 of the Revised Code. 292
293
294

(2) Eight twenty-eighths shall be distributed in the same manner as required for receipts from the tax levied by section 5735.29 of the Revised Code. 295
296
297

(3) Two twenty-eighths shall be distributed in the same manner as required for receipts from the tax levied by section 5735.25 of the Revised Code. 298
299
300

(4) One twenty-eighth shall be distributed in the same manner as required for receipts from the tax levied by section 5735.30 of the Revised Code. 301
302
303

Sec. 5739.025. As used in this section, "local tax" means a tax imposed pursuant to section 5739.021, 5739.023, 5739.026, 5741.021, 5741.022, or 5741.023 of the Revised Code. 304
305
306

(A) The taxes levied by sections 5739.02 and 5741.02 of the Revised Code shall be collected as follows: 307
308

(1) On and after July 1, 2003, and on or before June 30, 2005, in accordance with the following schedule: 309
310

If the price is at least	But not more than	The amount of the tax is	
\$.01	\$.15	No tax	311
.16	.16	1¢	312
.17	.33	2¢	313

.34	.50	3¢	316
.51	.66	4¢	317
.67	.83	5¢	318
.84	1.00	6¢	319

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

(2) On and after July 1, 2005, and on and before December 31, 328
2005, in accordance with the following schedule: 329

If the price	But not	The amount	
is at least	more than	of the tax is	
\$.01	\$.15	No tax	330
.16	.18	1¢	333
.19	.36	2¢	334
.37	.54	3¢	335
.55	.72	4¢	336
.73	.90	5¢	337
.91	1.09	6¢	338
1.10	1.27	7¢	339
1.28	1.46	8¢	340
1.47	1.64	9¢	341
1.65	1.82	10¢	342
1.83	2.00	11¢	343

If the price exceeds two dollars, the tax is eleven cents on 344
each two dollars. If the price exceeds two dollars or a multiple 345
thereof by not more than eighteen cents, the amount of tax is 346
eleven cents for each two dollars plus one cent. If the price 347

exceeds two dollars or a multiple thereof by more than eighteen 348
cents, the amount of tax is eleven cents for each two dollars plus 349
the amount of tax for prices nineteen cents through one dollar and 350
ninety-nine cents in accordance with the schedule above. 351

(B) On and after July 1, 2003, and on and before June 30, 352
2005, the combined taxes levied by sections 5739.02 and 5741.02 353
and pursuant to sections 5739.021, 5739.023, 5739.026, 5741.021, 354
5741.022, and 5741.023 of the Revised Code shall be collected in 355
accordance with the following schedules: 356

(1) When the combined rate of state and local tax is six and 357
one-fourth per cent: 358

If the price		The amount of	
is at least	But not more than	the tax is	
\$.01	\$.15	No tax	361
.16	.16	1¢	362
.17	.32	2¢	363
.33	.48	3¢	364
.49	.64	4¢	365
.65	.80	5¢	366
.81	.96	6¢	367
.97	1.12	7¢	368
1.13	1.28	8¢	369
1.29	1.44	9¢	370
1.45	1.60	10¢	371
1.61	1.76	11¢	372
1.77	1.92	12¢	373
1.93	2.08	13¢	374
2.09	2.24	14¢	375
2.25	2.40	15¢	376
2.41	2.56	16¢	377
2.57	2.72	17¢	378
2.73	2.88	18¢	379

2.89	3.04	19¢	380
3.05	3.20	20¢	381
3.21	3.36	21¢	382
3.37	3.52	22¢	383
3.53	3.68	23¢	384
3.69	3.84	24¢	385
3.85	4.00	25¢	386

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		The amount of	398
is at least	But not more than	the tax is	399
\$.01	\$.15	No tax	400
.16	.30	2¢	401
.31	.46	3¢	402
.47	.61	4¢	403
.62	.76	5¢	404
.77	.92	6¢	405
.93	1.07	7¢	406
1.08	1.23	8¢	407
1.24	1.38	9¢	408
1.39	1.53	10¢	409
1.54	1.69	11¢	410
1.70	1.84	12¢	411

2.82	2.96	20¢	444
2.97	3.11	21¢	445
3.12	3.25	22¢	446
3.26	3.40	23¢	447
3.41	3.55	24¢	448
3.56	3.70	25¢	449
3.71	3.85	26¢	450
3.86	4.00	27¢	451

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	466
is at least	But not more than	the tax is	467
\$.01	\$.15	No tax	468
.16	.28	2¢	469
.29	.42	3¢	470
.43	.57	4¢	471
.58	.71	5¢	472
.72	.85	6¢	473
.86	1.00	7¢	474

If the price exceeds one dollar, the tax is seven cents on

each one dollar. If the price exceeds one dollar or a multiple 476
thereof by not more than fifteen cents, the amount of tax is seven 477
cents for each one dollar plus one cent. If the price exceeds one 478
dollar or a multiple thereof by more than fifteen cents, the 479
amount of tax is seven cents for each one dollar plus the amount 480
of tax for prices sixteen cents through ninety-nine cents in 481
accordance with the schedule above. 482

(5) When the combined rate of state and local tax is seven 483
and one-fourth per cent: 484

If the price		The amount of	
is at least	But not more than	the tax is	
\$.01	\$.15	No tax	485
.16	.27	2¢	486
.28	.41	3¢	487
.42	.55	4¢	488
.56	.68	5¢	489
.69	.82	6¢	490
.83	.96	7¢	491
.97	1.10	8¢	492
1.11	1.24	9¢	493
1.25	1.37	10¢	494
1.38	1.51	11¢	495
1.52	1.65	12¢	496
1.66	1.79	13¢	497
1.80	1.93	14¢	498
1.94	2.06	15¢	499
2.07	2.20	16¢	500
2.21	2.34	17¢	501
2.35	2.48	18¢	502
2.49	2.62	19¢	503
2.63	2.75	20¢	504
2.76	2.89	21¢	505

2.90	3.03	22¢	508
3.04	3.17	23¢	509
3.18	3.31	24¢	510
3.32	3.44	25¢	511
3.45	3.58	26¢	512
3.59	3.72	27¢	513
3.73	3.86	28¢	514
3.87	4.00	29¢	515

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	530
is at least	But not more than	the tax is	531
\$.01	\$.15	No tax	532
.16	.26	2¢	533
.27	.40	3¢	534
.41	.53	4¢	535
.54	.65	5¢	536
.66	.80	6¢	537
.81	.93	7¢	538
.94	1.06	8¢	539

1.07	1.20	9¢	540
1.21	1.33	10¢	541
1.34	1.46	11¢	542
1.47	1.60	12¢	543
1.61	1.73	13¢	544
1.74	1.86	14¢	545
1.87	2.00	15¢	546

If the price exceeds two dollars, the tax is fifteen cents on 547
each two dollars. If the price exceeds two dollars or a multiple 548
thereof by not more than fifteen cents, the amount of tax is 549
fifteen cents for each two dollars plus one cent. If the price 550
exceeds two dollars or a multiple thereof by more than fifteen 551
cents, the amount of tax is fifteen cents for each two dollars 552
plus the amount of tax for prices sixteen cents through one dollar 553
and ninety-nine cents in accordance with the schedule above. 554

(7) When the combined rate of state and local tax is seven 555
and three-fourths per cent: 556

If the price		The amount of	557
is at least	But not more than	the tax is	558
\$.01	\$.15	No tax	559
.16	.25	2¢	560
.26	.38	3¢	561
.39	.51	4¢	562
.52	.64	5¢	563
.65	.77	6¢	564
.78	.90	7¢	565
.91	1.03	8¢	566
1.04	1.16	9¢	567
1.17	1.29	10¢	568
1.30	1.41	11¢	569
1.42	1.54	12¢	570
1.55	1.67	13¢	571

1.68	1.80	14¢	572
1.81	1.93	15¢	573
1.94	2.06	16¢	574
2.07	2.19	17¢	575
2.20	2.32	18¢	576
2.33	2.45	19¢	577
2.46	2.58	20¢	578
2.59	2.70	21¢	579
2.71	2.83	22¢	580
2.84	2.96	23¢	581
2.97	3.09	24¢	582
3.10	3.22	25¢	583
3.23	3.35	26¢	584
3.36	3.48	27¢	585
3.49	3.61	28¢	586
3.62	3.74	29¢	587
3.75	3.87	30¢	588
3.88	4.00	31¢	589

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	
is at least	But not more than	the tax is	
\$.01	\$.15	No tax	604
.16	.25	2¢	605
.26	.37	3¢	606
.38	.50	4¢	607
.51	.62	5¢	608
.63	.75	6¢	609
.76	.87	7¢	610
.88	1.00	8¢	611

If the price exceeds one dollar, the tax is eight cents on 614
each one dollar. If the price exceeds one dollar or a multiple 615
thereof by not more than twelve cents, the amount of tax is eight 616
cents for each one dollar plus one cent. If the price exceeds one 617
dollar or a multiple thereof by more than twelve cents but not 618
more than twenty-five cents, the amount of tax is eight cents for 619
each one dollar plus two cents. If the price exceeds one dollar or 620
a multiple thereof by more than twenty-five cents, the amount of 621
tax is eight cents for each one dollar plus the amount of tax for 622
prices twenty-six cents through ninety-nine cents in accordance 623
with the schedule above. 624

(9) When the combined rate of state and local tax is eight 625
and one-fourth per cent: 626

If the price		The amount of	
is at least	But not more than	the tax is	
\$.01	\$.15	No tax	627
.16	.24	2¢	628
.25	.36	3¢	629
.37	.48	4¢	630
.49	.60	5¢	631
.61	.72	6¢	632
.73	.84	7¢	633

.85	.96	8¢	636
.97	1.09	9¢	637
1.10	1.21	10¢	638
1.22	1.33	11¢	639
1.34	1.45	12¢	640
1.46	1.57	13¢	641
1.58	1.69	14¢	642
1.70	1.81	15¢	643
1.82	1.93	16¢	644
1.94	2.06	17¢	645
2.07	2.18	18¢	646
2.19	2.30	19¢	647
2.31	2.42	20¢	648
2.43	2.54	21¢	649
2.55	2.66	22¢	650
2.67	2.78	23¢	651
2.79	2.90	24¢	652
2.91	3.03	25¢	653
3.04	3.15	26¢	654
3.16	3.27	27¢	655
3.28	3.39	28¢	656
3.40	3.51	29¢	657
3.52	3.63	30¢	658
3.64	3.75	31¢	659
3.76	3.87	32¢	660
3.88	4.00	33¢	661

If the price exceeds four dollars, the tax is thirty-three 662
cents on each four dollars. If the price exceeds four dollars or a 663
multiple thereof by not more than eleven cents, the amount of tax 664
is thirty-three cents for each four dollars plus one cent. If the 665
price exceeds four dollars or a multiple thereof by more than 666
eleven cents but by not more than twenty-four cents, the amount of 667
tax is thirty-three cents for each four dollars plus two cents. If 668

the price exceeds four dollars or a multiple thereof by more than 669
twenty-four cents, the amount of tax is thirty-three cents for 670
each four dollars plus the amount of tax for prices twenty-six 671
cents through three dollars and ninety-nine cents in accordance 672
with the schedule above. 673

(10) When the combined rate of state and local tax is eight 674
and one-half per cent: 675

If the price		The amount of	
is at least	But not more than	the tax is	
\$.01	\$.15	No tax	678
.16	.23	2¢	679
.24	.35	3¢	680
.36	.47	4¢	681
.48	.58	5¢	682
.59	.70	6¢	683
.71	.82	7¢	684
.83	.94	8¢	685
.95	1.05	9¢	686
1.06	1.17	10¢	687
1.18	1.29	11¢	688
1.30	1.41	12¢	689
1.42	1.52	13¢	690
1.53	1.64	14¢	691
1.65	1.76	15¢	692
1.77	1.88	16¢	693
1.89	2.00	17¢	694

If the price exceeds two dollars, the tax is seventeen cents 695
on each two dollars. If the price exceeds two dollars or a 696
multiple thereof by not more than eleven cents, the amount of tax 697
is seventeen cents for each two dollars plus one cent. If the 698
price exceeds two dollars or a multiple thereof by more than 699
eleven cents but by not more than twenty-three cents, the amount 700

of tax is seventeen cents for each two dollars plus two cents. If 701
the price exceeds two dollars or a multiple thereof by more than 702
twenty-three cents, the amount of tax is seventeen cents for each 703
two dollars plus the amount of tax for prices twenty-four cents 704
through one dollar and ninety-nine cents in accordance with the 705
schedule above. 706

(11) When the combined rate of state and local tax is eight 707
and three-fourths per cent: 708

If the price	The amount of	
is at least	But not more than	the tax is
\$.01	\$.15	No tax
.16	.22	2¢
.23	.34	3¢
.35	.45	4¢
.46	.57	5¢
.58	.68	6¢
.69	.80	7¢
.81	.91	8¢
.92	1.02	9¢
1.03	1.14	10¢
1.15	1.25	11¢
1.26	1.37	12¢
1.38	1.48	13¢
1.49	1.60	14¢
1.61	1.71	15¢
1.72	1.82	16¢
1.83	1.94	17¢
1.95	2.05	18¢
2.06	2.17	19¢
2.18	2.28	20¢
2.29	2.40	21¢
2.41	2.51	22¢

2.52	2.62	23¢	733
2.63	2.74	24¢	734
2.75	2.85	25¢	735
2.86	2.97	26¢	736
2.98	3.08	27¢	737
3.09	3.20	28¢	738
3.21	3.31	29¢	739
3.32	3.42	30¢	740
3.43	3.54	31¢	741
3.55	3.65	32¢	742
3.66	3.77	33¢	743
3.78	3.88	34¢	744
3.89	4.00	35¢	745

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	760
is at least	But not more than	the tax is	761
\$.01	\$.15	No tax	762
.16	.22	2¢	763
.23	.33	3¢	764

.34	.44	4¢	765
.45	.55	5¢	766
.56	.66	6¢	767
.67	.77	7¢	768
.78	.88	8¢	769
.89	1.00	9¢	770

If the price exceeds one dollar, the tax is nine cents on 771
each one dollar. If the price exceeds one dollar or a multiple 772
thereof by not more than eleven cents, the amount of tax is nine 773
cents for each one dollar plus one cent. If the price exceeds one 774
dollar or a multiple thereof by more than eleven cents but by not 775
more than twenty-two cents, the amount of tax is nine cents for 776
each one dollar plus two cents. If the price exceeds one dollar or 777
a multiple thereof by more than twenty-two cents, the amount of 778
tax is nine cents for each one dollar plus the amount of tax for 779
prices twenty-three cents through ninety-nine cents in accordance 780
with the schedule above. 781

(C) On and after July 1, 2005, and on and before December 31, 782
2005, the combined taxes levied by sections 5739.02 and 5741.02 783
and pursuant to sections 5739.021, 5739.023, 5739.026, 5741.021, 784
5741.022, and 5741.023 of the Revised Code shall be collected in 785
accordance with the following schedules: 786

(1) When the total rate of local tax is one-fourth per cent: 787

If the price	But not	The amount	
is at least	more than	of the tax is	
\$.01	\$.15	No tax	790
.16	.17	1¢	791
.18	.34	2¢	792
.35	.52	3¢	793
.53	.69	4¢	794
.70	.86	5¢	795
.87	1.04	6¢	796

1.05	1.21	7¢	797
1.22	1.39	8¢	798
1.40	1.56	9¢	799
1.57	1.73	10¢	800
1.74	1.91	11¢	801
1.92	2.08	12¢	802
2.09	2.26	13¢	803
2.27	2.43	14¢	804
2.44	2.60	15¢	805
2.61	2.78	16¢	806
2.79	2.95	17¢	807
2.96	3.13	18¢	808
3.14	3.30	19¢	809
3.31	3.47	20¢	810
3.48	3.65	21¢	811
3.66	3.82	22¢	812
3.83	4.00	23¢	813

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:			823
If the price	But not	The amount	824
is at least	more than	of the tax is	825
\$.01	\$.15	No tax	826
.16	.17	1¢	827
.18	.34	2¢	828

.35	.50	3¢	829
.51	.67	4¢	830
.68	.83	5¢	831
.84	1.00	6¢	832

If the price exceeds one dollar, the tax is six cents on each 833
one dollar. If the price exceeds one dollar or a multiple thereof 834
by not more than seventeen cents, the amount of tax is six cents 835
for each one dollar plus one cent. If the price exceeds one dollar 836
or a multiple thereof by more than seventeen cents, the amount of 837
tax is six cents for each one dollar plus the amount of tax for 838
prices eighteen cents through ninety-nine cents in accordance with 839
the schedule above. 840

(3) When the combined rate of local tax is three-fourths per 841
cent: 842

If the price	But not	The amount	
is at least	more than	of the tax is	
\$.01	\$.15	No tax	843
.16	.16	1¢	844
.17	.32	2¢	845
.33	.48	3¢	846
.49	.64	4¢	847
.65	.80	5¢	848
.81	.96	6¢	849
.97	1.12	7¢	850
1.13	1.28	8¢	851
1.29	1.44	9¢	852
1.45	1.60	10¢	853
1.61	1.76	11¢	854
1.77	1.92	12¢	855
1.93	2.08	13¢	856
2.09	2.24	14¢	857
2.25	2.40	15¢	858

2.41	2.56	16¢	861
2.57	2.72	17¢	862
2.73	2.88	18¢	863
2.89	3.04	19¢	864
3.05	3.20	20¢	865
3.21	3.36	21¢	866
3.37	3.52	22¢	867
3.53	3.68	23¢	868
3.69	3.84	24¢	869
3.85	4.00	25¢	870

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	883
.16	.30	2¢	884
.31	.46	3¢	885
.47	.61	4¢	886
.62	.76	5¢	887
.77	.92	6¢	888
.93	1.07	7¢	889
1.08	1.23	8¢	890
1.24	1.38	9¢	891
1.39	1.53	10¢	892

1.54	1.69	11¢	893
1.70	1.84	12¢	894
1.85	2.00	13¢	895

If the price exceeds two dollars, the tax is thirteen cents 896
on each two dollars. If the price exceeds two dollars or a 897
multiple thereof by not more than fifteen cents, the amount of tax 898
is thirteen cents for each two dollars plus one cent. If the price 899
exceeds two dollars or a multiple thereof by more than fifteen 900
cents, the amount of tax is thirteen cents for each two dollars 901
plus the amount of tax for prices sixteen cents through one dollar 902
and ninety-nine cents in accordance with the schedule above. 903

(5) When the combined rate of local tax is one and one-fourth 904
per cent: 905

If the price	But not	The amount	
is at least	more than	of the tax is	
\$.01	\$.15	No tax	906
.16	.29	2¢	907
.30	.44	3¢	908
.45	.59	4¢	909
.60	.74	5¢	910
.75	.88	6¢	911
.89	1.03	7¢	912
1.04	1.18	8¢	913
1.19	1.33	9¢	914
1.34	1.48	10¢	915
1.49	1.62	11¢	916
1.63	1.77	12¢	917
1.78	1.92	13¢	918
1.93	2.07	14¢	919
2.08	2.22	15¢	920
2.23	2.37	16¢	921
2.38	2.51	17¢	922

2.52	2.66	18¢	925
2.67	2.81	19¢	926
2.82	2.96	20¢	927
2.97	3.11	21¢	928
3.12	3.25	22¢	929
3.26	3.40	23¢	930
3.41	3.55	24¢	931
3.56	3.70	25¢	932
3.71	3.85	26¢	933
3.86	4.00	27¢	934

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	949
.16	.28	2¢	950
.29	.42	3¢	951
.43	.57	4¢	952
.58	.71	5¢	953
.72	.85	6¢	954

.86	1.00	7¢	957
-----	------	----	-----

If the price exceeds one dollar, the tax is seven cents on 958
each one dollar. If the price exceeds one dollar or a multiple 959
thereof by not more than fifteen cents, the amount of tax is seven 960
cents for each one dollar plus one cent. If the price exceeds one 961
dollar or a multiple thereof by more than fifteen cents, the 962
amount of tax is seven cents for each one dollar plus the amount 963
of tax for prices sixteen cents through ninety-nine cents in 964
accordance with the schedule above. 965

(7) When the combined rate of local tax is one and 966
three-fourths per cent: 967

If the price	But not	The amount	
is at least	more than	of the tax is	
\$.01	\$.15	No tax	968
.16	.27	2¢	969
.28	.41	3¢	970
.42	.55	4¢	971
.56	.68	5¢	972
.69	.82	6¢	973
.83	.96	7¢	974
.97	1.10	8¢	975
1.11	1.24	9¢	976
1.25	1.37	10¢	977
1.38	1.51	11¢	978
1.52	1.65	12¢	979
1.66	1.79	13¢	980
1.80	1.93	14¢	981
1.94	2.06	15¢	982
2.07	2.20	16¢	983
2.21	2.34	17¢	984
2.35	2.48	18¢	985
2.49	2.62	19¢	986

2.63	2.75	20¢	989
2.76	2.89	21¢	990
2.90	3.03	22¢	991
3.04	3.17	23¢	992
3.18	3.31	24¢	993
3.32	3.44	25¢	994
3.45	3.58	26¢	995
3.59	3.72	27¢	996
3.73	3.86	28¢	997
3.87	4.00	29¢	998

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:

If the price is at least	But not more than	The amount of the tax is	
\$.01	\$.15	No tax	1014
.16	.26	2¢	1015
.27	.40	3¢	1016
.41	.53	4¢	1017
.54	.65	5¢	1018
.66	.80	6¢	1019
.81	.93	7¢	1020

.94	1.06	8¢	1021
1.07	1.20	9¢	1022
1.21	1.33	10¢	1023
1.34	1.46	11¢	1024
1.47	1.60	12¢	1025
1.61	1.73	13¢	1026
1.74	1.86	14¢	1027
1.87	2.00	15¢	1028

If the price exceeds two dollars, the tax is fifteen cents on 1029
each two dollars. If the price exceeds two dollars or a multiple 1030
thereof by not more than fifteen cents, the amount of tax is 1031
fifteen cents for each two dollars plus one cent. If the price 1032
exceeds two dollars or a multiple thereof by more than fifteen 1033
cents, the amount of tax is fifteen cents for each two dollars 1034
plus the amount of tax for prices sixteen cents through one dollar 1035
and ninety-nine cents in accordance with the schedule above. 1036

(9) When the combined rate of local tax is two and one-fourth 1037
per cent: 1038

If the price	But not	The amount	
is at least	more than	of the tax is	
\$.01	\$.15	No tax	1039
.16	.25	2¢	1040
.26	.38	3¢	1041
.39	.51	4¢	1042
.52	.64	5¢	1043
.65	.77	6¢	1044
.78	.90	7¢	1045
.91	1.03	8¢	1046
1.04	1.16	9¢	1047
1.17	1.29	10¢	1048
1.30	1.41	11¢	1049
1.42	1.54	12¢	1050

1.55	1.67	13¢	1053
1.68	1.80	14¢	1054
1.81	1.93	15¢	1055
1.94	2.06	16¢	1056
2.07	2.19	17¢	1057
2.20	2.32	18¢	1058
2.33	2.45	19¢	1059
2.46	2.58	20¢	1060
2.59	2.70	21¢	1061
2.71	2.83	22¢	1062
2.84	2.96	23¢	1063
2.97	3.09	24¢	1064
3.10	3.22	25¢	1065
3.23	3.35	26¢	1066
3.36	3.48	27¢	1067
3.49	3.61	28¢	1068
3.62	3.74	29¢	1069
3.75	3.87	30¢	1070
3.88	4.00	31¢	1071

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	1086
is at least	more than	of the tax is	1087
\$.01	\$.15	No tax	1088
.16	.25	2¢	1089
.26	.37	3¢	1090
.38	.50	4¢	1091
.51	.62	5¢	1092
.63	.75	6¢	1093
.76	.87	7¢	1094
.88	1.00	8¢	1095

If the price exceeds one dollar, the tax is eight cents on 1096
each one dollar. If the price exceeds one dollar or a multiple 1097
thereof by not more than twelve cents, the amount of tax is eight 1098
cents for each one dollar plus one cent. If the price exceeds one 1099
dollar or a multiple thereof by more than twelve cents but not 1100
more than twenty-five cents, the amount of tax is eight cents for 1101
each one dollar plus two cents. If the price exceeds one dollar or 1102
a multiple thereof by more than twenty-five cents, the amount of 1103
tax is eight cents for each one dollar plus the amount of tax for 1104
prices twenty-six cents through ninety-nine cents in accordance 1105
with the schedule above. 1106

(11) When the combined rate of local tax is two and 1107
three-fourths per cent: 1108

If the price	But not	The amount	1109
is at least	more than	of the tax is	1110
\$.01	\$.15	No tax	1111
.16	.24	2¢	1112
.25	.36	3¢	1113
.37	.48	4¢	1114
.49	.60	5¢	1115
.61	.72	6¢	1116
.73	.84	7¢	1117

.85	.96	8¢	1118
.97	1.09	9¢	1119
1.10	1.21	10¢	1120
1.22	1.33	11¢	1121
1.34	1.45	12¢	1122
1.46	1.57	13¢	1123
1.58	1.69	14¢	1124
1.70	1.81	15¢	1125
1.82	1.93	16¢	1126
1.94	2.06	17¢	1127
2.07	2.18	18¢	1128
2.19	2.30	19¢	1129
2.31	2.42	20¢	1130
2.43	2.54	21¢	1131
2.55	2.66	22¢	1132
2.67	2.78	23¢	1133
2.79	2.90	24¢	1134
2.91	3.03	25¢	1135
3.04	3.15	26¢	1136
3.16	3.27	27¢	1137
3.28	3.39	28¢	1138
3.40	3.51	29¢	1139
3.52	3.63	30¢	1140
3.64	3.75	31¢	1141
3.76	3.87	32¢	1142
3.88	4.00	33¢	1143

If the price exceeds four dollars, the tax is thirty-three 1144
cents on each four dollars. If the price exceeds four dollars or a 1145
multiple thereof by not more than eleven cents, the amount of tax 1146
is thirty-three cents for each four dollars plus one cent. If the 1147
price exceeds four dollars or a multiple thereof by more than 1148
eleven cents but not more than twenty-four cents, the amount of 1149
tax is thirty-three cents for each four dollars plus two cents. If 1150

the price exceeds four dollars or a multiple thereof by more than 1151
twenty-four cents, the amount of tax is thirty-three cents for 1152
each four dollars plus the amount of tax for prices twenty-six 1153
cents through three dollars and ninety-nine cents in accordance 1154
with the schedule above. 1155

(12) When the combined rate of local tax is three per cent: 1156

If the price	But not	The amount	
is at least	more than	of the tax is	
\$.01	\$.15	No tax	1159
.16	.23	2¢	1160
.24	.35	3¢	1161
.36	.47	4¢	1162
.48	.58	5¢	1163
.59	.70	6¢	1164
.71	.82	7¢	1165
.83	.94	8¢	1166
.95	1.05	9¢	1167
1.06	1.17	10¢	1168
1.18	1.29	11¢	1169
1.30	1.41	12¢	1170
1.42	1.52	13¢	1171
1.53	1.64	14¢	1172
1.65	1.76	15¢	1173
1.77	1.88	16¢	1174
1.89	2.00	17¢	1175

If the price exceeds two dollars, the tax is seventeen cents 1176
on each two dollars. If the price exceeds two dollars or a 1177
multiple thereof by not more than eleven cents, the amount of tax 1178
is seventeen cents for each two dollars plus one cent. If the 1179
price exceeds two dollars or a multiple thereof by more than 1180
eleven cents but not more than twenty-three cents, the amount of 1181
tax is seventeen cents for each two dollars plus two cents. If the 1182

price exceeds two dollars or a multiple thereof by more than 1183
twenty-three cents, the amount of tax is seventeen cents for each 1184
two dollars plus the amount of tax for prices twenty-four cents 1185
through one dollar and ninety-nine cents in accordance with the 1186
schedule above. 1187

(D) In lieu of collecting the tax pursuant to the schedules 1188
set forth in divisions (A), (B), and (C) of this section, a vendor 1189
may compute the tax on each sale as follows: 1190

(1) On sales of fifteen cents or less, no tax shall apply. 1191

(2) On sales in excess of fifteen cents, multiply the price 1192
by the aggregate rate of taxes in effect under sections 5739.02 1193
and 5741.02 and sections 5739.021, 5739.023, 5739.026, 5741.021, 1194
5741.022, and 5741.023 of the Revised Code. The computation shall 1195
be carried out to six decimal places. If the result is a 1196
fractional amount of a cent, the calculated tax shall be increased 1197
to the next highest cent and that amount shall be collected by the 1198
vendor. 1199

(E) On and after January 1, 2006, a vendor shall compute the 1200
tax on each sale by multiplying the price by the aggregate rate of 1201
taxes in effect under sections 5739.02 and 5741.02, and sections 1202
5739.021, 5739.023, 5739.026, 5741.021, 5741.022, and 5741.023 of 1203
the Revised Code. The computation shall be carried out to three 1204
decimal places. If the result is a fractional amount of a cent, 1205
the calculated tax shall be rounded to a whole cent using a method 1206
that rounds up to the next cent whenever the third decimal place 1207
is greater than four. A vendor may elect to compute the tax due on 1208
a transaction on an item or an invoice basis. 1209

(F) In auditing a vendor, the tax commissioner shall consider 1210
the method prescribed by this section that was used by the vendor 1211
in determining and collecting the tax due under this chapter on 1212
taxable transactions. If the vendor correctly collects and remits 1213

the tax due under this chapter in accordance with the schedules in 1214
divisions (A), (B), and (C) of this section or in accordance with 1215
the computation prescribed in division (D) or (E) of this section, 1216
the commissioner shall not assess any additional tax on those 1217
transactions. 1218

(G)(1) With respect to a sale of a fractional ownership 1219
program aircraft used primarily in a fractional aircraft ownership 1220
program, including all accessories attached to such aircraft, the 1221
tax shall be calculated pursuant to divisions (A) to (E) of this 1222
section, provided that the tax commissioner shall modify those 1223
calculations so that the maximum tax on each program aircraft is 1224
eight hundred dollars. In the case of a sale of a fractional 1225
interest that is less than one hundred per cent of the program 1226
aircraft, the tax charged on the transaction shall be eight 1227
hundred dollars multiplied by a fraction, the numerator of which 1228
is the percentage of ownership or possession in the aircraft being 1229
purchased in the transaction, and the denominator of which is one 1230
hundred per cent. 1231

(2) Notwithstanding any other provision of law to the 1232
contrary, the tax calculated under division (G)(1) of this section 1233
and paid with respect to the sale of a fractional ownership 1234
program aircraft used primarily in a fractional aircraft ownership 1235
program shall be credited to the general revenue fund. 1236

(H)(1) As used in this division, "qualified plug-in electric 1237
drive vehicle" means a four-wheeled vehicle that meets all of the 1238
following requirements: 1239

(a) The manufacturer made the vehicle primarily for use on 1240
public streets, roads, and highways and the vehicle has not been 1241
modified from original manufacturer specifications. 1242

(b) The vehicle has a maximum speed capability equal to or 1243
greater than fifty-five miles per hour. 1244

(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. 1245
1246
1247
1248

(d) The vehicle is registered in this state for operation on public highways. 1249
1250

(e) The consumer purchased or leased the vehicle for personal use or for use in business and not for resale before January 1, 2015. 1251
1252
1253

(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. 1254
1255
1256
1257

(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 five hundred dollars, provided that if the result of that calculation is less than or equal to zero, no tax is due. 1258
1259
1260
1261
1262
1263
1264

(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. 1265
1266
1267
1268
1269
1270
1271
1272
1273

Sec. 5747.78. (A) As used in this section: 1274

(1) "Alternative fuel" means compressed natural gas, liquid natural gas, or liquid petroleum gas. 1275
1276

(2) "Alternative fuel vehicle" means a motor vehicle that is registered in this state for operation on public highways and that is propelled by a motor that runs on alternative fuel. 1277
1278
"Alternative fuel vehicle" includes a bi-fueled or dual-fueled vehicle with a motor that can run on both alternative fuel and on gasoline or diesel fuel. 1279
1280
1281
1282

(3) "New alternative fuel vehicle" means an alternative fuel vehicle that meets all of the following criteria: 1283
1284

(a) The taxpayer purchased the vehicle from an original equipment manufacturer, automobile retailer, or after-market conversion facility. 1285
1286
1287

(b) The taxpayer was the first person to purchase the vehicle for personal use or for use in business and not for resale. 1288
1289

(c) The alternative fuel technology used in the vehicle has received a compliance designation or been certified by the United States environmental protection agency for new or intermediate use. 1290
1291
1292
1293

(d) If the vehicle is propelled by a motor that runs on compressed natural gas, at least five years remain until the date established by the manufacturer of the compressed natural gas tank as the end-of-life date for the tank. 1294
1295
1296
1297

(4) "Traditional fuel vehicle" means a motor vehicle that is registered in this state for operation on public highways and that is propelled by gasoline or diesel fuel. 1298
1299
1300

(5) "Adjusted purchase price" means the portion of the purchase price of a new alternative fuel vehicle that is attributable to the parts and equipment used for the storage of alternative fuel, the delivery of alternative fuel to the motor, 1301
1302
1303
1304

and the exhaust of gases from the combustion of alternative fuel. 1305

(6) "Conversion parts and equipment" shall not include parts 1306
and equipment that have previously been used to modify or retrofit 1307
another traditional fuel vehicle. 1308

(B) A nonrefundable credit may be claimed against the tax 1309
imposed by section 5747.02 of the Revised Code by a taxpayer that, 1310
on or after the effective date of the enactment of this section 1311
and before the first day of the sixty-first month after that 1312
effective date, purchases a new alternative fuel vehicle or 1313
converts a traditional fuel vehicle into an alternative fuel 1314
vehicle. The amount of the credit shall equal the lesser of fifty 1315
per cent of the adjusted purchase price of the new alternative 1316
fuel vehicle or of the cost of the conversion parts and equipment, 1317
as applicable, or one of the following amounts: 1318

(1) For the purchase or conversion of an alternative fuel 1319
vehicle with a gross vehicle rating of eight thousand five hundred 1320
pounds or less, five thousand dollars; 1321

(2) For the purchase or conversion of an alternative fuel 1322
vehicle with a gross vehicle rating equal to or less than ten 1323
thousand pounds, but more than eight thousand five hundred pounds, 1324
ten thousand dollars; 1325

(3) For the purchase or conversion of an alternative fuel 1326
vehicle with a gross vehicle rating of more than ten thousand 1327
pounds, twenty-five thousand dollars. 1328

The taxpayer shall claim the credit for the taxable year in 1329
which the taxpayer purchases the new alternative fuel vehicle or 1330
the conversion parts and equipment. 1331

(C) The taxpayer shall claim a credit allowed under this 1332
section in the order required by section 5747.98 of the Revised 1333
Code. The credit, to the extent it exceeds the taxpayer's tax 1334
liability for a taxable year after allowing for any other credits 1335

that precede the credit under that section, may be carried forward 1336
to the next succeeding taxable year or years, but the amount of 1337
the excess credit claimed for any taxable year shall be deducted 1338
from the balance carried forward to the next taxable year. 1339

(D) Not more than one credit shall be allowed under this 1340
section or section 5751.55 of the Revised Code on the basis of the 1341
same alternative fuel vehicle or same conversion parts and 1342
equipment. 1343

(E) A taxpayer that is an equity investor in a pass-through 1344
entity that purchases a new alternative fuel vehicle or converts a 1345
traditional fuel vehicle into an alternative fuel vehicle within 1346
the time period prescribed in division (B) of this section may 1347
claim the taxpayer's distributive or proportionate share of the 1348
credit for the taxpayer's taxable year that includes the last day 1349
of the entity's taxable year in which the vehicle or conversion 1350
parts and equipment were purchased. 1351

(F) The tax commissioner may promulgate any rules necessary 1352
for the administration of this section. 1353

Sec. 5747.98. (A) To provide a uniform procedure for 1354
calculating the amount of tax due under section 5747.02 of the 1355
Revised Code, a taxpayer shall claim any credits to which the 1356
taxpayer is entitled in the following order: 1357

(1) The retirement income credit under division (B) of 1358
section 5747.055 of the Revised Code; 1359

(2) The senior citizen credit under division (C) of section 1360
5747.05 of the Revised Code; 1361

(3) The lump sum distribution credit under division (D) of 1362
section 5747.05 of the Revised Code; 1363

(4) The dependent care credit under section 5747.054 of the 1364
Revised Code; 1365

(5) The lump sum retirement income credit under division (C) of section 5747.055 of the Revised Code;	1366 1367
(6) The lump sum retirement income credit under division (D) of section 5747.055 of the Revised Code;	1368 1369
(7) The lump sum retirement income credit under division (E) of section 5747.055 of the Revised Code;	1370 1371
(8) The low-income credit under section 5747.056 of the Revised Code;	1372 1373
(9) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;	1374 1375
(10) The campaign contribution credit under section 5747.29 of the Revised Code;	1376 1377
(11) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	1378 1379
(12) The joint filing credit under division (G) of section 5747.05 of the Revised Code;	1380 1381
(13) The nonresident credit under division (A) of section 5747.05 of the Revised Code;	1382 1383
(14) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	1384 1385
(15) The credit for employers that enter into agreements with child day-care centers under section 5747.34 of the Revised Code;	1386 1387
(16) The credit for employers that reimburse employee child care expenses under section 5747.36 of the Revised Code;	1388 1389
(17) The credit for adoption of a minor child under section 5747.37 of the Revised Code;	1390 1391
(18) The credit for purchases of lights and reflectors under section 5747.38 of the Revised Code;	1392 1393
(19) The nonrefundable job retention credit under division	1394

(B) of section 5747.058 of the Revised Code;	1395
(20) The credit for selling alternative fuel under section 5747.77 of the Revised Code;	1396 1397
(21) 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;	1398 1399 1400
(22) The job training credit under section 5747.39 of the Revised Code;	1401 1402
(23) The enterprise zone credit under section 5709.66 of the Revised Code;	1403 1404
(24) The credit for the eligible costs associated with a voluntary action under section 5747.32 of the Revised Code;	1405 1406
(25) The credit for employers that establish on-site child day-care centers under section 5747.35 of the Revised Code;	1407 1408
(26) The ethanol plant investment credit under section 5747.75 of the Revised Code;	1409 1410
(27) The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	1411 1412
(28) The small business investment credit under section 5747.81 of the Revised Code;	1413 1414
(29) The credit for research and development and technology transfer investors under section 5747.33 of the Revised Code;	1415 1416
(30) The enterprise zone credits under section 5709.65 of the Revised Code;	1417 1418
(31) The research and development credit under section 5747.331 of the Revised Code <u>The nonrefundable credit for the purchase or conversion of an alternative fuel vehicle under section 5747.78 of the Revised Code;</u>	1419 1420 1421 1422
(32) The credit for rehabilitating a historic building under	1423

section 5747.76 of the Revised Code;	1424
(33) The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	1425 1426
(34) The refundable jobs creation credit or job retention credit under division (A) of section 5747.058 of the Revised Code;	1427 1428
(35) The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;	1429 1430
(36) The refundable credits for taxes paid by a qualifying pass-through entity granted under division (J) of section 5747.08 of the Revised Code;	1431 1432 1433
(37) The refundable credit under section 5747.80 of the Revised Code for losses on loans made to the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;	1434 1435 1436
(38) The refundable motion picture production credit under section 5747.66 of the Revised Code.	1437 1438
(39) The refundable credit for financial institution taxes paid by a pass-through entity granted under section 5747.65 of the Revised Code.	1439 1440 1441
(B) For any credit, except the refundable credits enumerated in this section and the credit granted under division (I) of section 5747.08 of the Revised Code, the amount of the credit for a taxable year shall not exceed the tax due after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit. Nothing in this chapter shall be construed to allow a taxpayer to claim, directly or indirectly, a credit more than once for a taxable year.	1442 1443 1444 1445 1446 1447 1448 1449 1450 1451
<u>Sec. 5751.55. (A) As used in this section, "alternative fuel," "alternative fuel vehicle," "new alternative fuel vehicle,"</u>	1452 1453

"traditional fuel vehicle," "adjusted purchase price," and 1454
"conversion parts and equipment" have the same meanings as in 1455
section 5747.78 of the Revised Code. 1456

(B) A nonrefundable credit may be claimed against the tax 1457
imposed by section 5751.02 of the Revised Code by a taxpayer that, 1458
on or after the effective date of the enactment of this section by 1459
this act and before the first day of the sixty-first month after 1460
that effective date, purchases a new alternative fuel vehicle or 1461
converts a traditional fuel vehicle into an alternative fuel 1462
vehicle. The amount of the credit shall equal the lesser of fifty 1463
per cent of the adjusted purchase price of the new alternative 1464
fuel vehicle or of the cost of the conversion parts and equipment, 1465
as applicable, or one of the following amounts: 1466

(1) For the purchase or conversion of an alternative fuel 1467
vehicle with a gross vehicle rating of eight thousand five hundred 1468
pounds or less, five thousand dollars; 1469

(2) For the purchase or conversion of an alternative fuel 1470
vehicle with a gross vehicle rating equal to or less than ten 1471
thousand pounds, but more than eight thousand five hundred pounds, 1472
ten thousand dollars; 1473

(3) For the purchase or conversion of an alternative fuel 1474
vehicle with a gross vehicle rating of more than ten thousand 1475
pounds, twenty-five thousand dollars. 1476

The taxpayer shall claim the credit for the tax period in 1477
which the taxpayer purchases the new alternative fuel vehicle or 1478
the conversion parts and equipment. 1479

(C) The taxpayer shall claim a credit allowed under this 1480
section in the order required by section 5751.98 of the Revised 1481
Code. The credit, to the extent it exceeds the taxpayer's tax 1482
liability for a tax period after allowing for any other credits 1483
that precede the credit under that section, may be carried forward 1484

to the next succeeding tax period or periods, but the amount of 1485
the excess credit claimed for any tax period shall be deducted 1486
from the balance carried forward to the next tax period. 1487

(D) Not more than one credit shall be allowed under this 1488
section or section 5747.78 of the Revised Code on the basis of the 1489
same alternative fuel vehicle or same conversion parts and 1490
equipment. 1491

(E) The tax commissioner may promulgate any rules necessary 1492
for the administration of this section. 1493

Sec. 5751.98. (A) To provide a uniform procedure for 1494
calculating the amount of tax due under this chapter, a taxpayer 1495
shall claim any credits to which it is entitled in the following 1496
order: 1497

(1) The nonrefundable jobs retention credit under division 1498
(B) of section 5751.50 of the Revised Code; 1499

(2) The nonrefundable credit for qualified research expenses 1500
under division (B) of section 5751.51 of the Revised Code; 1501

(3) The nonrefundable credit for a borrower's qualified 1502
research and development loan payments under division (B) of 1503
section 5751.52 of the Revised Code; 1504

(4) The nonrefundable credit for calendar years 2010 to 2029 1505
for unused net operating losses under division (B) of section 1506
5751.53 of the Revised Code; 1507

(5) The nonrefundable credit for the purchase or conversion 1508
of an alternative fuel vehicle under section 5751.55 of the 1509
Revised Code; 1510

(6) The refundable motion picture production credit under 1511
section 5751.54 of the Revised Code; 1512

~~(6)~~(7) The refundable jobs creation credit or job retention 1513

credit under division (A) of section 5751.50 of the Revised Code; 1514

~~(7)~~(8) The refundable credit for calendar year 2030 for 1515
unused net operating losses under division (C) of section 5751.53 1516
of the Revised Code. 1517

(B) For any credit except the refundable credits enumerated 1518
in this section, the amount of the credit for a tax period shall 1519
not exceed the tax due after allowing for any other credit that 1520
precedes it in the order required under this section. Any excess 1521
amount of a particular credit may be carried forward if authorized 1522
under the section creating the credit. 1523

Section 2. That existing sections 5735.01, 5735.012, 1524
5739.025, 5747.98, and 5751.98 of the Revised Code are hereby 1525
repealed. 1526

Section 3. The amendment or enactment by this act of sections 1527
5735.01, 5735.012, 5735.015, and 5739.025 of the Revised Code 1528
applies on and after the first day of the first month after the 1529
effective date of this act. 1530

Section 4. All items in this section are hereby appropriated 1531
as designated out of any moneys in the state treasury to the 1532
credit of the designated fund. For all appropriations made in this 1533
act, those in the first column are for fiscal year 2014 and those 1534
in the second column are for fiscal year 2015. The appropriations 1535
made in this act are in addition to any other appropriations made 1536
for the FY 2014-FY 2015 biennium. 1537

Appropriations

EPA ENVIRONMENTAL PROTECTION AGENCY 1538
State Special Revenue Fund Group 1539
5NP0 715695 Gaseous Fuel Vehicle \$ 16,000,000 \$ 16,000,000 1540
Conversion Program

though made in the main appropriations act of the 130th General 1570
Assembly. 1571

The appropriations made in this act are subject to all 1572
provisions of the main appropriations act of the 130th General 1573
Assembly that are generally applicable to such appropriations. 1574

Section 7. Section 5747.98 of the Revised Code is presented 1575
in this act as a composite of the section as amended by both Am. 1576
Sub. H.B. 386 and Am. Sub. H.B. 510 of the 129th General Assembly. 1577
The General Assembly, applying the principle stated in division 1578
(B) of section 1.52 of the Revised Code that amendments are to be 1579
harmonized if reasonably capable of simultaneous operation, finds 1580
that the composite is the resulting version of the section in 1581
effect prior to the effective date of the section as presented in 1582
this act. 1583