

**As Passed by the House**

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**Am. 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, Amstutz, Hayes, Antonio, Anielski, Budish, Carney, Foley, Milkovich, Perales, Pillich, Rosenberger, Sears, Stebelton, Terhar Speaker Batchelder**

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**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 44  
306.80 to 306.90 of the Revised Code. 45

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

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

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

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

(2) Grant eligibility requirements; 68

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

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

(D) There is hereby created in the state treasury the gaseous fuel vehicle conversion fund, which shall consist of money transferred to the fund by the general assembly. The money in the fund shall be used solely to make grants under the gaseous fuel vehicle conversion program. Any interest earned from money in the fund shall be used to administer the gaseous fuel vehicle conversion program.

**Sec. 5735.01.** As used in this chapter: 80

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

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

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

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

(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 5735.015 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 286  
day of the thirty-seventh month after that effective date and 287  
before the first day of the sixty-first month after that effective 288  
date, fourteen cents per gallon. 289

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

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

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

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

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

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

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

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

If the price		The amount of	311
is at least	But not more than	the tax is	312
\$ .01	\$ .15	No tax	313

.16	.16	1¢	314
.17	.33	2¢	315
.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 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	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 each two dollars. If the price exceeds two dollars or a multiple

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	
is at least	But not more than	the tax is	
\$ .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
1.85	2.00	13¢	412

If the price exceeds two dollars, the tax is thirteen cents 413  
on each two dollars. If the price exceeds two dollars or a 414  
multiple thereof by not more than fifteen cents, the amount of tax 415  
is thirteen cents for each two dollars plus one cent. If the price 416  
exceeds two dollars or a multiple thereof by more than fifteen 417  
cents, the amount of tax is thirteen cents for each two dollars 418  
plus the amount of tax for prices sixteen cents through one dollar 419  
and ninety-nine cents in accordance with the schedule above. 420

(3) When the combined rate of state and local tax is six and 421  
three-fourths per cent: 422

If the price		The amount of	423
is at least	But not more than	the tax is	424
\$ .01	\$ .15	No tax	425
.16	.29	2¢	426
.30	.44	3¢	427
.45	.59	4¢	428
.60	.74	5¢	429
.75	.88	6¢	430
.89	1.03	7¢	431
1.04	1.18	8¢	432
1.19	1.33	9¢	433
1.34	1.48	10¢	434
1.49	1.62	11¢	435
1.63	1.77	12¢	436
1.78	1.92	13¢	437
1.93	2.07	14¢	438
2.08	2.22	15¢	439
2.23	2.37	16¢	440
2.38	2.51	17¢	441

2.52	2.66	18¢	442
2.67	2.81	19¢	443
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





2.63	2.75	20¢	506
2.76	2.89	21¢	507
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 590  
cents on each four dollars. If the price exceeds four dollars or a 591  
multiple thereof by not more than twelve cents, the amount of tax 592  
is thirty-one cents for each four dollars plus one cent. If the 593  
price exceeds four dollars or a multiple thereof by more than 594  
twelve cents but by not more than twenty-five cents, the amount of 595  
tax is thirty-one cents for each four dollars plus two cents. If 596  
the price exceeds four dollars or a multiple thereof by more than 597  
twenty-five cents, the amount of tax is thirty-one cents for each 598  
four dollars plus the amount of tax for prices twenty-six cents 599  
through three dollars and ninety-nine cents in accordance with the 600  
schedule above. 601

(8) When the combined rate of state and local tax is eight 602

per cent:			603
If the price		The amount of	604
is at least	But not more than	the tax is	605
\$ .01	\$ .15	No tax	606
.16	.25	2¢	607
.26	.37	3¢	608
.38	.50	4¢	609
.51	.62	5¢	610
.63	.75	6¢	611
.76	.87	7¢	612
.88	1.00	8¢	613

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	627
is at least	But not more than	the tax is	628
\$ .01	\$ .15	No tax	629
.16	.24	2¢	630
.25	.36	3¢	631
.37	.48	4¢	632
.49	.60	5¢	633
.61	.72	6¢	634

.73	.84	7¢	635
.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	676
.16	.23	2¢	677
.24	.35	3¢	678
.36	.47	4¢	679
.48	.58	5¢	680
.59	.70	6¢	681
.71	.82	7¢	682
.83	.94	8¢	683
.95	1.05	9¢	684
1.06	1.17	10¢	685
1.18	1.29	11¢	686
1.30	1.41	12¢	687
1.42	1.52	13¢	688
1.53	1.64	14¢	689
1.65	1.76	15¢	690
1.77	1.88	16¢	691
1.89	2.00	17¢	692

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	709
.16	.22	2¢	710
.23	.34	3¢	711
.35	.45	4¢	712
.46	.57	5¢	713
.58	.68	6¢	714
.69	.80	7¢	715
.81	.91	8¢	716
.92	1.02	9¢	717
1.03	1.14	10¢	718
1.15	1.25	11¢	719
1.26	1.37	12¢	720
1.38	1.48	13¢	721
1.49	1.60	14¢	722
1.61	1.71	15¢	723
1.72	1.82	16¢	724
1.83	1.94	17¢	725
1.95	2.05	18¢	726
2.06	2.17	19¢	727
2.18	2.28	20¢	728
2.29	2.40	21¢	729



2.41	2.51	22¢	732
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 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	845
.16	.16	1¢	846
.17	.32	2¢	847
.33	.48	3¢	848
.49	.64	4¢	849
.65	.80	5¢	850
.81	.96	6¢	851
.97	1.12	7¢	852
1.13	1.28	8¢	853
1.29	1.44	9¢	854
1.45	1.60	10¢	855
1.61	1.76	11¢	856
1.77	1.92	12¢	857
1.93	2.08	13¢	858
2.09	2.24	14¢	859

2.25	2.40	15¢	860
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	880
.16	.30	2¢	881
.31	.46	3¢	882
.47	.61	4¢	883
.62	.76	5¢	884
.77	.92	6¢	885
.93	1.07	7¢	886
1.08	1.23	8¢	887
1.24	1.38	9¢	888
			889
			890
			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¢	924
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¢	956
.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	970
.16	.27	2¢	971
.28	.41	3¢	972
.42	.55	4¢	973
.56	.68	5¢	974
.69	.82	6¢	975
.83	.96	7¢	976
.97	1.10	8¢	977
1.11	1.24	9¢	978
1.25	1.37	10¢	979
1.38	1.51	11¢	980
1.52	1.65	12¢	981
1.66	1.79	13¢	982
1.80	1.93	14¢	983
1.94	2.06	15¢	984
2.07	2.20	16¢	985
2.21	2.34	17¢	986
2.35	2.48	18¢	987



2.49	2.62	19¢	988
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	But not	The amount	
is at least	more than	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¢	1052
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:			1085
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 price exceeds two dollars or a multiple thereof by more than twenty-three cents, the amount of tax is seventeen cents for each two dollars plus the amount of tax for prices twenty-four cents through one dollar and ninety-nine cents in accordance with the schedule above.

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

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

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

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

(F) In auditing a vendor, the tax commissioner shall consider the method prescribed by this section that was used by the vendor in determining and collecting the tax due under this chapter on

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 1245  
electric motor that draws electricity from a battery that has a 1246  
capacity of at least four kilowatt-hours and that is capable of 1247  
being recharged from an external source of electricity. 1248

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

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

(f) The consumer purchased or leased the vehicle in 1254  
accordance with any laws or regulations governing the purchase or 1255  
lease of alternative fuel or electric vehicles applicable at the 1256  
time of sale or lease. 1257

(2)(a) Subject to the limitation in division (H)(2)(b) of 1258  
this section, with respect to the sale or lease of a qualified 1259  
plug-in electric drive vehicle, the amount of tax due under this 1260  
section shall equal the amount of tax calculated pursuant to 1261  
divisions (A) to (E) of this section subtracted by five hundred 1262  
dollars, provided that if the result of that calculation is less 1263  
than or equal to zero, no tax is due. 1264

(b) If the consumer is an individual purchasing the vehicle 1265  
primarily for personal use, the partial exemption provided in 1266  
division (H)(2)(a) of this section applies to the purchase or 1267  
lease of only one qualified plug-in electric drive vehicle by that 1268  
individual in a calendar year. If the consumer is a business 1269  
purchasing the vehicle for use in the business, the partial 1270  
exemption applies to the purchase or lease of only ten qualified 1271  
plug-in electric drive vehicles by that business in a calendar 1272  
year. 1273

<u>Sec. 5747.78. (A) As used in this section:</u>	1274
<u>(1) "Alternative fuel" means compressed natural gas, liquid natural gas, or liquid petroleum gas.</u>	1275 1276
<u>(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.</u>	1277 1278 1279
<u>"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.</u>	1280 1281 1282
<u>(3) "New alternative fuel vehicle" means an alternative fuel vehicle that meets all of the following criteria:</u>	1283 1284
<u>(a) The taxpayer purchased the vehicle from an original equipment manufacturer, automobile retailer, or after-market conversion facility.</u>	1285 1286 1287
<u>(b) The taxpayer was the first person to purchase the vehicle for personal use or for use in business and not for resale.</u>	1288 1289
<u>(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.</u>	1290 1291 1292 1293
<u>(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.</u>	1294 1295 1296 1297
<u>(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.</u>	1298 1299 1300
<u>(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</u>	1301 1302 1303

alternative fuel, the delivery of alternative fuel to the motor, 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	1396
5747.77 of the Revised Code;	1397
(21) The second credit for purchases of new manufacturing	1398
machinery and equipment and the credit for using Ohio coal under	1399
section 5747.31 of the Revised Code;	1400
(22) The job training credit under section 5747.39 of the	1401
Revised Code;	1402
(23) The enterprise zone credit under section 5709.66 of the	1403
Revised Code;	1404
(24) The credit for the eligible costs associated with a	1405
voluntary action under section 5747.32 of the Revised Code;	1406
(25) The credit for employers that establish on-site child	1407
day-care centers under section 5747.35 of the Revised Code;	1408
(26) The ethanol plant investment credit under section	1409
5747.75 of the Revised Code;	1410
(27) The credit for purchases of qualifying grape production	1411
property under section 5747.28 of the Revised Code;	1412
(28) The small business investment credit under section	1413
5747.81 of the Revised Code;	1414
(29) The credit for research and development and technology	1415
transfer investors under section 5747.33 of the Revised Code;	1416
(30) The enterprise zone credits under section 5709.65 of the	1417
Revised Code;	1418
(31) <del>The research and development credit under section</del>	1419
<del>5747.331 of the Revised Code</del> <u>The nonrefundable credit for the</u>	1420
<u>purchase or conversion of an alternative fuel vehicle under</u>	1421
<u>section 5747.78 of the Revised Code;</u>	1422

(32) The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	1423 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
<b><u>Sec. 5751.55.</u></b> (A) As used in this section, "alternative	1452

fuel," "alternative fuel vehicle," "new alternative fuel vehicle," 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

<del>(6)</del> (7) The refundable jobs creation credit or job retention credit under division (A) of section 5751.50 of the Revised Code;	1513 1514
<del>(7)</del> (8) The refundable credit for calendar year 2030 for unused net operating losses under division (C) of section 5751.53 of the Revised Code.	1515 1516 1517
(B) For any credit except the refundable credits enumerated in this section, the amount of the credit for a tax period 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 the credit.	1518 1519 1520 1521 1522 1523
<b>Section 2.</b> That existing sections 5735.01, 5735.012, 5739.025, 5747.98, and 5751.98 of the Revised Code are hereby repealed.	1524 1525 1526
<b>Section 3.</b> The amendment or enactment by this act of sections 5735.01, 5735.012, 5735.015, and 5739.025 of the Revised Code applies on and after the first day of the first month after the effective date of this act.	1527 1528 1529 1530
<b>Section 4.</b> All items in this section are hereby appropriated as designated out of any moneys in the state treasury to the credit of the designated fund. For all appropriations made in this act, those in the first column are for fiscal year 2014 and those in the second column are for fiscal year 2015. The appropriations made in this act are in addition to any other appropriations made for the FY 2014-FY 2015 biennium.	1531 1532 1533 1534 1535 1536 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



appropriations contained in this act shall be accounted for as 1569  
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