

**As Reported by the House Finance and Appropriations  
Committee**

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

**Sub. H. B. No. 35**

**Representative McGregor**

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**A B I L L**

To amend sections 9.33, 126.06, 127.14, 153.01,	1
153.65, 164.05, 307.05, 307.051, 307.055, 505.37,	2
505.375, 505.44, 505.72, 718.01, 3705.242,	3
3791.12, 3791.13, 3791.99, 4501.03, 4501.04,	4
4501.041, 4501.042, 4501.043, 4501.06, 4503.04,	5
4503.042, 4503.07, 4503.42, 4503.45, 4503.49,	6
4504.19, 4504.21, 4506.08, 4506.09, 4507.011,	7
4507.05, 4507.23, 4511.13, 4513.263, 4513.34,	8
4513.53, 4513.66, 4517.021, 4561.21, 4743.05,	9
4765.02, 4765.03, 4765.04, 4765.05, 4765.06,	10
4765.07, 4765.08, 4765.09, 4765.10, 4765.101,	11
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4766.13, 4766.15, 4766.22, 5501.03, 5501.51,	20
5501.73, 5501.77, 5502.01, 5503.01, 5503.03,	21
5503.04, 5515.01, 5517.02, 5525.01, 5525.16,	22
5577.04, 5577.05, 5739.02, 5747.01, 5751.01,	23

5751.02, 5751.051, and 5751.20; to enact sections 24  
4501.031, 4765.59, 5517.021, and 5553.051; and to 25  
repeal sections 126.60, 126.601, 126.602, 126.603, 26  
126.604, 126.605, 3791.11, 4766.02, 4766.20, 27  
4981.36, and 4981.361 of the Revised Code; to 28  
amend Section 10 of Am. Sub. H.B. 386 of the 129th 29  
General Assembly; and to amend Sections 203.80 and 30  
203.83 of Sub. H.B. 482 of the 129th General 31  
Assembly; to amend the versions of sections 32  
4503.04 and 4507.05 of the Revised Code that are 33  
scheduled to take effect January 1, 2017, to 34  
continue the amendments by this act on and after 35  
that effective date; to make appropriations for 36  
programs related to transportation and public 37  
safety for the biennium beginning July 1, 2013, 38  
and ending June 30, 2015, and to provide 39  
authorization and conditions for the operation of 40  
those programs. 41

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

**Section 101.01.** That sections 9.33, 126.06, 127.14, 153.01, 42  
153.65, 164.05, 307.05, 307.051, 307.055, 505.37, 505.375, 505.44, 43  
505.72, 718.01, 3705.242, 3791.12, 3791.13, 3791.99, 4501.03, 44  
4501.04, 4501.041, 4501.042, 4501.043, 4501.06, 4503.04, 4503.042, 45  
4503.07, 4503.42, 4503.45, 4503.49, 4504.19, 4504.21, 4506.08, 46  
4506.09, 4507.011, 4507.05, 4507.23, 4511.13, 4513.263, 4513.34, 47  
4513.53, 4513.66, 4517.021, 4561.21, 4743.05, 4765.02, 4765.03, 48  
4765.04, 4765.05, 4765.06, 4765.07, 4765.08, 4765.09, 4765.10, 49  
4765.101, 4765.102, 4765.11, 4765.111, 4765.112, 4765.113, 50  
4765.114, 4765.115, 4765.116, 4765.12, 4765.15, 4765.16, 4765.17, 51  
4765.18, 4765.22, 4765.23, 4765.28, 4765.29, 4765.30, 4765.31, 52  
4765.32, 4765.33, 4765.37, 4765.38, 4765.39, 4765.40, 4765.42, 53

4765.48, 4765.49, 4765.55, 4765.56, 4766.01, 4766.03, 4766.04, 54  
4766.05, 4766.07, 4766.08, 4766.09, 4766.10, 4766.11, 4766.12, 55  
4766.13, 4766.15, 4766.22, 5501.03, 5501.51, 5501.73, 5501.77, 56  
5502.01, 5503.01, 5503.03, 5503.04, 5515.01, 5517.02, 5525.01, 57  
5525.16, 5577.04, 5577.05, 5739.02, 5747.01, 5751.01, 5751.02, 58  
5751.051, and 5751.20 be amended, and sections 4501.031, 4765.59, 59  
5517.021, and 5553.051 of the Revised Code be enacted to read as 60  
follows: 61

**Sec. 9.33.** As used in sections 9.33 to 9.335 of the Revised 62  
Code: 63

(A) "Construction manager" means a person with substantial 64  
discretion and authority to plan, coordinate, manage, and direct 65  
all phases of a project for the construction, demolition, 66  
alteration, repair, or reconstruction of any public building, 67  
structure, or other improvement, but does not mean the person who 68  
provides the professional design services or who actually performs 69  
the construction, demolition, alteration, repair, or 70  
reconstruction work on the project. 71

(B)(1) "Construction manager at risk" means a person with 72  
substantial discretion and authority to plan, coordinate, manage, 73  
direct, and construct all phases of a project for the 74  
construction, demolition, alteration, repair, or reconstruction of 75  
any public building, structure, or other improvement and who 76  
provides the public authority a guaranteed maximum price as 77  
determined in section 9.334 of the Revised Code. 78

(2) As used in division (B)(1) of this section: 79

(a) "Construct" includes performing, or subcontracting for 80  
performing, construction, demolition, alteration, repair, or 81  
reconstruction. 82

(b) "Manage" includes approving bidders and awarding 83

subcontracts for furnishing materials regarding, or for 84  
performing, construction, demolition, alteration, repair, or 85  
reconstruction. 86

(C) "Construction management contract" means a contract 87  
between a public authority and another person obligating the 88  
person to provide construction management services. 89

(D) "Construction management services" or "management 90  
services" means the range of services that either a construction 91  
manager or a construction manager at risk may provide. 92

(E) "Qualified" means having the following qualifications: 93

(1) Competence to perform the required management services as 94  
indicated by the technical training, education, and experience of 95  
the construction manager's or construction manager at risk's 96  
personnel, especially the technical training, education, and 97  
experience of the construction manager's or construction manager 98  
at risk's employees who would be assigned to perform the services; 99

(2) Ability in terms of workload and the availability of 100  
qualified personnel, equipment, and facilities to perform the 101  
required management services competently and expeditiously; 102

(3) Past performance as reflected by the evaluations of 103  
previous clients with respect to factors such as control of costs, 104  
quality of work, and meeting of deadlines; 105

(4) Financial responsibility as evidenced by the capability 106  
to provide a letter of credit pursuant to Chapter 1305. of the 107  
Revised Code, a surety bond, certified check, or cashier's check 108  
in an amount equal to the value of the construction management 109  
contract, or by other means acceptable to the public authority; 110

(5) Other similar factors. 111

(F)(1) "Public authority" means the state, any state 112  
institution of higher education as defined in section 3345.011 of 113

the Revised Code, any county, township, municipal corporation, 114  
school district, or other political subdivision, or any public 115  
agency, authority, board, commission, instrumentality, or special 116  
purpose district of the state or of a political subdivision. 117

(2) "Public authority" does not include the Ohio turnpike 118  
commission or the department of transportation. 119

(G) "Open book pricing method" means a method in which a 120  
construction manager at risk provides the public authority, at the 121  
public authority's request, all books, records, documents, and 122  
other data in its possession pertaining to the bidding, pricing, 123  
or performance of a construction management contract awarded to 124  
the construction manager at risk. 125

**Sec. 126.06.** The total operating fund consists of all funds 126  
in the state treasury except the auto registration distribution 127  
fund, local motor vehicle license tax fund, development bond 128  
retirement fund, facilities establishment fund, gasoline excise 129  
tax fund, higher education improvement fund, highway improvement 130  
bond retirement fund, highway obligations bond retirement fund, 131  
highway capital improvement fund, improvements bond retirement 132  
fund, mental health facilities improvement fund, parks and 133  
recreation improvement fund, public improvements bond retirement 134  
fund, school district income tax fund, state agency facilities 135  
improvement fund, state and local government highway distribution 136  
fund, state highway safety fund, Vietnam conflict compensation 137  
fund, any other fund determined by the director of budget and 138  
management to be a bond fund or bond retirement fund, and such 139  
portion of the highway operating fund as is determined by the 140  
director of budget and management and the director of 141  
transportation to be restricted by Section 5a of Article XII, Ohio 142  
Constitution. 143

When determining the availability of money in the total 144

operating fund to pay claims chargeable to a fund contained within 145  
the total operating fund, the director of budget and management 146  
shall use the same procedures and criteria the director employs in 147  
determining the availability of money in a fund contained within 148  
the total operating fund. The director may establish limits on the 149  
negative cash balance of the general revenue fund within the total 150  
operating fund, but in no case shall the negative cash balance of 151  
the general revenue fund exceed ten per cent of the total revenue 152  
of the general revenue fund in the preceding fiscal year. 153

**Sec. 127.14.** The controlling board may, at the request of any 154  
state agency or the director of budget and management, authorize, 155  
with respect to the provisions of any appropriation act: 156

(A) Transfers of all or part of an appropriation within but 158  
not between state agencies, except such transfers as the director 159  
of budget and management is authorized by law to make, provided 160  
that no transfer shall be made by the director for the purpose of 161  
effecting new or changed levels of program service not authorized 162  
by the general assembly; 163

(B) Transfers of all or part of an appropriation from one 164  
fiscal year to another; 165

(C) Transfers of all or part of an appropriation within or 166  
between state agencies made necessary by administrative 167  
reorganization or by the abolition of an agency or part of an 168  
agency; 169

(D) Transfers of all or part of cash balances in excess of 170  
needs from any fund of the state to the general revenue fund or to 171  
such other fund of the state to which the money would have been 172  
credited in the absence of the fund from which the transfers are 173  
authorized to be made, except that the controlling board may not 174  
authorize such transfers from the accrued leave liability fund, 175

auto registration distribution fund, <u>local motor vehicle license</u>	176
<u>tax fund</u> , budget stabilization fund, development bond retirement	177
fund, facilities establishment fund, gasoline excise tax fund,	178
general revenue fund, higher education improvement fund, highway	179
improvement bond retirement fund, highway obligations bond	180
retirement fund, highway capital improvement fund, highway	181
operating fund, horse racing tax fund, improvements bond	182
retirement fund, public library fund, liquor control fund, local	183
government fund, local transportation improvement program fund,	184
mental health facilities improvement fund, Ohio fairs fund, parks	185
and recreation improvement fund, public improvements bond	186
retirement fund, school district income tax fund, state agency	187
facilities improvement fund, state and local government highway	188
distribution fund, state highway safety fund, state lottery fund,	189
undivided liquor permit fund, Vietnam conflict compensation bond	190
retirement fund, volunteer fire fighters' dependents fund,	191
waterways safety fund, wildlife fund, workers' compensation fund,	192
or any fund not specified in this division that the director of	193
budget and management determines to be a bond fund or bond	194
retirement fund;	195
(E) Transfers of all or part of those appropriations included	196
in the emergency purposes account of the controlling board;	197
(F) Temporary transfers of all or part of an appropriation or	198
other moneys into and between existing funds, or new funds, as may	199
be established by law when needed for capital outlays for which	200
notes or bonds will be issued;	201
(G) Transfer or release of all or part of an appropriation to	202
a state agency requiring controlling board approval of such	203
transfer or release as provided by law;	204
(H) Temporary transfer of funds included in the emergency	205
purposes appropriation of the controlling board. Such temporary	206
transfers may be made subject to conditions specified by the	207

controlling board at the time temporary transfers are authorized. 208  
No transfers shall be made under this division for the purpose of 209  
effecting new or changed levels of program service not authorized 210  
by the general assembly. 211

As used in this section, "request" means an application by a 212  
state agency or the director of budget and management seeking some 213  
action by the controlling board. 214

When authorizing the transfer of all or part of an 215  
appropriation under this section, the controlling board may 216  
authorize the transfer to an existing appropriation item and the 217  
creation of and transfer to a new appropriation item. 218

Whenever there is a transfer of all or part of funds included 219  
in the emergency purposes appropriation by the controlling board, 220  
pursuant to division (E) of this section, the state agency or the 221  
director of budget and management receiving such transfer shall 222  
keep a detailed record of the use of the transferred funds. At the 223  
earliest scheduled meeting of the controlling board following the 224  
accomplishment of the purposes specified in the request originally 225  
seeking the transfer, or following the total expenditure of the 226  
transferred funds for the specified purposes, the state agency or 227  
the director of budget and management shall submit a report on the 228  
expenditure of such funds to the board. The portion of any 229  
appropriation so transferred which is not required to accomplish 230  
the purposes designated in the original request to the controlling 231  
board shall be returned to the proper appropriation of the 232  
controlling board at this time. 233

Notwithstanding any provisions of law providing for the 234  
deposit of revenues received by a state agency to the credit of a 235  
particular fund in the state treasury, whenever there is a 236  
temporary transfer of funds included in the emergency purposes 237  
appropriation of the controlling board pursuant to division (H) of 238  
this section, revenues received by any state agency receiving such 239



a temporary transfer of funds shall, as directed by the 240  
controlling board, be transferred back to the emergency purposes 241  
appropriation. 242

The board may delegate to the director of budget and 243  
management authority to approve transfers among items of 244  
appropriation under division (A) of this section. 245

**Sec. 153.01.** (A) Whenever any building or structure for the 246  
use of the state or any institution supported in whole or in part 247  
by the state or in or upon the public works of the state that is 248  
administered by the Ohio facilities construction commission or by 249  
any other state officer or state agency authorized by law to 250  
administer a project, including an educational institution listed 251  
in section 3345.50 of the Revised Code, is to be erected or 252  
constructed, whenever additions, alterations, or structural or 253  
other improvements are to be made, or whenever heating, cooling, 254  
or ventilating plants or other equipment is to be installed or 255  
material supplied therefor, the estimated cost of which amounts to 256  
two hundred thousand dollars or more, or the amount determined 257  
pursuant to section 153.53 of the Revised Code or more, each 258  
officer, board, or other authority upon which devolves the duty of 259  
constructing, erecting, altering, or installing the same, referred 260  
to in sections 153.01 to 153.60 of the Revised Code as the public 261  
authority, shall cause to be made, by an architect or engineer 262  
whose contract of employment shall be prepared and approved by the 263  
attorney general, the following: 264

(1) Full and accurate plans, suitable for the use of 265  
mechanics and other builders in the construction, improvement, 266  
addition, alteration, or installation; 267

(2) Details to scale and full-sized, so drawn and represented 268  
as to be easily understood; 269

(3) Definite and complete specifications of the work to be 270

performed, together with directions that will enable a competent 271  
mechanic or other builder to carry them out and afford bidders all 272  
needful information; 273

(4) A full and accurate estimate of each item of expense and 274  
the aggregate cost of those items of expense; 275

(5) A life-cycle cost analysis; 276

(6) Further data as may be required by the Ohio facilities 277  
construction commission. 278

(B)(1) Division (A) of this section shall not be required 279  
with respect to a construction management contract entered into 280  
with a construction manager at risk as described in section 9.334 281  
of the Revised Code or a design-build contract entered into with a 282  
design-build firm as described in section 153.693 of the Revised 283  
Code. 284

(2) Nothing in this chapter shall interfere with the power of 285  
the director of transportation to prepare plans for, acquire 286  
rights-of-way for, construct, or maintain transportation 287  
facilities, or to let contracts for those purposes. 288

**Sec. 153.65.** As used in sections 153.65 to 153.73 of the 289  
Revised Code: 290

(A)(1) "Public authority" means the state, a state 291  
institution of higher education as defined in section 3345.011 of 292  
the Revised Code, a county, township, municipal corporation, 293  
school district, or other political subdivision, or any public 294  
agency, authority, board, commission, instrumentality, or special 295  
purpose district of the state or of a political subdivision. 296

(2) "Public authority" does not include the Ohio turnpike 297  
commission or the department of transportation. 298

(B) "Professional design firm" means any person legally 299  
engaged in rendering professional design services. 300

(C) "Professional design services" means services within the 301  
scope of practice of an architect or landscape architect 302  
registered under Chapter 4703. of the Revised Code or a 303  
professional engineer or surveyor registered under Chapter 4733. 304  
of the Revised Code. 305

(D) "Qualifications" means all of the following: 306

(1)(a) For a professional design firm, competence to perform 307  
the required professional design services as indicated by the 308  
technical training, education, and experience of the firm's 309  
personnel, especially the technical training, education, and 310  
experience of the employees within the firm who would be assigned 311  
to perform the services; 312

(b) For a design-build firm, competence to perform the 313  
required design-build services as indicated by the technical 314  
training, education, and experience of the design-build firm's 315  
personnel and key consultants, especially the technical training, 316  
education, and experience of the employees and consultants of the 317  
design-build firm who would be assigned to perform the services, 318  
including the proposed architect or engineer of record. 319

(2) Ability of the firm in terms of its workload and the 320  
availability of qualified personnel, equipment, and facilities to 321  
perform the required professional design services or design-build 322  
services competently and expeditiously; 323

(3) Past performance of the firm as reflected by the 324  
evaluations of previous clients with respect to such factors as 325  
control of costs, quality of work, and meeting of deadlines; 326

(4) Any other relevant factors as determined by the public 327  
authority; 328

(5) With respect to a design-build firm, compliance with 329  
sections 4703.182, 4703.332, and 4733.16 of the Revised Code, 330  
including the use of a licensed design professional for all design 331

services.	332
(E) "Design-build contract" means a contract between a public authority and another person that obligates the person to provide design-build services.	333 334 335
(F) "Design-build firm" means a person capable of providing design-build services.	336 337
(G) "Design-build services" means services that form an integrated delivery system for which a person is responsible to a public authority for both the design and construction, demolition, alteration, repair, or reconstruction of a public improvement.	338 339 340 341
(H) "Architect or engineer of record" means the architect or engineer that serves as the final signatory on the plans and specifications for the design-build project.	342 343 344
(I) "Criteria architect or engineer" means the architect or engineer retained by a public authority to prepare conceptual plans and specifications, to assist the public authority in connection with the establishment of the design criteria for a design-build project, and, if requested by the public authority, to serve as the representative of the public authority and provide, during the design-build project, other design and construction administration services on behalf of the public authority, including but not limited to, confirming that the design prepared by the design-build firm reflects the original design intent established in the design criteria package.	345 346 347 348 349 350 351 352 353 354 355
(J) "Open book pricing method" means a method in which a design-build firm provides the public authority, at the public authority's request, all books, records, documents, contracts, subcontracts, purchase orders, and other data in its possession pertaining to the bidding, pricing, or performance of a contract for design-build services awarded to the design-build firm.	356 357 358 359 360 361

<b>Sec. 164.05.</b> (A) The director of the Ohio public works	362
commission shall do all of the following:	363
(1) Approve requests for financial assistance from district	364
public works integrating committees and enter into agreements with	365
one or more local subdivisions to provide loans, grants, and local	366
debt support and credit enhancements for a capital improvement	367
project if the director determines that:	368
(a) The project is an eligible project pursuant to this	369
chapter;	370
(b) The financial assistance for the project has been	371
properly approved and requested by the district committee of the	372
district which includes the recipient of the loan or grant;	373
(c) The amount of the financial assistance, when added to all	374
other financial assistance provided during the fiscal year for	375
projects within the district, does not exceed that district's	376
allocation of money from the state capital improvements fund for	377
that fiscal year;	378
(d) The district committee has provided such documentation	379
and other evidence as the director may require that the district	380
committee has satisfied the requirements of section 164.06 or	381
164.14 of the Revised Code;	382
(e) The portion of a district's annual allocation which the	383
director approves in the form of loans and local debt support and	384
credit enhancements for eligible projects is consistent with	385
divisions (E) and (F) of this section.	386
(2) Authorize payments to local subdivisions or their	387
contractors for costs incurred for capital improvement projects	388
which have been approved pursuant to this chapter. All requests	389
for payments shall be submitted to the director on forms and in	390
accordance with procedures specified in rules adopted by the	391

director pursuant to division (A)(4) of this section. 392

(3) Retain the services of or employ financial consultants, 393  
engineers, accountants, attorneys, and such other employees as the 394  
director determines are necessary to carry out the director's 395  
duties under this chapter and fix the compensation for their 396  
services. From among these employees, the director shall appoint 397  
a deputy with the necessary qualifications to act as the director 398  
when the director is absent or temporarily unable to carry out the 399  
duties of office. 400

(4) Adopt rules establishing the procedures for making 401  
applications, reviewing, approving, and rejecting projects for 402  
which assistance is authorized under this chapter, and any other 403  
rules needed to implement the provisions of this chapter. Such 404  
rules shall be adopted under Chapter 119. of the Revised Code. 405

(5) Provide information and other assistance to local 406  
subdivisions and district public works integrating committees in 407  
developing their requests for financial assistance for capital 408  
improvements under this chapter and encourage cooperation and 409  
coordination of requests and the development of multisubdivision 410  
and multidistrict projects in order to maximize the benefits that 411  
may be derived by districts from each year's allocation; 412

(6) Require local subdivisions, to the extent practicable, to 413  
use Ohio products, materials, services, and labor in connection 414  
with any capital improvement project financed in whole or in part 415  
under this chapter; 416

(7) Notify the director of budget and management of all 417  
approved projects, and supply all information necessary to track 418  
approved projects through the state accounting system; 419

(8) Appoint the administrator of the Ohio small government 420  
capital improvements commission; 421

(9) Do all other acts, enter into contracts, and execute all 422

instruments necessary or appropriate to carry out this chapter; 423

(10) Develop a standardized methodology for evaluating 424  
capital improvement needs which will be used by local subdivisions 425  
in preparing the plans required by division (C) of section 164.06 426  
of the Revised Code. The director shall develop this methodology 427  
not later than July 1, 1991. 428

(11) Establish a program to provide local subdivisions with 429  
technical assistance in preparing project applications. The 430  
program shall be designed to assist local subdivisions that lack 431  
the financial or technical resources to prepare project 432  
applications on their own. 433

(B) When the director of the Ohio public works commission 434  
decides to conditionally approve or disapprove projects, the 435  
director's decisions and the reasons for which they are made shall 436  
be made in writing. These written decisions shall be conclusive 437  
for the purposes of the validity and enforceability of such 438  
determinations. 439

(C) Fees, charges, rates of interest, times of payment of 440  
interest and principal, and other terms, conditions, and 441  
provisions of and security for financial assistance provided 442  
pursuant to the provisions of this chapter shall be such as the 443  
director determines to be appropriate. If any payments required by 444  
a loan agreement entered into pursuant to this chapter are not 445  
paid, the funds which would otherwise be apportioned to the local 446  
subdivision from the county undivided local government fund, 447  
pursuant to sections 5747.51 to 5747.53 of the Revised Code, may, 448  
at the direction of the director of the Ohio public works 449  
commission, be reduced by the amount payable. The county treasurer 450  
shall, at the direction of the director, pay the amount of such 451  
reductions to the state capital improvements revolving loan fund. 452  
The director may renegotiate a loan repayment schedule with a 453  
local subdivision whose payments from the county undivided local 454

government fund could be reduced pursuant to this division, but 455  
such a renegotiation may occur only one time with respect to any 456  
particular loan agreement. 457

(D) Grants approved for the repair and replacement of 458  
existing infrastructure pursuant to this chapter shall not exceed 459  
ninety per cent of the estimated total cost of the capital 460  
improvement project. Grants approved for new or expanded 461  
infrastructure shall not exceed fifty per cent of the estimated 462  
cost of the new or expansion elements of the capital improvement 463  
project. A local subdivision share of the estimated cost of a 464  
capital improvement may consist of any of the following: 465

(1) The reasonable value, as determined by the director or 466  
the administrator, of labor, materials, and equipment that will be 467  
contributed by the local subdivision in performing the capital 468  
improvement project; 469

(2) Moneys received by the local subdivision in any form from 470  
an authority, commission, or agency of the United States for use 471  
in performing the capital improvement project; 472

(3) Loans made to the local subdivision under this chapter; 473

(4) Engineering costs incurred by the local subdivision in 474  
performing engineering activities related to the project. 475

A local subdivision share of the cost of a capital 476  
improvement shall not include any amounts awarded to it from the 477  
local transportation improvement program fund created in section 478  
164.14 of the Revised Code. 479

(E) The following portion of a district public works 480  
integrating committee's annual allocation share pursuant to 481  
section 164.08 of the Revised Code may be awarded to subdivisions 482  
only in the form of interest-free, low-interest, market rate of 483  
interest, or blended-rate loans: 484



YEAR IN WHICH	PORTION USED FOR	485
MONEYS ARE ALLOCATED	LOANS	486
Year 1	0%	487
Year 2	0%	488
Year 3	10%	489
Year 4	12%	490
Year 5	15%	491
Year 6	20%	492
Year 7, 8, 9, and 10	22%	493

(F) The following portion of a district public works  
 integrating committee's annual allocation pursuant to section  
 164.08 of the Revised Code shall be awarded to subdivisions in the  
 form of local debt supported and credit enhancements:

	PORTIONS USED FOR	498
YEAR IN WHICH	LOCAL DEBT SUPPORT	499
MONEYS ARE ALLOCATED	AND CREDIT ENHANCEMENTS	500
Year 1	0%	501
Year 2	0%	502
Year 3	3%	503
Year 4	5%	504
Year 5	5%	505
Year 6	7%	506
Year 7	7%	507
Year 8	8%	508
Year 9	8%	509
Year 10	8%	510

(G) For the period commencing on March 29, 1988, and ending  
 on June 30, 1993, for the period commencing July 1, 1993, and  
 ending June 30, 1999, and for each five-year period thereafter,  
 the total amount of financial assistance awarded under sections  
 164.01 to 164.08 of the Revised Code for capital improvement  
 projects located wholly or partially within a county shall be  
 equal to at least thirty per cent of the amount of what the county

would have been allocated from the obligations authorized to be 518  
sold under this chapter during each period, if such amounts had 519  
been allocable to each county on a per capita basis. 520

(H) The amount of the annual allocations made pursuant to 521  
divisions (B)(1) and (5) of section 164.08 of the Revised Code 522  
which can be used for new or expanded infrastructure is limited as 523  
follows: 524

YEAR IN WHICH	PORTION WHICH MAY	
MONEYS ARE ALLOCATED	BE USED FOR NEW OR	
	EXPANSION INFRASTRUCTURE	
Year 1	5%	528
Year 2	5%	529
Year 3	10%	530
Year 4	10%	531
Year 5	10%	532
Year 6	15%	533
Year 7	15%	534
Year 8	20%	535
Year 9	20%	536
Year 10 and each year		537
thereafter	20%	538

(I) The following portion of a district public works 539  
integrating committee's annual allocation share pursuant to 540  
section 164.08 of the Revised Code shall be awarded to 541  
subdivisions in the form of interest-free, low-interest, market 542  
rate of interest, or blended-rate loans, or local debt support and 543  
credit enhancements: 544

YEAR IN WHICH	PORTION USED FOR LOANS	
MONEYS ARE ALLOCATED	OR LOCAL DEBT SUPPORT	
	AND CREDIT ENHANCEMENTS	
Year 11 and each year		548
thereafter	20%	549

(J) No project shall be approved under this section unless 550  
the project is designed to have a useful life of at least seven 551  
years. In addition, the average useful life of all projects for 552  
which grants or loans are awarded in each district during a 553  
program year shall not be less than twenty years. 554

**Sec. 307.05.** As used in this section, "emergency medical 555  
service organization" has the same meaning as in section 4765.01 556  
of the Revised Code. 557

A board of county commissioners may operate an ambulance 558  
service organization or emergency medical service organization, 559  
or, in counties with a population of forty thousand or less, may 560  
operate a nonemergency patient transport service organization, or 561  
may enter into a contract with one or more counties, townships, 562  
municipal corporations, nonprofit corporations, joint emergency 563  
medical services districts, fire and ambulance districts, or 564  
private ambulance owners, regardless of whether such counties, 565  
townships, municipal corporations, nonprofit corporations, joint 566  
emergency medical services districts, fire and ambulance 567  
districts, or private ambulance owners are located within or 568  
without the state, in order to furnish or obtain the services of 569  
ambulance service organizations, to furnish or obtain additional 570  
services from ambulance service organizations in times of 571  
emergency, to furnish or obtain the services of emergency medical 572  
service organizations, or, in counties with a population of forty 573  
thousand or less, to furnish or obtain services of nonemergency 574  
patient transport service organizations, or may enter into a 575  
contract with any such entity to furnish or obtain the interchange 576  
of services from ambulance or emergency medical service 577  
organizations, or, within counties with a population of forty 578  
thousand or less, to furnish or obtain the interchange of services 579  
from nonemergency patient transport service organizations, within 580  
the territories of the contracting subdivisions. Except in the 581

case of a contract with a joint emergency medical services 582  
district to obtain the services of emergency medical service 583  
organizations, such contracts shall not be entered into with a 584  
public agency or nonprofit corporation that receives more than 585  
half of its operating funds from governmental entities with the 586  
intention of directly competing with the operation of other 587  
ambulance service organizations, nonemergency patient transport 588  
service organizations, or emergency medical service organizations 589  
in the county unless the public agency or nonprofit corporation is 590  
awarded the contract after submitting the lowest and best bid to 591  
the board of county commissioners. Any county wishing to commence 592  
operation of a nonemergency patient transport service organization 593  
or wishing to enter into a contract for the first time to furnish 594  
or obtain services from a nonemergency patient transport service 595  
organization on or after March 1, 1993, including a county in 596  
which a private provider has been providing the service, shall 597  
demonstrate the need for public funding for the service to, and 598  
obtain approval from, the state board of emergency medical, fire, 599  
and transportation services or its immediate successor board prior 600  
to operating or funding the organization. 601

When such an organization is operated by the board, the 602  
organization may be administered by the board, by the county 603  
sheriff, or by another county officer or employee designated by 604  
the board. All rules, including the determining of reasonable 605  
rates, necessary for the establishment, operation, and maintenance 606  
of such an organization shall be adopted by the board. 607

A contract for services of an ambulance service, nonemergency 608  
patient transport service, or emergency medical service 609  
organization shall include the terms, conditions, and stipulations 610  
as agreed to by the parties to the contract. It may provide for a 611  
fixed annual charge to be paid at the times agreed upon and 612  
stipulated in the contract, or for compensation based upon a 613

stipulated price for each run, call, or emergency or the number of 614  
persons or pieces of apparatus employed, or the elapsed time of 615  
service required in such run, call, or emergency, or any 616  
combination thereof. 617

**Sec. 307.051.** As used in this section, "emergency medical 618  
service organization" has the same meaning as in section 4766.01 619  
of the Revised Code. 620

A board of county commissioners, by adoption of an 621  
appropriate resolution, may choose to have the ~~Ohio~~ state board of 622  
emergency medical, fire, and transportation board services license 623  
any emergency medical service organization it operates. If a board 624  
adopts such a resolution, Chapter 4766. of the Revised Code, 625  
except for sections 4766.06 and 4766.99 of the Revised Code, 626  
applies to the county emergency medical service organization. All 627  
rules adopted under the applicable sections of that chapter also 628  
apply to the organization. A board, by adoption of an appropriate 629  
resolution, may remove its emergency medical service organization 630  
from the jurisdiction of the ~~Ohio~~ state board of emergency 631  
medical, fire, and transportation board services. 632

**Sec. 307.055.** (A) Subject to the terms and conditions of the 633  
joint resolution creating it, each joint emergency medical 634  
services district may furnish ambulance services and emergency 635  
medical services by one of the following methods: 636

(1) By operating an emergency medical service organization as 637  
defined in section 4765.01 of the Revised Code; 638

(2) By contracting for the operation of one or more 639  
facilities pursuant to division (C) or (D) of this section; 640

(3) By providing necessary services and equipment to the 641  
district either directly or under a contract entered into pursuant 642  
to division (B) of this section; 643

(4) By providing service through any combination of methods 644  
described in divisions (A)(1) to (3) of this section. 645

(B) In order to obtain ambulance service, to obtain 646  
additional ambulance service in times of emergency, or to obtain 647  
emergency medical services, a joint emergency medical services 648  
district may enter into a contract, for a period not to exceed 649  
three years, with one or more counties, townships, municipal 650  
corporations, joint fire districts, other governmental units that 651  
provide ambulance service or emergency medical services, nonprofit 652  
corporations, or private ambulance owners, regardless of whether 653  
the entities contracted with are located within or outside this 654  
state, upon such terms as are agreed to, to furnish or receive 655  
ambulance services or the interchange of ambulance services or 656  
emergency medical services within the several territories of the 657  
contracting subdivisions, if the contract is first authorized by 658  
all boards of trustees and legislative authorities in the 659  
territories to be served. 660

Such a contract may provide for a fixed annual charge to be 661  
paid at the times agreed upon and stipulated in the contract; or 662  
for compensation based on a stipulated price for each run, call, 663  
or emergency or based on the elapsed time of service required for 664  
each run, call, or emergency, or based on any combination of 665  
these. 666

Expenditures of a district for ambulance service or emergency 667  
medical service, whether pursuant to contract or otherwise, are 668  
lawful expenditures, regardless of whether the district or the 669  
party with which it contracts charges an additional fee to users 670  
of the service. 671

(C) The board of trustees may enter into a contract with any 672  
person, municipal corporation, township, or other political 673  
subdivision, and any political subdivision may contract with the 674  
board, for the operation and maintenance of emergency medical 675

services facilities regardless of whether the facilities used are 676  
owned or leased by the district, by another political subdivision, 677  
or by the contractor. 678

(D) The district may purchase, lease, and maintain all 679  
materials, buildings, land, and equipment, including vehicles, the 680  
board considers necessary for the district. 681

When the board finds, by resolution, that the district has 682  
personal property that is not needed for public use, or is 683  
obsolete or unfit for the use for which it was acquired, the board 684  
may dispose of the property in the same manner as provided in 685  
section 307.12 of the Revised Code. 686

(E) Except in the case of a contract with a board of county 687  
commissioners for the provision of services of an emergency 688  
medical service organization, any contract entered into by a joint 689  
emergency medical services district shall conform to the same 690  
bidding requirements that apply to county contracts under sections 691  
307.86 to 307.92 of the Revised Code. 692

(F) A county participating in a joint district may contribute 693  
any of its rights or interests in real or personal property, 694  
including money, and may contribute services to the district. Any 695  
such contributions shall be made by a written agreement between 696  
the contributing county and the district, specifying the 697  
contribution as well as the rights of the participating counties 698  
in the contributed property. Written agreements shall also be 699  
prepared specifying the rights of participating counties in 700  
property acquired by the district other than by contribution of a 701  
participating county. Written agreements required by this division 702  
may be amended only by written agreement of all parties to the 703  
original agreement. 704

(G) A district's board of trustees, by adoption of an 705  
appropriate resolution, may choose to have the ~~Ohio~~ state board of 706

emergency medical, fire, and transportation board services license 707  
any emergency medical service organization the district operates. 708  
If a board adopts such a resolution, Chapter 4766. of the Revised 709  
Code, except for sections 4766.06 and 4766.99 of the Revised Code, 710  
applies to the district emergency medical service organization. 711  
All rules adopted under the applicable sections of that chapter 712  
also apply to the organization. A board, by adoption of an 713  
appropriate resolution, may remove the district emergency medical 714  
service organization from the jurisdiction of the ~~Ohio~~ state board 715  
of emergency medical, fire, and transportation board services. 716

**Sec. 505.37.** (A) The board of township trustees may establish 717  
all necessary rules to guard against the occurrence of fires and 718  
to protect the property and lives of the citizens against damage 719  
and accidents, and may, with the approval of the specifications by 720  
the prosecuting attorney or, if the township has adopted limited 721  
home rule government under Chapter 504. of the Revised Code, with 722  
the approval of the specifications by the township's law director, 723  
purchase, lease, lease with an option to purchase, or otherwise 724  
provide any fire apparatus, mechanical resuscitators, or other 725  
equipment, appliances, materials, fire hydrants, and water supply 726  
for fire-fighting purposes that seems advisable to the board. The 727  
board shall provide for the care and maintenance of fire 728  
equipment, and, for these purposes, may purchase, lease, lease 729  
with an option to purchase, or construct and maintain necessary 730  
buildings, and it may establish and maintain lines of fire-alarm 731  
communications within the limits of the township. The board may 732  
employ one or more persons to maintain and operate fire-fighting 733  
equipment, or it may enter into an agreement with a volunteer fire 734  
company for the use and operation of fire-fighting equipment. The 735  
board may compensate the members of a volunteer fire company on 736  
any basis and in any amount that it considers equitable. 737



When the estimated cost to purchase fire apparatus, 739  
mechanical resuscitators, other equipment, appliances, materials, 740  
fire hydrants, buildings, or fire-alarm communications equipment 741  
or services exceeds fifty thousand dollars, the contract shall be 742  
let by competitive bidding. When competitive bidding is required, 743  
the board shall advertise once a week for not less than two 744  
consecutive weeks in a newspaper of general circulation within the 745  
township. The board may also cause notice to be inserted in trade 746  
papers or other publications designated by it or to be distributed 747  
by electronic means, including posting the notice on the board's 748  
internet web site. If the board posts the notice on its web site, 749  
it may eliminate the second notice otherwise required to be 750  
published in a newspaper of general circulation within the 751  
township, provided that the first notice published in such 752  
newspaper meets all of the following requirements: 753

(1) It is published at least two weeks before the opening of 754  
bids. 755

(2) It includes a statement that the notice is posted on the 756  
board's internet web site. 757

(3) It includes the internet address of the board's internet 758  
web site. 759

(4) It includes instructions describing how the notice may be 760  
accessed on the board's internet web site. 761

The advertisement shall include the time, date, and place 762  
where the clerk of the township, or the clerk's designee, will 763  
read bids publicly. The time, date, and place of bid openings may 764  
be extended to a later date by the board of township trustees, 765  
provided that written or oral notice of the change shall be given 766  
to all persons who have received or requested specifications not 767  
later than ninety-six hours prior to the original time and date 768  
fixed for the opening. The board may reject all the bids or accept 769

the lowest and best bid, provided that the successful bidder meets 770  
the requirements of section 153.54 of the Revised Code when the 771  
contract is for the construction, demolition, alteration, repair, 772  
or reconstruction of an improvement. 773

(B) The boards of township trustees of any two or more 774  
townships, or the legislative authorities of any two or more 775  
political subdivisions, or any combination of these, may, through 776  
joint action, unite in the joint purchase, lease, lease with an 777  
option to purchase, maintenance, use, and operation of 778  
fire-fighting equipment, or for any other purpose designated in 779  
sections 505.37 to 505.42 of the Revised Code, and may prorate the 780  
expense of the joint action on any terms that are mutually agreed 781  
upon. 782

(C) The board of township trustees of any township may, by 783  
resolution, whenever it is expedient and necessary to guard 784  
against the occurrence of fires or to protect the property and 785  
lives of the citizens against damages resulting from their 786  
occurrence, create a fire district of any portions of the township 787  
that it considers necessary. The board may purchase, lease, lease 788  
with an option to purchase, or otherwise provide any fire 789  
apparatus, appliances, materials, fire hydrants, and water supply 790  
for fire-fighting purposes, or may contract for the fire 791  
protection for the fire district as provided in section 9.60 of 792  
the Revised Code. The fire district so created shall be given a 793  
separate name by which it shall be known. 794

Additional unincorporated territory of the township may be 795  
added to a fire district upon the board's adoption of a resolution 796  
authorizing the addition. A municipal corporation that is within 797  
or adjoining the township may be added to a fire district upon the 798  
board's adoption of a resolution authorizing the addition and the 799  
municipal legislative authority's adoption of a resolution or 800  
ordinance requesting the addition of the municipal corporation to 801

the fire district. 802

If the township fire district imposes a tax, additional 803  
unincorporated territory of the township or a municipal 804  
corporation that is within or adjoining the township shall become 805  
part of the fire district only after all of the following have 806  
occurred: 807

(1) Adoption by the board of township trustees of a 808  
resolution approving the expansion of the territorial limits of 809  
the district and, if the resolution proposes to add a municipal 810  
corporation, adoption by the municipal legislative authority of a 811  
resolution or ordinance requesting the addition of the municipal 812  
corporation to the district; 813

(2) Adoption by the board of township trustees of a 814  
resolution recommending the extension of the tax to the additional 815  
territory; 816

(3) Approval of the tax by the electors of the territory 817  
proposed for addition to the district. 818

Each resolution of the board adopted under division (C)(2) of 819  
this section shall state the name of the fire district, a 820  
description of the territory to be added, and the rate and 821  
termination date of the tax, which shall be the rate and 822  
termination date of the tax currently in effect in the fire 823  
district. 824

The board of trustees shall certify each resolution adopted 825  
under division (C)(2) of this section to the board of elections in 826  
accordance with section 5705.19 of the Revised Code. The election 827  
required under division (C)(3) of this section shall be held, 828  
canvassed, and certified in the manner provided for the submission 829  
of tax levies under section 5705.25 of the Revised Code, except 830  
that the question appearing on the ballot shall read: 831

"Shall the territory within ..... 832

(description of the proposed territory to be added) be added to 833  
..... (name) fire district, and a property tax 834  
at a rate of taxation not exceeding ..... (here insert tax rate) 835  
be in effect for ..... (here insert the number of years the 836  
tax is to be in effect or "a continuing period of time," as 837  
applicable)?" 838

If the question is approved by at least a majority of the 839  
electors voting on it, the joinder shall be effective as of the 840  
first day of July of the year following approval, and on that 841  
date, the township fire district tax shall be extended to the 842  
taxable property within the territory that has been added. If the 843  
territory that has been added is a municipal corporation and if it 844  
had adopted a tax levy for fire purposes, the levy is terminated 845  
on the effective date of the joinder. 846

Any municipal corporation may withdraw from a township fire 847  
district created under division (C) of this section by the 848  
adoption by the municipal legislative authority of a resolution or 849  
ordinance ordering withdrawal. On the first day of July of the 850  
year following the adoption of the resolution or ordinance of 851  
withdrawal, the municipal corporation withdrawing ceases to be a 852  
part of the district, and the power of the fire district to levy a 853  
tax upon taxable property in the withdrawing municipal corporation 854  
terminates, except that the fire district shall continue to levy 855  
and collect taxes for the payment of indebtedness within the 856  
territory of the fire district as it was composed at the time the 857  
indebtedness was incurred. 858

Upon the withdrawal of any municipal corporation from a 859  
township fire district created under division (C) of this section, 860  
the county auditor shall ascertain, apportion, and order a 861  
division of the funds on hand, moneys and taxes in the process of 862  
collection except for taxes levied for the payment of 863  
indebtedness, credits, and real and personal property, either in 864

money or in kind, on the basis of the valuation of the respective 865  
tax duplicates of the withdrawing municipal corporation and the 866  
remaining territory of the fire district. 867

A board of township trustees may remove unincorporated 868  
territory of the township from the fire district upon the adoption 869  
of a resolution authorizing the removal. On the first day of July 870  
of the year following the adoption of the resolution, the 871  
unincorporated township territory described in the resolution 872  
ceases to be a part of the district, and the power of the fire 873  
district to levy a tax upon taxable property in that territory 874  
terminates, except that the fire district shall continue to levy 875  
and collect taxes for the payment of indebtedness within the 876  
territory of the fire district as it was composed at the time the 877  
indebtedness was incurred. 878

(D) The board of township trustees of any township, the board 879  
of fire district trustees of a fire district created under section 880  
505.371 of the Revised Code, or the legislative authority of any 881  
municipal corporation may purchase, lease, or lease with an option 882  
to purchase the necessary fire-fighting equipment, buildings, and 883  
sites for the township, fire district, or municipal corporation 884  
and issue securities for that purpose with maximum maturities as 885  
provided in section 133.20 of the Revised Code. The board of 886  
township trustees, board of fire district trustees, or legislative 887  
authority may also construct any buildings necessary to house 888  
fire-fighting equipment and issue securities for that purpose with 889  
maximum maturities as provided in section 133.20 of the Revised 890  
Code. 891

The board of township trustees, board of fire district 892  
trustees, or legislative authority may issue the securities of the 893  
township, fire district, or municipal corporation, signed by the 894  
board or designated officer of the municipal corporation and 895  
attested by the signature of the township fiscal officer, fire 896

district clerk, or municipal clerk, covering any deferred payments 897  
and payable at the times provided, which securities shall bear 898  
interest not to exceed the rate determined as provided in section 899  
9.95 of the Revised Code, and shall not be subject to Chapter 133. 900  
of the Revised Code. The legislation authorizing the issuance of 901  
the securities shall provide for levying and collecting annually 902  
by taxation, amounts sufficient to pay the interest on and 903  
principal of the securities. The securities shall be offered for 904  
sale on the open market or given to the vendor or contractor if no 905  
sale is made. 906

Section 505.40 of the Revised Code does not apply to any 907  
securities issued, or any lease with an option to purchase entered 908  
into, in accordance with this division. 909

(E) A board of township trustees of any township or a board 910  
of fire district trustees of a fire district created under section 911  
505.371 of the Revised Code may purchase a policy or policies of 912  
liability insurance for the officers, employees, and appointees of 913  
the fire department, fire district, or joint fire district 914  
governed by the board that includes personal injury liability 915  
coverage as to the civil liability of those officers, employees, 916  
and appointees for false arrest, detention, or imprisonment, 917  
malicious prosecution, libel, slander, defamation or other 918  
violation of the right of privacy, wrongful entry or eviction, or 919  
other invasion of the right of private occupancy, arising out of 920  
the performance of their duties. 921

When a board of township trustees cannot, by deed of gift or 922  
by purchase and upon terms it considers reasonable, procure land 923  
for a township fire station that is needed in order to respond in 924  
reasonable time to a fire or medical emergency, the board may 925  
appropriate land for that purpose under sections 163.01 to 163.22 926  
of the Revised Code. If it is necessary to acquire additional 927  
adjacent land for enlarging or improving the fire station, the 928

board may purchase, appropriate, or accept a deed of gift for the 929  
land for these purposes. 930

(F) As used in this division, "emergency medical service 931  
organization" has the same meaning as in section 4766.01 of the 932  
Revised Code. 933

A board of township trustees, by adoption of an appropriate 934  
resolution, may choose to have the ~~Ohio~~ state board of emergency 935  
medical, fire, and transportation board services license any 936  
emergency medical service organization it operates. If the board 937  
adopts such a resolution, Chapter 4766. of the Revised Code, 938  
except for sections 4766.06 and 4766.99 of the Revised Code, 939  
applies to the organization. All rules adopted under the 940  
applicable sections of that chapter also apply to the 941  
organization. A board of township trustees, by adoption of an 942  
appropriate resolution, may remove its emergency medical service 943  
organization from the jurisdiction of the ~~Ohio~~ state board of 944  
emergency medical, fire, and transportation board services. 945

**Sec. 505.375.** (A)(1)(a) The boards of township trustees of 946  
one or more townships and the legislative authorities of one or 947  
more municipal corporations, or the legislative authorities of two 948  
or more municipal corporations, or the boards of township trustees 949  
of two or more townships, may negotiate an agreement to form a 950  
fire and ambulance district for the delivery of both fire and 951  
ambulance services. The agreement shall be ratified by the 952  
adoption of a joint resolution by a majority of the members of 953  
each board of township trustees involved and a majority of the 954  
members of the legislative authority of each municipal corporation 955  
involved. The joint resolution shall specify a date on which the 956  
fire and ambulance district shall come into being. 957

(b) If a joint fire district created under section 505.371 of 958  
the Revised Code or a joint ambulance district created under 959

section 505.71 of the Revised Code is dissolved to facilitate the 960  
creation of a fire and ambulance district under division (A)(1)(a) 961  
of this section, the townships and municipal corporations forming 962  
the fire and ambulance district may transfer to the fire and 963  
ambulance district any of the funds on hand, moneys and taxes in 964  
the process of collection, credits, and real and personal property 965  
apportioned to them under division (D) of section 505.371 of the 966  
Revised Code or section 505.71 of the Revised Code, as applicable, 967  
for use by the fire and ambulance district in accordance with this 968  
section. 969

(2)(a) The board of trustees of a joint ambulance district 970  
created under section 505.71 of the Revised Code and the board of 971  
fire district trustees of a joint fire district created under 972  
section 505.371 of the Revised Code may negotiate to combine their 973  
two joint districts into a single fire and ambulance district for 974  
the delivery of both fire and ambulance services, if the 975  
geographic area covered by the combining joint districts is 976  
exactly the same. Both boards shall adopt a joint resolution 977  
ratifying the agreement and setting a date on which the fire and 978  
ambulance district shall come into being. 979

(b) On that date, the joint fire district and the joint 980  
ambulance district shall cease to exist, and the power of each to 981  
levy a tax upon taxable property shall terminate, except that any 982  
levy of a tax for the payment of indebtedness within the territory 983  
of the joint fire or joint ambulance district as it was composed 984  
at the time the indebtedness was incurred shall continue to be 985  
collected by the successor fire and ambulance district if the 986  
indebtedness remains unpaid. All funds and other property of the 987  
joint districts shall become the property of the fire and 988  
ambulance district, unless otherwise provided in the negotiated 989  
agreement. The agreement shall provide for the settlement of all 990  
debts and obligations of the joint districts. 991



(B)(1) The governing body of a fire and ambulance district 992  
created under division (A)(1) or (2) of this section shall be a 993  
board of trustees of at least three but no more than nine members, 994  
appointed as provided in the agreement creating the district. 995  
Members of the board may be compensated at a rate not to exceed 996  
thirty dollars per meeting for not more than fifteen meetings per 997  
year, and may be reimbursed for all necessary expenses incurred, 998  
as provided in the agreement creating the district. 999

(2) The board shall employ a clerk and other employees as it 1000  
considers best, including a fire chief or fire prevention 1001  
officers, and shall fix their compensation. Neither this section 1002  
nor any other section of the Revised Code requires, or shall be 1003  
construed to require, that the fire chief of a fire and ambulance 1004  
district be a resident of the district. 1005

Before entering upon the duties of office, the clerk shall 1006  
execute a bond, in the amount and with surety to be approved by 1007  
the board, payable to the state, conditioned for the faithful 1008  
performance of all of the clerk's official duties. The clerk shall 1009  
deposit the bond with the presiding officer of the board, who 1010  
shall file a copy of it, certified by the presiding officer, with 1011  
the county auditor of the county containing the most territory in 1012  
the district. 1013

The board also shall provide for the appointment of a fiscal 1014  
officer for the district and may enter into agreements with 1015  
volunteer fire companies for the use and operation of 1016  
fire-fighting equipment. Volunteer firefighters acting under such 1017  
an agreement are subject to the requirements for volunteer 1018  
firefighters set forth in division (A) of section 505.38 of the 1019  
Revised Code. 1020

(3) Employees of the district shall not be removed from 1021  
office except as provided by sections 733.35 to 733.39 of the 1022  
Revised Code, except that, to initiate removal proceedings, the 1023

board shall designate a private citizen or, if the employee is 1024  
employed as a firefighter, the board may designate the fire chief, 1025  
to investigate, conduct the proceedings, and prepare the necessary 1026  
charges in conformity with those sections, and except that the 1027  
board shall perform the functions and duties specified for the 1028  
municipal legislative authority under those sections. The board 1029  
may pay reasonable compensation to any private citizen hired for 1030  
services rendered in the matter. 1031

(4) No person shall be appointed as a permanent full-time 1032  
paid member of the district whose duties include fire fighting, or 1033  
be appointed as a volunteer firefighter, unless that person has 1034  
received a certificate issued under former section 3303.07 or 1035  
section 4765.55 of the Revised Code evidencing satisfactory 1036  
completion of a firefighter training program. The board may send 1037  
its officers and firefighters to schools of instruction designed 1038  
to promote the efficiency of firefighters and, if authorized in 1039  
advance, may pay their necessary expenses from the funds used for 1040  
the maintenance and operation of the district. 1041

The board may choose, by adoption of an appropriate 1042  
resolution, to have the ~~Ohio~~ state board of emergency medical, 1043  
fire, and transportation board services license any emergency 1044  
medical service organization it operates. If the board adopts such 1045  
a resolution, Chapter 4766. of the Revised Code, except for 1046  
sections 4766.06 and 4766.99 of the Revised Code, applies to the 1047  
organization. All rules adopted under the applicable sections of 1048  
that chapter also apply to the organization. The board may remove, 1049  
by resolution, its emergency medical service organization from the 1050  
jurisdiction of the ~~Ohio~~ state board of emergency medical, fire, 1051  
and transportation board services. 1052

(C) The board of trustees of a fire and ambulance district 1053  
created under division (A)(1) or (2) of this section may exercise 1054  
the following powers: 1055

(1) Purchase or otherwise provide any fire apparatus,	1056
mechanical resuscitators, or other fire or ambulance equipment,	1057
appliances, or materials; fire hydrants; and water supply for	1058
firefighting purposes that seems advisable to the board;	1059
(2) Provide for the care and maintenance of equipment and,	1060
for that purpose, purchase, lease, lease with an option to	1061
purchase, or construct and maintain necessary buildings;	1062
(3) Establish and maintain lines of fire-alarm communications	1063
within the limits of the district;	1064
(4) Appropriate land for a fire station or medical emergency	1065
unit needed in order to respond in reasonable time to a fire or	1066
medical emergency, in accordance with Chapter 163. of the Revised	1067
Code;	1068
(5) Purchase, appropriate, or accept a deed or gift of land	1069
to enlarge or improve a fire station or medical emergency unit;	1070
(6) Purchase, lease, lease with an option to purchase,	1071
maintain, and use all materials, equipment, vehicles, buildings,	1072
and land necessary to perform its duties;	1073
(7) Contract for a period not to exceed three years with one	1074
or more townships, municipal corporations, counties, joint fire	1075
districts, joint ambulance districts, governmental agencies,	1076
nonprofit corporations, or private ambulance owners located either	1077
within or outside the state, to furnish or receive ambulance	1078
services or emergency medical services within the several	1079
territories of the contracting parties, if the contract is first	1080
authorized by all boards of trustees and legislative authorities	1081
concerned;	1082
(8) Establish reasonable charges for the use of ambulance or	1083
emergency medical services under the same conditions under which a	1084
board of fire district trustees may establish those charges under	1085
section 505.371 of the Revised Code;	1086

(9) Establish all necessary rules to guard against the	1087
occurrence of fires and to protect property and lives against	1088
damage and accidents;	1089
(10) Adopt a standard code pertaining to fire, fire hazards,	1090
and fire prevention prepared and promulgated by the state or by a	1091
public or private organization that publishes a model or standard	1092
code;	1093
(11) Provide for charges for false alarms at commercial	1094
establishments in the same manner as joint fire districts are	1095
authorized to do under section 505.391 of the Revised Code;	1096
(12) Issue bonds and other evidences of indebtedness, subject	1097
to Chapter 133. of the Revised Code, but only after approval by a	1098
vote of the electors of the district as provided by section 133.18	1099
of the Revised Code;	1100
(13) To provide the services and equipment it considers	1101
necessary, levy a sufficient tax, subject to Chapter 5705. of the	1102
Revised Code, on all the taxable property in the district.	1103
(D) Any municipal corporation or township may join an	1104
existing fire and ambulance district, whether created under	1105
division (A)(1) or (2) of this section, by its legislative	1106
authority's adoption of a resolution requesting the membership and	1107
upon approval of the board of trustees of the district. Any	1108
municipal corporation or township may withdraw from a district,	1109
whether created under division (A)(1) or (2) of this section, by	1110
its legislative authority's adoption of a resolution ordering	1111
withdrawal. Upon its withdrawal, the municipal corporation or	1112
township ceases to be a part of the district, and the district's	1113
power to levy a tax on taxable property in the withdrawing	1114
township or municipal corporation terminates, except that the	1115
district shall continue to levy and collect taxes for the payment	1116
of indebtedness within the territory of the district as it was	1117

composed at the time the indebtedness was incurred. 1118

Upon the withdrawal of any township or municipal corporation 1119  
from a district, the county auditor of the county containing the 1120  
most territory in the district shall ascertain, apportion, and 1121  
order a division of the funds on hand, including funds in the 1122  
ambulance and emergency medical services fund, moneys and taxes in 1123  
the process of collection, except for taxes levied for the payment 1124  
of indebtedness, credits, and real and personal property on the 1125  
basis of the valuation of the respective tax duplicates of the 1126  
withdrawing municipal corporation or township and the remaining 1127  
territory of the district. 1128

(E) As used in this section: 1129

(1) "Governmental agency" includes all departments, boards, 1130  
offices, commissions, agencies, colleges, universities, 1131  
institutions, and other instrumentalities of this or another 1132  
state. 1133

(2) "Emergency medical service organization" has the same 1134  
meaning as in section 4766.01 of the Revised Code. 1135

**Sec. 505.44.** As used in this section: 1136

(A) "Emergency medical service organization" has the same 1137  
meaning as in section 4765.01 of the Revised Code. 1138

(B) "State agency" means all departments, boards, offices, 1139  
commissions, agencies, colleges, universities, institutions, and 1140  
other instrumentalities of this or another state. 1141

In order to obtain the services of ambulance service 1142  
organizations, to obtain additional services from ambulance 1143  
service organizations in times of emergency, to obtain the 1144  
services of emergency medical service organizations, or, if the 1145  
township is located in a county with a population of forty 1146  
thousand or less, to obtain the services of nonemergency patient 1147

transport service organizations, a township may enter into a 1148  
contract with one or more state agencies, townships, municipal 1149  
corporations, counties, nonprofit corporations, joint emergency 1150  
medical services districts, fire and ambulance districts, or 1151  
private ambulance owners, regardless of whether such state 1152  
agencies, townships, municipal corporations, counties, nonprofit 1153  
corporations, joint emergency medical services districts, fire and 1154  
ambulance districts, or private ambulance owners are located 1155  
within or outside the state, upon such terms as are agreed to by 1156  
them, to furnish or receive services from ambulance or emergency 1157  
medical service organizations or, if the township is located in a 1158  
county with a population of forty thousand or less, to furnish or 1159  
receive services from nonemergency patient transport service 1160  
organizations, or may enter into a contract for the interchange of 1161  
services from ambulance or emergency medical service organizations 1162  
or, if the township is located in a county with a population of 1163  
forty thousand or less, the interchange of services from 1164  
nonemergency patient transport service organizations, within the 1165  
several territories of the contracting parties, if the contract is 1166  
first authorized by the respective boards of township trustees, 1167  
the other legislative bodies, or the officer or body authorized to 1168  
contract on behalf of the state agency. Such contracts shall not 1169  
be entered into with a state agency or nonprofit corporation that 1170  
receives more than half of its operating funds from governmental 1171  
entities with the intention of directly competing with the 1172  
operation of other ambulance, emergency medical, or nonemergency 1173  
patient transport service organizations in the township unless the 1174  
state agency or nonprofit corporation is awarded the contract 1175  
after submitting the lowest and best bid to the board of township 1176  
trustees. 1177

The contract may provide for compensation upon such terms as 1178  
the parties may agree. 1179

Any township wishing to commence providing or wishing to 1180  
enter into a contract for the first time to furnish or obtain 1181  
services from nonemergency patient transport service organizations 1182  
on or after March 1, 1993, including a township in which a private 1183  
provider has been providing the service, shall demonstrate the 1184  
need for public funding for the service to, and obtain approval 1185  
from, the state board of emergency medical, fire, and 1186  
transportation services or its immediate successor board prior to 1187  
the establishment of a township-operated or township-funded 1188  
service. 1189

**Sec. 505.72.** (A) The board of trustees of a joint ambulance 1190  
district shall provide for the employment of such employees as it 1191  
considers best, and shall fix their compensation. Such employees 1192  
shall continue in office until removed as provided by sections 1193  
733.35 to 733.39 of the Revised Code. To initiate removal 1194  
proceedings, and for such purpose, the board shall designate a 1195  
private citizen to investigate the conduct and prepare the 1196  
necessary charges in conformity with sections 733.35 to 733.39 of 1197  
the Revised Code. The board may pay reasonable compensation to 1198  
such person for the person's services. 1199

In case of the removal of an employee of the district, an 1200  
appeal may be had from the decision of the board to the court of 1201  
common pleas of the county in which such district, or part of it, 1202  
is situated, to determine the sufficiency of the cause of removal. 1203  
Such appeal from the findings of the board shall be taken within 1204  
ten days. 1205

(B) As used in this division, "emergency medical service 1206  
organization" has the same meaning as in section 4765.01 of the 1207  
Revised Code. 1208

(1) In order to obtain the services of ambulance service 1209  
organizations, to obtain additional services from ambulance 1210

service organizations in times of emergency, or to obtain the 1211  
services of emergency medical service organizations, a district 1212  
may enter into a contract, for a period not to exceed three years, 1213  
with one or more townships, municipal corporations, joint fire 1214  
districts, nonprofit corporations, any other governmental unit 1215  
that provides ambulance services or emergency medical services, or 1216  
with private ambulance owners, regardless of whether such 1217  
townships, municipal corporations, joint fire districts, nonprofit 1218  
corporations, governmental unit, or private ambulance owners are 1219  
located within or without this state, upon such terms as are 1220  
agreed to, to furnish or receive services from ambulance or 1221  
emergency medical service organizations or the interchange of 1222  
services from ambulance or emergency medical service organizations 1223  
within the several territories of the contracting subdivisions, if 1224  
such contract is first authorized by all boards of trustees and 1225  
legislative authorities concerned. 1226

The contract may provide for a fixed annual charge to be paid 1227  
at the times agreed upon and stipulated in the contract, or for 1228  
compensation based upon a stipulated price for each run, call, or 1229  
emergency, or the elapsed time of service required in such run, 1230  
call, or emergency, or any combination thereof. 1231

(2) Expenditures of a district for the services of ambulance 1232  
service organizations or emergency medical service organizations, 1233  
whether pursuant to contract or otherwise, are lawful 1234  
expenditures, regardless of whether the district or the party with 1235  
which it contracts charges additional fees to users of the 1236  
services. 1237

(3) A district's board of trustees, by adoption of an 1238  
appropriate resolution, may choose to have the ~~Ohio~~ state board of 1239  
emergency medical, fire, and transportation board services license 1240  
any emergency medical service organization the district operates. 1241  
If a board adopts such a resolution, Chapter 4766. of the Revised 1242



Code, except for sections 4766.06 and 4766.99 of the Revised Code, 1243  
applies to the district emergency medical service organization. 1244  
All rules adopted under the applicable sections of that chapter 1245  
also apply to the organization. A board, by adoption of an 1246  
appropriate resolution, may remove the district emergency medical 1247  
service organization from the jurisdiction of the ~~Ohio~~ state board 1248  
of emergency medical, fire, and transportation board services. 1249

(C) Ambulance services or emergency medical services rendered 1250  
for a joint ambulance district under this section and section 1251  
505.71 of the Revised Code shall be deemed services of the 1252  
district. These sections do not authorize suits against a district 1253  
or any township or municipal corporation providing or receiving, 1254  
or contracting to provide or receive, such services under these 1255  
sections for damages for injury or loss to persons or property or 1256  
for wrongful death caused by persons providing such services. 1257

**Sec. 718.01.** (A) As used in this chapter: 1258

(1) "Adjusted federal taxable income" means a C corporation's 1259  
federal taxable income before net operating losses and special 1260  
deductions as determined under the Internal Revenue Code, adjusted 1261  
as follows: 1262

(a) Deduct intangible income to the extent included in 1263  
federal taxable income. The deduction shall be allowed regardless 1264  
of whether the intangible income relates to assets used in a trade 1265  
or business or assets held for the production of income. 1266

(b) Add an amount equal to five per cent of intangible income 1267  
deducted under division (A)(1)(a) of this section, but excluding 1268  
that portion of intangible income directly related to the sale, 1269  
exchange, or other disposition of property described in section 1270  
1221 of the Internal Revenue Code; 1271

(c) Add any losses allowed as a deduction in the computation 1272

of federal taxable income if the losses directly relate to the 1273  
sale, exchange, or other disposition of an asset described in 1274  
section 1221 or 1231 of the Internal Revenue Code; 1275

(d)(i) Except as provided in division (A)(1)(d)(ii) of this 1276  
section, deduct income and gain included in federal taxable income 1277  
to the extent the income and gain directly relate to the sale, 1278  
exchange, or other disposition of an asset described in section 1279  
1221 or 1231 of the Internal Revenue Code; 1280

(ii) Division (A)(1)(d)(i) of this section does not apply to 1281  
the extent the income or gain is income or gain described in 1282  
section 1245 or 1250 of the Internal Revenue Code. 1283

(e) Add taxes on or measured by net income allowed as a 1284  
deduction in the computation of federal taxable income; 1285

(f) In the case of a real estate investment trust and 1286  
regulated investment company, add all amounts with respect to 1287  
dividends to, distributions to, or amounts set aside for or 1288  
credited to the benefit of investors and allowed as a deduction in 1289  
the computation of federal taxable income; 1290

(g) Deduct, to the extent not otherwise deducted or excluded 1291  
in computing federal taxable income, any income ~~derived from~~ 1292  
~~providing public services under a contract through a project owned~~ 1293  
~~by the state, as described in section 126.604 of the Revised Code~~ 1294  
~~or~~ derived from a transfer agreement or from the enterprise 1295  
transferred under that agreement under section 4313.02 of the 1296  
Revised Code. 1297

If the taxpayer is not a C corporation and is not an 1298  
individual, the taxpayer shall compute adjusted federal taxable 1299  
income as if the taxpayer were a C corporation, except guaranteed 1300  
payments and other similar amounts paid or accrued to a partner, 1301  
former partner, member, or former member shall not be allowed as a 1302  
deductible expense; amounts paid or accrued to a qualified 1303

self-employed retirement plan with respect to an owner or 1304  
owner-employee of the taxpayer, amounts paid or accrued to or for 1305  
health insurance for an owner or owner-employee, and amounts paid 1306  
or accrued to or for life insurance for an owner or owner-employee 1307  
shall not be allowed as a deduction. 1308

Nothing in division (A)(1) of this section shall be construed 1309  
as allowing the taxpayer to add or deduct any amount more than 1310  
once or shall be construed as allowing any taxpayer to deduct any 1311  
amount paid to or accrued for purposes of federal self-employment 1312  
tax. 1313

Nothing in this chapter shall be construed as limiting or 1314  
removing the ability of any municipal corporation to administer, 1315  
audit, and enforce the provisions of its municipal income tax. 1316

(2) "Internal Revenue Code" means the Internal Revenue Code 1317  
of 1986, 100 Stat. 2085, 26 U.S.C. 1, as amended. 1318

(3) "Schedule C" means internal revenue service schedule C 1319  
filed by a taxpayer pursuant to the Internal Revenue Code. 1320

(4) "Form 2106" means internal revenue service form 2106 1321  
filed by a taxpayer pursuant to the Internal Revenue Code. 1322

(5) "Intangible income" means income of any of the following 1323  
types: income yield, interest, capital gains, dividends, or other 1324  
income arising from the ownership, sale, exchange, or other 1325  
disposition of intangible property including, but not limited to, 1326  
investments, deposits, money, or credits as those terms are 1327  
defined in Chapter 5701. of the Revised Code, and patents, 1328  
copyrights, trademarks, tradenames, investments in real estate 1329  
investment trusts, investments in regulated investment companies, 1330  
and appreciation on deferred compensation. "Intangible income" 1331  
does not include prizes, awards, or other income associated with 1332  
any lottery winnings or other similar games of chance. 1333

(6) "S corporation" means a corporation that has made an 1334

election under subchapter S of Chapter 1 of Subtitle A of the Internal Revenue Code for its taxable year.

(7) For taxable years beginning on or after January 1, 2004, "net profit" for a taxpayer other than an individual means adjusted federal taxable income and "net profit" for a taxpayer who is an individual means the individual's profit required to be reported on schedule C, schedule E, or schedule F, other than any amount allowed as a deduction under division (E)(2) or (3) of this section or amounts described in division (H) of this section.

(8) "Taxpayer" means a person subject to a tax on income levied by a municipal corporation. Except as provided in division (L) of this section, "taxpayer" does not include any person that is a disregarded entity or a qualifying subchapter S subsidiary for federal income tax purposes, but "taxpayer" includes any other person who owns the disregarded entity or qualifying subchapter S subsidiary.

(9) "Taxable year" means the corresponding tax reporting period as prescribed for the taxpayer under the Internal Revenue Code.

(10) "Tax administrator" means the individual charged with direct responsibility for administration of a tax on income levied by a municipal corporation and includes:

(a) The central collection agency and the regional income tax agency and their successors in interest, and other entities organized to perform functions similar to those performed by the central collection agency and the regional income tax agency;

(b) A municipal corporation acting as the agent of another municipal corporation; and

(c) Persons retained by a municipal corporation to administer a tax levied by the municipal corporation, but only if the municipal corporation does not compensate the person in whole or

in part on a contingency basis. 1366

(11) "Person" includes individuals, firms, companies, 1367  
business trusts, estates, trusts, partnerships, limited liability 1368  
companies, associations, corporations, governmental entities, and 1369  
any other entity. 1370

(12) "Schedule E" means internal revenue service schedule E 1371  
filed by a taxpayer pursuant to the Internal Revenue Code. 1372

(13) "Schedule F" means internal revenue service schedule F 1373  
filed by a taxpayer pursuant to the Internal Revenue Code. 1374

(B) No municipal corporation shall tax income at other than a 1375  
uniform rate. 1376

(C) No municipal corporation shall levy a tax on income at a 1377  
rate in excess of one per cent without having obtained the 1378  
approval of the excess by a majority of the electors of the 1379  
municipality voting on the question at a general, primary, or 1380  
special election. The legislative authority of the municipal 1381  
corporation shall file with the board of elections at least ninety 1382  
days before the day of the election a copy of the ordinance 1383  
together with a resolution specifying the date the election is to 1384  
be held and directing the board of elections to conduct the 1385  
election. The ballot shall be in the following form: "Shall the 1386  
Ordinance providing for a ... per cent levy on income for (Brief 1387  
description of the purpose of the proposed levy) be passed? 1388

	FOR THE INCOME TAX	
	AGAINST THE INCOME TAX	"

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In the event of an affirmative vote, the proceeds of the levy 1393

may be used only for the specified purpose. 1394

(D)(1) Except as otherwise provided in this section, no 1395

municipal corporation shall exempt from a tax on income 1396  
compensation for personal services of individuals over eighteen 1397  
years of age or the net profit from a business or profession. 1398

(2)(a) For taxable years beginning on or after January 1, 1399  
2004, no municipal corporation shall tax the net profit from a 1400  
business or profession using any base other than the taxpayer's 1401  
adjusted federal taxable income. 1402

(b) Division (D)(2)(a) of this section does not apply to any 1403  
taxpayer required to file a return under section 5745.03 of the 1404  
Revised Code or to the net profit from a sole proprietorship. 1405

(E)(1) The legislative authority of a municipal corporation 1406  
may, by ordinance or resolution, exempt from withholding and from 1407  
a tax on income the following: 1408

(a) Compensation arising from the sale, exchange, or other 1409  
disposition of a stock option, the exercise of a stock option, or 1410  
the sale, exchange, or other disposition of stock purchased under 1411  
a stock option; or 1412

(b) Compensation attributable to a nonqualified deferred 1413  
compensation plan or program described in section 3121(v)(2)(C) of 1414  
the Internal Revenue Code. 1415

(2) The legislative authority of a municipal corporation may 1416  
adopt an ordinance or resolution that allows a taxpayer who is an 1417  
individual to deduct, in computing the taxpayer's municipal income 1418  
tax liability, an amount equal to the aggregate amount the 1419  
taxpayer paid in cash during the taxable year to a health savings 1420  
account of the taxpayer, to the extent the taxpayer is entitled to 1421  
deduct that amount on internal revenue service form 1040. 1422

(3) The legislative authority of a municipal corporation may 1423  
adopt an ordinance or resolution that allows a taxpayer who has a 1424  
net profit from a business or profession that is operated as a 1425  
sole proprietorship to deduct from that net profit the amount that 1426

the taxpayer paid during the taxable year for medical care 1427  
insurance premiums for the taxpayer, the taxpayer's spouse, and 1428  
dependents as defined in section 5747.01 of the Revised Code. The 1429  
deduction shall be allowed to the same extent the taxpayer is 1430  
entitled to deduct the premiums on internal revenue service form 1431  
1040. The deduction allowed under this division shall be net of 1432  
any related premium refunds, related premium reimbursements, or 1433  
related insurance premium dividends received by the taxpayer 1434  
during the taxable year. 1435

(F) If an individual's taxable income includes income against 1436  
which the taxpayer has taken a deduction for federal income tax 1437  
purposes as reportable on the taxpayer's form 2106, and against 1438  
which a like deduction has not been allowed by the municipal 1439  
corporation, the municipal corporation shall deduct from the 1440  
taxpayer's taxable income an amount equal to the deduction shown 1441  
on such form allowable against such income, to the extent not 1442  
otherwise so allowed as a deduction by the municipal corporation. 1443

(G)(1) In the case of a taxpayer who has a net profit from a 1444  
business or profession that is operated as a sole proprietorship, 1445  
no municipal corporation may tax or use as the base for 1446  
determining the amount of the net profit that shall be considered 1447  
as having a taxable situs in the municipal corporation, an amount 1448  
other than the net profit required to be reported by the taxpayer 1449  
on schedule C or F from such sole proprietorship for the taxable 1450  
year. 1451

(2) In the case of a taxpayer who has a net profit from 1452  
rental activity required to be reported on schedule E, no 1453  
municipal corporation may tax or use as the base for determining 1454  
the amount of the net profit that shall be considered as having a 1455  
taxable situs in the municipal corporation, an amount other than 1456  
the net profit from rental activities required to be reported by 1457  
the taxpayer on schedule E for the taxable year. 1458

(H) A municipal corporation shall not tax any of the	1459
following:	1460
(1) The military pay or allowances of members of the armed	1461
forces of the United States and of members of their reserve	1462
components, including the Ohio national guard;	1463
(2) The income of religious, fraternal, charitable,	1464
scientific, literary, or educational institutions to the extent	1465
that such income is derived from tax-exempt real estate,	1466
tax-exempt tangible or intangible property, or tax-exempt	1467
activities;	1468
(3) Except as otherwise provided in division (I) of this	1469
section, intangible income;	1470
(4) Compensation paid under section 3501.28 or 3501.36 of the	1471
Revised Code to a person serving as a precinct election official,	1472
to the extent that such compensation does not exceed one thousand	1473
dollars annually. Such compensation in excess of one thousand	1474
dollars may be subjected to taxation by a municipal corporation. A	1475
municipal corporation shall not require the payer of such	1476
compensation to withhold any tax from that compensation.	1477
(5) Compensation paid to an employee of a transit authority,	1478
regional transit authority, or regional transit commission created	1479
under Chapter 306. of the Revised Code for operating a transit bus	1480
or other motor vehicle for the authority or commission in or	1481
through the municipal corporation, unless the bus or vehicle is	1482
operated on a regularly scheduled route, the operator is subject	1483
to such a tax by reason of residence or domicile in the municipal	1484
corporation, or the headquarters of the authority or commission is	1485
located within the municipal corporation;	1486
(6) The income of a public utility, when that public utility	1487
is subject to the tax levied under section 5727.24 or 5727.30 of	1488
the Revised Code, except a municipal corporation may tax the	1489



following, subject to Chapter 5745. of the Revised Code:	1490
(a) Beginning January 1, 2002, the income of an electric company or combined company;	1491 1492
(b) Beginning January 1, 2004, the income of a telephone company.	1493 1494
As used in division (H)(6) of this section, "combined company," "electric company," and "telephone company" have the same meanings as in section 5727.01 of the Revised Code.	1495 1496 1497
(7) On and after January 1, 2003, items excluded from federal gross income pursuant to section 107 of the Internal Revenue Code;	1498 1499
(8) On and after January 1, 2001, compensation paid to a nonresident individual to the extent prohibited under section 718.011 of the Revised Code;	1500 1501 1502
(9)(a) Except as provided in division (H)(9)(b) and (c) of this section, an S corporation shareholder's distributive share of net profits of the S corporation, other than any part of the distributive share of net profits that represents wages as defined in section 3121(a) of the Internal Revenue Code or net earnings from self-employment as defined in section 1402(a) of the Internal Revenue Code.	1503 1504 1505 1506 1507 1508 1509
(b) If, pursuant to division (H) of former section 718.01 of the Revised Code as it existed before March 11, 2004, a majority of the electors of a municipal corporation voted in favor of the question at an election held on November 4, 2003, the municipal corporation may continue after 2002 to tax an S corporation shareholder's distributive share of net profits of an S corporation.	1510 1511 1512 1513 1514 1515 1516
(c) If, on December 6, 2002, a municipal corporation was imposing, assessing, and collecting a tax on an S corporation shareholder's distributive share of net profits of the S	1517 1518 1519

corporation to the extent the distributive share would be 1520  
allocated or apportioned to this state under divisions (B)(1) and 1521  
(2) of section 5733.05 of the Revised Code if the S corporation 1522  
were a corporation subject to taxes imposed under Chapter 5733. of 1523  
the Revised Code, the municipal corporation may continue to impose 1524  
the tax on such distributive shares to the extent such shares 1525  
would be so allocated or apportioned to this state only until 1526  
December 31, 2004, unless a majority of the electors of the 1527  
municipal corporation voting on the question of continuing to tax 1528  
such shares after that date vote in favor of that question at an 1529  
election held November 2, 2004. If a majority of those electors 1530  
vote in favor of the question, the municipal corporation may 1531  
continue after December 31, 2004, to impose the tax on such 1532  
distributive shares only to the extent such shares would be so 1533  
allocated or apportioned to this state. 1534

(d) For the purposes of division (D) of section 718.14 of the 1535  
Revised Code, a municipal corporation shall be deemed to have 1536  
elected to tax S corporation shareholders' distributive shares of 1537  
net profits of the S corporation in the hands of the shareholders 1538  
if a majority of the electors of a municipal corporation vote in 1539  
favor of a question at an election held under division (H)(9)(b) 1540  
or (c) of this section. The municipal corporation shall specify by 1541  
ordinance or rule that the tax applies to the distributive share 1542  
of a shareholder of an S corporation in the hands of the 1543  
shareholder of the S corporation. 1544

(10) Employee compensation that is not "qualifying wages" as 1545  
defined in section 718.03 of the Revised Code; 1546

(11) Beginning August 1, 2007, compensation paid to a person 1547  
employed within the boundaries of a United States air force base 1548  
under the jurisdiction of the United States air force that is used 1549  
for the housing of members of the United States air force and is a 1550  
center for air force operations, unless the person is subject to 1551

taxation because of residence or domicile. If the compensation is 1552  
subject to taxation because of residence or domicile, municipal 1553  
income tax shall be payable only to the municipal corporation of 1554  
residence or domicile. 1555

(I) Any municipal corporation that taxes any type of 1556  
intangible income on March 29, 1988, pursuant to Section 3 of 1557  
Amended Substitute Senate Bill No. 238 of the 116th general 1558  
assembly, may continue to tax that type of income after 1988 if a 1559  
majority of the electors of the municipal corporation voting on 1560  
the question of whether to permit the taxation of that type of 1561  
intangible income after 1988 vote in favor thereof at an election 1562  
held on November 8, 1988. 1563

(J) Nothing in this section or section 718.02 of the Revised 1564  
Code shall authorize the levy of any tax on income that a 1565  
municipal corporation is not authorized to levy under existing 1566  
laws or shall require a municipal corporation to allow a deduction 1567  
from taxable income for losses incurred from a sole proprietorship 1568  
or partnership. 1569

(K)(1) Nothing in this chapter prohibits a municipal 1570  
corporation from allowing, by resolution or ordinance, a net 1571  
operating loss carryforward. 1572

(2) Nothing in this chapter requires a municipal corporation 1573  
to allow a net operating loss carryforward. 1574

(L)(1) A single member limited liability company that is a 1575  
disregarded entity for federal tax purposes may elect to be a 1576  
separate taxpayer from its single member in all Ohio municipal 1577  
corporations in which it either filed as a separate taxpayer or 1578  
did not file for its taxable year ending in 2003, if all of the 1579  
following conditions are met: 1580

(a) The limited liability company's single member is also a 1581  
limited liability company; 1582

(b) The limited liability company and its single member were 1583  
formed and doing business in one or more Ohio municipal 1584  
corporations for at least five years before January 1, 2004; 1585

(c) Not later than December 31, 2004, the limited liability 1586  
company and its single member each make an election to be treated 1587  
as a separate taxpayer under division (L) of this section; 1588

(d) The limited liability company was not formed for the 1589  
purpose of evading or reducing Ohio municipal corporation income 1590  
tax liability of the limited liability company or its single 1591  
member; 1592

(e) The Ohio municipal corporation that is the primary place 1593  
of business of the sole member of the limited liability company 1594  
consents to the election. 1595

(2) For purposes of division (L)(1)(e) of this section, a 1596  
municipal corporation is the primary place of business of a 1597  
limited liability company if, for the limited liability company's 1598  
taxable year ending in 2003, its income tax liability is greater 1599  
in that municipal corporation than in any other municipal 1600  
corporation in Ohio, and that tax liability to that municipal 1601  
corporation for its taxable year ending in 2003 is at least four 1602  
hundred thousand dollars. 1603

**Sec. 3705.242.** (A)(1) The director of health, a person 1604  
authorized by the director, a local commissioner of health, or a 1605  
local registrar of vital statistics shall charge and collect a fee 1606  
of one dollar and fifty cents for each certified copy of a birth 1607  
record, each certification of birth, and each copy of a death 1608  
record. The fee is in addition to the fee imposed by section 1609  
3705.24 or any other section of the Revised Code. A local 1610  
commissioner of health or local registrar of vital statistics may 1611  
retain an amount of each additional fee collected, not to exceed 1612  
three per cent of the amount of the additional fee, to be used for 1613

costs directly related to the collection of the fee and the 1614  
forwarding of the fee to the department of health. 1615

The additional fees collected by the director of health or a 1616  
person authorized by the director and the additional fees 1617  
collected but not retained by a local commissioner of health or a 1618  
local registrar of vital statistics shall be forwarded to the 1619  
department of health not later than thirty days following the end 1620  
of each quarter. Not later than two days after the fees are 1621  
forwarded to the department each quarter, the department shall pay 1622  
the collected fees to the treasurer of state in accordance with 1623  
rules adopted by the treasurer of state under section 113.08 of 1624  
the Revised Code. 1625

(2) On the filing of a divorce decree under section 3105.10 1626  
or a decree of dissolution under section 3105.65 of the Revised 1627  
Code, a court of common pleas shall charge and collect a fee of 1628  
five dollars and fifty cents. The fee is in addition to any other 1629  
court costs or fees. The county clerk of courts may retain an 1630  
amount of each additional fee collected, not to exceed three per 1631  
cent of the amount of the additional fee, to be used for costs 1632  
directly related to the collection of the fee and the forwarding 1633  
of the fee to the treasurer of state. The additional fees 1634  
collected, but not retained, under division (A)(2) of this section 1635  
shall be forwarded to the treasurer of state not later than twenty 1636  
days following the end of each month. 1637

(B) The treasurer of state shall deposit the fees paid or 1638  
forwarded under this section in the state treasury to the credit 1639  
of the family violence prevention fund, which is hereby created. A 1640  
person or government entity that fails to pay or forward the fees 1641  
in a timely the manner, ~~as determined by the treasurer of state~~ 1642  
described in this section, shall send to the ~~treasurer of state,~~ 1643  
department of public safety a penalty 1644  
equal to ten per cent of the fees. The department of public safety 1645

shall forward all collected late fees to the treasurer of state 1646  
for deposit into the family violence prevention fund in accordance 1647  
with rules adopted by the treasurer of state under section 113.08 1648  
of the Revised Code. 1649

The treasurer of state shall invest the moneys in the fund. 1650  
All earnings resulting from investment of the fund shall be 1651  
credited to the fund, except that actual administration costs 1652  
incurred by the treasurer of state in administering the fund may 1653  
be deducted from the earnings resulting from investments. The 1654  
amount that may be deducted shall not exceed three per cent of the 1655  
total amount of fees credited to the fund in each fiscal year. The 1656  
balance of the investment earnings shall be credited to the fund. 1657

(C) The director of public safety shall use money credited to 1658  
the fund to provide grants to family violence shelters in Ohio and 1659  
to operate the division of criminal justice services. 1660

**Sec. 3791.12.** (A) As used in this section and section 3791.13 1661  
of the Revised Code: 1662

(1) "Service station" means any facility designed and 1663  
constructed primarily for use in the retail sale of gasoline, 1664  
other petroleum products, and related accessories; except that 1665  
"service station" does not include any such facility that has been 1666  
converted for use for another bona fide business purpose, on and 1667  
after the date of commencement of such other use. 1668

(2) "Abandoned service station" means any service station 1669  
that has not been used for the retail sale of gasoline, other 1670  
petroleum products, and related accessories for a continuous 1671  
period of six months, whenever failure to reasonably secure 1672  
station buildings from ready access by unauthorized persons and to 1673  
reasonably maintain the station's premises has resulted in 1674  
conditions that endanger the public health, welfare, safety, or 1675  
morals; provided, that such conditions include, but are not 1676

limited to, the presence of defective or deteriorated electrical 1677  
wiring, heating apparatus, and gas connections, or of unprotected 1678  
gasoline storage tanks, piping, and valves, or any combination of 1679  
the foregoing; and provided further that the casual and 1680  
intermittent use of a service station for the retail sale of any 1681  
item described in division (A)(1) of this section during such 1682  
six-month period shall not be held to prevent the station from 1683  
being determined an abandoned service station if it meets the 1684  
other qualifications of this division. 1685

(B) The executive authority of each municipal corporation and 1686  
the board of county commissioners of each county shall designate a 1687  
suitable person to make inspections, within their respective 1688  
territorial jurisdictions, of any service stations that are, or 1689  
appear to be, no longer in use for the purposes described in 1690  
division (A)(1) of this section ~~3791.11 of the Revised Code~~, or 1691  
for any other bona fide business purpose. Inspections of service 1692  
stations under this section shall be made at the order of the 1693  
executive authority or board, or upon the complaint of any person 1694  
claiming to be adversely affected by the condition of a service 1695  
station. Any inspector designated under this section shall have 1696  
the right to enter upon and inspect any service station that is, 1697  
or appears to be, no longer in use as described in this section. 1698  
No inspector, while in the lawful pursuit of official duties for 1699  
such purpose, shall be subject to arrest for trespass while so 1700  
engaged or for such cause thereafter. 1701

~~(B)~~(C) Whenever an inspector, upon inspecting a service 1702  
station as provided in this section, has reasonable cause to 1703  
believe that it qualifies as an abandoned service station, the 1704  
inspector shall prepare a written report of the condition of the 1705  
station's buildings and premises. The report shall be filed 1706  
immediately with the executive authority or board. Upon receipt of 1707  
the report, the executive authority or board shall fix a place and 1708

time, not less than thirty days nor more than sixty days after 1709  
receipt of the report, for a hearing to determine whether the 1710  
service station is an abandoned service station. The executive 1711  
authority or board shall send written notice of the place and date 1712  
of the hearing, together with a copy of the inspector's report and 1713  
information that the service station may be ordered repaired or 1714  
removed if determined to be abandoned, to all persons listed in 1715  
the ~~bond filed under division (C) of section 3791.11 of the~~ 1716  
~~Revised Code~~ records of the county recorder as an owner of the 1717  
affected property, and to all persons listed in the records of the 1718  
county recorder or county clerk of courts as holding a lien on the 1719  
affected property. Such notice shall be sent by certified mail to 1720  
the address shown on such records. 1721

~~(C)~~(D) In hearing the matter and deciding the issue, the 1722  
executive authority or board shall consider the testimony of any 1723  
persons appearing pursuant to the notice or their authorized 1724  
representatives, the testimony of any witnesses appearing on 1725  
behalf of such persons, the inspector's report or testimony, or 1726  
both, and any other evidence pertinent to the matter. If the 1727  
executive authority or board thereupon determines that the service 1728  
station is an abandoned service station in such condition as to 1729  
constitute a danger to the public health, welfare, safety, or 1730  
morals, it shall order the satisfactory repair, or removal, of the 1731  
service station and its appurtenances, and restoration of the 1732  
property, within such period of time, not less than thirty days, 1733  
as the executive authority or board thereupon determines 1734  
reasonable. Notice of the findings and order shall be sent to all 1735  
persons required to be notified by division ~~(B)~~(C) of this section 1736  
in the same manner as provided in that division. 1737

~~(D)~~(E) If an abandoned service station is not satisfactorily 1738  
repaired or removed within the period of time provided in an order 1739  
made under division ~~(C)~~(D) of this section, the municipal 1740



corporation or county may enter the land and complete the repair, 1741  
if repair was ordered, or remove the service station and its 1742  
appurtenances, if removal was ordered, and restore the property. 1743

~~(E)~~(F) Any person aggrieved by an order of an executive 1744  
authority or board made under division ~~(C)~~(D) of this section, may 1745  
appeal as provided in Chapter 2506. of the Revised Code within 1746  
thirty days of the mailing of notice of the order. 1747

~~(F)~~(G) In the event that no persons notified as provided in 1748  
division ~~(B)~~(C) of this section, or their authorized 1749  
representatives, appear at the hearing, respond to an order of the 1750  
executive authority or board, or appeal within thirty days of the 1751  
mailing of notice of the order as provided in division ~~(E)~~(F) of 1752  
this section, the municipal corporation or county may proceed as 1753  
provided in division ~~(D)~~(E) of this section. 1754

**Sec. 3791.13.** (A) When a municipal corporation or county 1755  
enters and repairs or removes an abandoned service station and its 1756  
appurtenances and restores the property as provided in division 1757  
~~(D)~~(E) or ~~(F)~~(G) of section 3791.12 of the Revised Code, it may 1758  
bring an action ~~on the bond filed pursuant to division (C) of~~ 1759  
~~section 3791.11 of the Revised Code~~ to recover the costs of repair 1760  
or removal and restoration, plus the costs of the suit. ~~If the~~ 1761  
~~costs of repair or removal and restoration exceed the amount~~ 1762  
~~collected on the bond, the~~ The owner of the property and any 1763  
lessee, other than a person leasing and operating the service 1764  
station pursuant to a contract with a supplier of gasoline and 1765  
other petroleum products, shall be jointly and severally liable 1766  
for the deficiency costs. 1767

(B) Sections ~~3791.11,~~ 3791.12, 3791.13 and 3791.99 of the 1768  
Revised Code shall be an alternative remedy for the removal of 1769  
abandoned service stations and shall not invalidate municipal 1770  
ordinances regulating the use, requiring maintenance or repair, or 1771

providing for the removal of service stations. 1772

**Sec. 3791.99.** (A) Whoever violates ~~division (B) of section~~ 1773  
~~3791.11 or~~ division (D) of section 3791.21 of the Revised Code is 1774  
guilty of a minor misdemeanor, and each day the violation 1775  
continues constitutes a separate offense. 1776

(B) Whoever violates this chapter or any rule adopted or 1777  
order issued pursuant to it that relates to the construction, 1778  
alteration, or repair of any building, and the violation is not 1779  
detrimental to the health, safety, or welfare of any person, shall 1780  
be fined not more than one hundred dollars. 1781

(C) Whoever violates this chapter or any rule adopted or 1782  
order issued pursuant to it that relates to the construction, 1783  
alteration, or repair of any building, and the violation is 1784  
detrimental to the health, safety, or welfare of any person, is 1785  
guilty of a minor misdemeanor. 1786

**Sec. 4501.03.** The registrar of motor vehicles shall open an 1787  
account with each county and district of registration in the 1788  
state, and may assign each county and district of registration in 1789  
the state a unique code for identification purposes. Except as 1790  
provided in section 4501.044 or division (A)(1) of section 1791  
4501.045 of the Revised Code, the registrar shall pay all moneys 1792  
the registrar receives under sections 4503.02, and 4503.12, ~~and~~ 1793  
~~4504.09~~ of the Revised Code into the state treasury to the credit 1794  
of the auto registration distribution fund, which is hereby 1795  
created, for distribution in the manner provided for in this 1796  
section and ~~sections~~ section 4501.04, ~~4501.041, 4501.042, and~~ 1797  
~~4501.043~~ of the Revised Code. All other moneys received by the 1798  
registrar shall be deposited in the state bureau of motor vehicles 1799  
fund established in section 4501.25 of the Revised Code for the 1800  
purposes enumerated in that section, unless otherwise provided by 1801

law. 1802

All moneys credited to the auto registration distribution 1803  
fund shall be distributed to the counties and districts of 1804  
registration, ~~except for funds received by the registrar under~~ 1805  
~~section 4504.09 of the Revised Code,~~ after receipt of 1806  
certifications from the commissioners of the sinking fund 1807  
certifying, as required by sections 5528.15 and 5528.35 of the 1808  
Revised Code, that there are sufficient moneys to the credit of 1809  
the highway improvement bond retirement fund created by section 1810  
5528.12 of the Revised Code to meet in full all payments of 1811  
interest, principal, and charges for the retirement of bonds and 1812  
other obligations issued pursuant to Section 2g of Article VIII, 1813  
Ohio Constitution, and sections 5528.10 and 5528.11 of the Revised 1814  
Code due and payable during the current calendar year, and that 1815  
there are sufficient moneys to the credit of the highway 1816  
obligations bond retirement fund created by section 5528.32 of the 1817  
Revised Code to meet in full all payments of interest, principal, 1818  
and charges for the retirement of highway obligations issued 1819  
pursuant to Section 2i of Article VIII, Ohio Constitution, and 1820  
sections 5528.30 and 5528.31 of the Revised Code due and payable 1821  
during the current calendar year, in the manner provided in 1822  
section 4501.04 of the Revised Code. 1823

The treasurer of state may invest any portion of the moneys 1824  
credited to the auto registration distribution fund, in the same 1825  
manner and subject to all the laws with respect to the investment 1826  
of state funds by the treasurer of state, and all investment 1827  
earnings of the fund shall be credited to the fund. 1828

Once each month the registrar shall prepare vouchers in favor 1829  
of the county auditor of each county for the amount of the tax 1830  
collection pursuant to sections 4503.02 and 4503.12 of the Revised 1831  
Code apportioned to the county and to the districts of 1832  
registration located wholly or in part in the county auditor's 1833

county. The county auditor shall distribute the proceeds of the 1834  
tax collections due the county and the districts of registration 1835  
in the manner provided in section 4501.04 of the Revised Code. 1836

~~Once each month the registrar also shall prepare vouchers in 1837  
favor of the county auditor of each county levying a county motor 1838  
vehicle license tax pursuant to section 4504.02, 4504.15, or 1839  
4504.16 of the Revised Code and of each county in which is located 1840  
one or more townships levying a township motor vehicle license tax 1841  
pursuant to section 4504.18 of the Revised Code for the amount of 1842  
the tax due the county or townships in the county. 1843~~

All moneys received by the registrar under sections 4503.02, 1844  
~~and 4503.12, and 4504.09~~ of the Revised Code shall be distributed 1845  
to counties, townships, and municipal corporations within thirty 1846  
days of the expiration of the registration year, except that a sum 1847  
equal to five per cent of the total amount received under sections 1848  
4503.02 and 4503.12 of the Revised Code may be reserved to make 1849  
final adjustments in accordance with the formula for distribution 1850  
set forth in section 4501.04 of the Revised Code. If amounts set 1851  
aside to make the adjustments are inadequate, necessary 1852  
adjustments shall be made immediately out of funds available for 1853  
distribution for the following two registration years. 1854

Sec. 4501.031. All moneys received under section 4504.09 of 1855  
the Revised Code shall be paid into the state treasury to the 1856  
credit of the local motor vehicle license tax fund, which is 1857  
hereby created, for distribution in the manner provided for in 1858  
this chapter. The treasurer of state may invest any portion of the 1859  
moneys credited to the fund in the same manner and subject to all 1860  
the laws governing the investment of state funds by the treasurer 1861  
of state. All investment earnings of the fund shall be credited to 1862  
the fund. 1863

The registrar of motor vehicles shall open an account with 1864

each county and district of registration in the state, and may 1865  
assign each county and district a code for identification 1866  
purposes. The code for a county or district may be the same as the 1867  
code assigned to the county or district by the registrar under 1868  
section 4501.03 of the Revised Code. 1869

Once each month the registrar shall prepare vouchers in favor 1870  
of the county auditor of each county levying a county motor 1871  
vehicle license tax pursuant to section 4504.02, 4504.15, or 1872  
4504.16 of the Revised Code and of each county in which is located 1873  
one or more townships levying a township motor vehicle license tax 1874  
pursuant to section 4504.18 of the Revised Code for the amount of 1875  
the tax due the county or townships in the county. 1876

All moneys received by the registrar under section 4504.09 of 1877  
the Revised Code shall be distributed to counties, townships, and 1878  
municipal corporations within thirty days of the expiration of the 1879  
registration year. Necessary adjustments shall be made immediately 1880  
out of funds available for distribution for the following two 1881  
registration years. 1882

**Sec. 4501.04.** All moneys paid into the auto registration 1883  
distribution fund under section 4501.03 of the Revised Code, 1884  
except ~~moneys received under section 4504.09 of the Revised Code~~ 1885  
~~and~~ moneys received under section 4503.02 of the Revised Code in 1886  
accordance with section 4501.13 of the Revised Code, and except 1887  
moneys paid for costs of audits under section 4501.03 of the 1888  
Revised Code, after receipt by the treasurer of state of 1889  
certifications from the commissioners of the sinking fund 1890  
certifying, as required by sections 5528.15 and 5528.35 of the 1891  
Revised Code, that there are sufficient moneys to the credit of 1892  
the highway improvement bond retirement fund created by section 1893  
5528.12 of the Revised Code to meet in full all payments of 1894  
interest, principal, and charges for the retirement of bonds and 1895

other obligations issued pursuant to Section 2g of Article VIII, 1896  
Ohio Constitution, and sections 5528.10 and 5528.11 of the Revised 1897  
Code, due and payable during the current calendar year, and that 1898  
there are sufficient moneys to the credit of the highway 1899  
obligations bond retirement fund created by section 5528.32 of the 1900  
Revised Code to meet in full all payments of interest, principal, 1901  
and charges for the retirement of highway obligations issued 1902  
pursuant to Section 2i of Article VIII, Ohio Constitution, and 1903  
sections 5528.30 and 5528.31 of the Revised Code due and payable 1904  
during the current calendar year, shall be distributed as follows: 1905

(A) Thirty-four per cent of all such moneys are for the use 1906  
of the municipal corporation or county which constitutes the 1907  
district of registration. The portion of such money due to the 1908  
municipal corporation shall be paid into its treasury forthwith 1909  
upon receipt by the county auditor, and shall be used to plan, 1910  
construct, reconstruct, repave, widen, maintain, repair, clear, 1911  
and clean public highways, roads, and streets; to maintain and 1912  
repair bridges and viaducts; to purchase, erect, and maintain 1913  
street and traffic signs and markers; to purchase, erect, and 1914  
maintain traffic lights and signals; to pay the principal, 1915  
interest, and charges on bonds and other obligations issued 1916  
pursuant to Chapter 133. of the Revised Code or incurred pursuant 1917  
to section 5531.09 of the Revised Code for the purpose of 1918  
acquiring or constructing roads, highways, bridges, or viaducts, 1919  
or acquiring or making other highway improvements for which the 1920  
municipal corporation may issue bonds; and to supplement revenue 1921  
already available for such purposes. 1922

The county portion of such funds shall be retained in the 1923  
county treasury and shall be used for the planning, maintenance, 1924  
repair, construction, and repaving of public streets, and 1925  
maintaining and repairing bridges and viaducts; the payment of 1926  
principal, interest, and charges on bonds and other obligations 1927

issued pursuant to Chapter 133. of the Revised Code or incurred 1928  
pursuant to section 5531.09 of the Revised Code for the purpose of 1929  
acquiring or constructing roads, highways, bridges, or viaducts or 1930  
acquiring or making other highway improvements for which the board 1931  
of county commissioners may issue bonds under such chapter; and 1932  
for no other purpose. 1933

(B) Five per cent of all such moneys, together with interest 1934  
earned by the treasurer of state as provided in section 4501.03 of 1935  
the Revised Code, shall constitute a fund for the use of the 1936  
several counties for the purposes specified in division (C) of 1937  
this section. The moneys shall be divided equally among all the 1938  
counties in the state and shall be paid out by the registrar of 1939  
motor vehicles in equal proportions to the county auditor of each 1940  
county within the state. 1941

(C) Forty-seven per cent of all such moneys shall be for the 1942  
use of the county in which the owner resides or in which the place 1943  
is located at which the established business or branch business in 1944  
connection with which the motor vehicle registered is used, for 1945  
the planning, construction, reconstruction, improvement, 1946  
maintenance, and repair of roads and highways; maintaining and 1947  
repairing bridges and viaducts; and the payment of principal, 1948  
interest, and charges on bonds and other obligations issued 1949  
pursuant to Chapter 133. of the Revised Code or incurred pursuant 1950  
to section 5531.09 of the Revised Code for the purpose of 1951  
acquiring or constructing roads, highways, bridges, or viaducts or 1952  
acquiring or making other highway improvements for which the board 1953  
of county commissioners may issue bonds under such chapter. 1954

(D) Nine per cent of all such moneys shall be for the use of 1955  
the several counties for the purposes specified in division (C) of 1956  
this section and shall be distributed to the several counties in 1957  
the ratio which the total number of miles of county roads under 1958  
the jurisdiction of each board of county commissioners in each 1959

county bears to the total number of miles of county roads in the 1960  
state, as determined by the director of transportation. Before 1961  
such distribution is made each board of county commissioners shall 1962  
certify in writing to the director the actual number of miles 1963  
under its statutory jurisdiction which are used by and maintained 1964  
for the public. 1965

(E) Five per cent of all such moneys shall be for the use of 1966  
the several townships and shall be distributed to the several 1967  
townships in the ratio which the total number of miles of township 1968  
roads under the jurisdiction of each board of township trustees in 1969  
each township bears to the total number of miles of township roads 1970  
in the state, as determined by the director of transportation. 1971  
Before such distribution is made each board of township trustees 1972  
shall certify in writing to the director the actual number of 1973  
miles under its statutory jurisdiction which are used by and 1974  
maintained for the public. 1975

**Sec. 4501.041.** Except as provided in section 4501.042 of the 1976  
Revised Code, all moneys received under section 4504.09 of the 1977  
Revised Code with respect to counties levying county motor vehicle 1978  
license taxes pursuant to section 4504.02, 4504.15, or 4504.16 of 1979  
the Revised Code and paid into the state treasury under section 1980  
~~4501.03~~ 4501.031 of the Revised Code shall be distributed to the 1981  
respective counties levying such taxes for allocation and 1982  
distribution as provided in section 4504.05 of the Revised Code. 1983

**Sec. 4501.042.** All moneys received under section 4504.09 of 1984  
the Revised Code from municipal motor vehicle license taxes levied 1985  
pursuant to section 4504.06, 4504.17, 4504.171, or 4504.172 of the 1986  
Revised Code, and any part of the moneys received from county 1987  
motor vehicle license taxes levied pursuant to section 4504.15 of 1988  
the Revised Code which is to be distributed to municipal 1989  
corporations, shall be paid ~~directly~~ into the state treasury to 1990



the credit of the local motor vehicle license tax fund created 1991  
under section 4501.031 of the Revised Code and shall be 1992  
distributed to the treasuries of the municipal corporations 1993  
levying or entitled to such tax moneys. 1994

**Sec. 4501.043.** All moneys received under section 4504.09 of 1995  
the Revised Code with respect to townships levying township 1996  
license taxes pursuant to section 4504.18 of the Revised Code and 1997  
paid into the state treasury under section ~~4501.03~~ 4501.031 of the 1998  
Revised Code shall be distributed to the respective townships 1999  
levying such taxes for allocation and distribution as provided in 2000  
section 4504.19 of the Revised Code. 2001

**Sec. 4501.06.** The taxes, fees, and fines levied, charged, or 2002  
referred to in division (O) of section 4503.04, division (E) of 2003  
section 4503.042, division (B) of section 4503.07, division (C)(1) 2004  
of section 4503.10, division (D) of section 4503.182, division (A) 2005  
of section 4503.19, division (D)(2) of section 4507.24, division 2006  
(A) of section 4508.06, and sections 4503.40, 4503.42, 4505.11, 2007  
4505.111, 4506.08, ~~4506.09~~, 4507.23, 4508.05, 4513.53, and 5502.12 2008  
of the Revised Code, and the taxes charged in section 4503.65 that 2009  
are distributed in accordance with division (A)(2) of section 2010  
4501.044 of the Revised Code unless otherwise designated by law, 2011  
shall be deposited in the state treasury to the credit of the 2012  
state highway safety fund, which is hereby created, ~~and~~. Money 2013  
credited to the fund shall, after receipt of certifications from 2014  
the commissioners of the sinking fund certifying that there are 2015  
sufficient moneys to the credit of the highway obligations bond 2016  
retirement fund created by section 5528.32 of the Revised Code to 2017  
meet in full all payments of interest, principal, and charges for 2018  
the retirement of highway obligations issued pursuant to Section 2019  
2i of Article VIII, Ohio Constitution, and sections 5528.30 and 2020  
5528.31 of the Revised Code due and payable during the current 2021

calendar year, be used for the purpose of enforcing and paying the 2022  
expenses of administering the law relative to the registration and 2023  
operation of motor vehicles on the public roads or highways. 2024  
Amounts credited to the fund may also be used to pay the expenses 2025  
of administering and enforcing the laws under which such fees were 2026  
collected. All investment earnings of the state highway safety 2027  
fund shall be credited to the fund. 2028

**Sec. 4503.04.** Except as provided in sections 4503.042 and 2029  
4503.65 of the Revised Code for the registration of commercial 2030  
cars, trailers, semitrailers, and certain buses, the rates of the 2031  
taxes imposed by section 4503.02 of the Revised Code shall be as 2032  
follows: 2033

(A) For motor vehicles having three wheels or less, the 2034  
license tax is: 2035

(1) For each motorized bicycle, ten dollars; 2036

(2) For each motorcycle, fourteen dollars. 2037

(B) For each passenger car, twenty dollars; 2038

(C) For each manufactured home, each mobile home, and each 2039  
travel trailer, ten dollars; 2040

(D) For each noncommercial motor vehicle designed by the 2041  
manufacturer to carry a load of no more than three-quarters of one 2042  
ton and for each motor home, thirty-five dollars; for each 2043  
noncommercial motor vehicle designed by the manufacturer to carry 2044  
a load of more than three-quarters of one ton, but not more than 2045  
one ton, seventy dollars; 2046

(E) For each noncommercial trailer, the license tax is: 2047

(1) Eighty-five cents for each one hundred pounds or part 2048  
thereof for the first two thousand pounds or part thereof of 2049  
weight of vehicle fully equipped; 2050

(2) One dollar and forty cents for each one hundred pounds or 2051  
part thereof in excess of two thousand pounds up to and including 2052  
ten thousand pounds. 2053

(F) Notwithstanding its weight, twelve dollars for any: 2054

(1) Vehicle equipped, owned, and used by a charitable or 2055  
nonprofit corporation exclusively for the purpose of administering 2056  
chest x-rays or receiving blood donations; 2057

(2) Van used principally for the transportation of 2058  
handicapped persons that has been modified by being equipped with 2059  
adaptive equipment to facilitate the movement of such persons into 2060  
and out of the van; 2061

(3) Bus used principally for the transportation of 2062  
handicapped persons or persons sixty-five years of age or older. 2063

(G) Notwithstanding its weight, twenty dollars for any bus 2064  
used principally for the transportation of persons in a 2065  
ridesharing arrangement. 2066

(H) For each transit bus having motor power the license tax 2067  
is twelve dollars. 2068

"Transit bus" means either a motor vehicle having a seating 2069  
capacity of more than seven persons which is operated and used by 2070  
any person in the rendition of a public mass transportation 2071  
service primarily in a municipal corporation or municipal 2072  
corporations and provided at least seventy-five per cent of the 2073  
annual mileage of such service and use is within such municipal 2074  
corporation or municipal corporations or a motor vehicle having a 2075  
seating capacity of more than seven persons which is operated 2076  
solely for the transportation of persons associated with a 2077  
charitable or nonprofit corporation, but does not mean any motor 2078  
vehicle having a seating capacity of more than seven persons when 2079  
such vehicle is used in a ridesharing capacity or any bus 2080  
described by division (F)(3) of this section. 2081

The application for registration of such transit bus shall be 2082  
accompanied by an affidavit prescribed by the registrar of motor 2083  
vehicles and signed by the person or an agent of the firm or 2084  
corporation operating such bus stating that the bus has a seating 2085  
capacity of more than seven persons, and that it is either to be 2086  
operated and used in the rendition of a public mass transportation 2087  
service and that at least seventy-five per cent of the annual 2088  
mileage of such operation and use shall be within one or more 2089  
municipal corporations or that it is to be operated solely for the 2090  
transportation of persons associated with a charitable or 2091  
nonprofit corporation. 2092

The form of the license plate, and the manner of its 2093  
attachment to the vehicle, shall be prescribed by the registrar of 2094  
motor vehicles. 2095

(I) The minimum tax for any vehicle having motor power other 2096  
than a farm truck, a motorized bicycle, or motorcycle is ten 2097  
dollars and eighty cents, and for each noncommercial trailer, five 2098  
dollars. 2099

(J)(1) Except as otherwise provided in division (J) of this 2100  
section, for each farm truck, except a noncommercial motor 2101  
vehicle, that is owned, controlled, or operated by one or more 2102  
farmers exclusively in farm use as defined in this section, and 2103  
not for commercial purposes, and provided that at least 2104  
seventy-five per cent of such farm use is by or for the one or 2105  
more owners, controllers, or operators of the farm in the 2106  
operation of which a farm truck is used, the license tax is five 2107  
dollars plus: 2108

(a) Fifty cents per one hundred pounds or part thereof for 2109  
the first three thousand pounds; 2110

(b) Seventy cents per one hundred pounds or part thereof in 2111  
excess of three thousand pounds up to and including four thousand 2112

pounds;	2113
(c) Ninety cents per one hundred pounds or part thereof in excess of four thousand pounds up to and including six thousand pounds;	2114 2115 2116
(d) Two dollars for each one hundred pounds or part thereof in excess of six thousand pounds up to and including ten thousand pounds;	2117 2118 2119
(e) Two dollars and twenty-five cents for each one hundred pounds or part thereof in excess of ten thousand pounds;	2120 2121
(f) The minimum license tax for any farm truck shall be twelve dollars.	2122 2123
(2) The owner of a farm truck may register the truck for a period of one-half year by paying one-half the registration tax imposed on the truck under this chapter and one-half the amount of any tax imposed on the truck under Chapter 4504. of the Revised Code.	2124 2125 2126 2127 2128
(3) A farm bus may be registered for a period of <del>ninety two</del> <u>hundred ten</u> days from the date of issue of the license plates for the bus, for a fee of ten dollars, provided such license plates shall not be issued for more than <del>any two ninety day periods</del> <u>one such period</u> in any calendar year. Such use does not include the operation of trucks by commercial processors of agricultural products.	2129 2130 2131 2132 2133 2134 2135
(4) License plates for farm trucks and for farm buses shall have some distinguishing marks, letters, colors, or other characteristics to be determined by the director of public safety.	2136 2137 2138
(5) Every person registering a farm truck or bus under this section shall furnish an affidavit certifying that the truck or bus licensed to that person is to be so used as to meet the requirements necessary for the farm truck or farm bus	2139 2140 2141 2142

classification. 2143

Any farmer may use a truck owned by the farmer for commercial 2144  
purposes by paying the difference between the commercial truck 2145  
registration fee and the farm truck registration fee for the 2146  
remaining part of the registration period for which the truck is 2147  
registered. Such remainder shall be calculated from the beginning 2148  
of the semiannual period in which application for such commercial 2149  
license is made. 2150

Taxes at the rates provided in this section are in lieu of 2151  
all taxes on or with respect to the ownership of such motor 2152  
vehicles, except as provided in section 4503.042 and section 2153  
4503.06 of the Revised Code. 2154

(K) Other than trucks registered under the international 2155  
registration plan in another jurisdiction and for which this state 2156  
has received an apportioned registration fee, the license tax for 2157  
each truck which is owned, controlled, or operated by a 2158  
nonresident, and licensed in another state, and which is used 2159  
exclusively for the transportation of nonprocessed agricultural 2160  
products intrastate, from the place of production to the place of 2161  
processing, is twenty-four dollars. 2162

"Truck," as used in this division, means any pickup truck, 2163  
straight truck, semitrailer, or trailer other than a travel 2164  
trailer. Nonprocessed agricultural products, as used in this 2165  
division, does not include livestock or grain. 2166

A license issued under this division shall be issued for a 2167  
period of one hundred thirty days in the same manner in which all 2168  
other licenses are issued under this section, provided that no 2169  
truck shall be so licensed for more than one 2170  
one-hundred-thirty-day period during any calendar year. 2171

The license issued pursuant to this division shall consist of 2172  
a windshield decal to be designed by the director of public 2173

safety. 2174

Every person registering a truck under this division shall 2175  
furnish an affidavit certifying that the truck licensed to the 2176  
person is to be used exclusively for the purposes specified in 2177  
this division. 2178

(L) Every person registering a motor vehicle as a 2179  
noncommercial motor vehicle as defined in section 4501.01 of the 2180  
Revised Code, or registering a trailer as a noncommercial trailer 2181  
as defined in that section, shall furnish an affidavit certifying 2182  
that the motor vehicle or trailer so licensed to the person is to 2183  
be so used as to meet the requirements necessary for the 2184  
noncommercial vehicle classification. 2185

(M) Every person registering a van or bus as provided in 2186  
divisions (F)(2) and (3) of this section shall furnish a notarized 2187  
statement certifying that the van or bus licensed to the person is 2188  
to be used for the purposes specified in those divisions. The form 2189  
of the license plate issued for such motor vehicles shall be 2190  
prescribed by the registrar. 2191

(N) Every person registering as a passenger car a motor 2192  
vehicle designed and used for carrying more than nine but not more 2193  
than fifteen passengers, and every person registering a bus as 2194  
provided in division (G) of this section, shall furnish an 2195  
affidavit certifying that the vehicle so licensed to the person is 2196  
to be used in a ridesharing arrangement and that the person will 2197  
have in effect whenever the vehicle is used in a ridesharing 2198  
arrangement a policy of liability insurance with respect to the 2199  
motor vehicle in amounts and coverages no less than those required 2200  
by section 4509.79 of the Revised Code. The form of the license 2201  
plate issued for such a motor vehicle shall be prescribed by the 2202  
registrar. 2203

(O)(1) Commencing on October 1, 2009, if an application for 2204

registration renewal is not applied for prior to the expiration 2205  
date of the registration or within ~~seven~~ thirty days after that 2206  
date, the registrar or deputy registrar shall collect a fee of 2207  
~~twenty~~ ten dollars for the issuance of the vehicle registration. 2208  
For any motor vehicle that is used on a seasonal basis, whether 2209  
used for general transportation or not, and that has not been used 2210  
on the public roads or highways since the expiration of the 2211  
registration, the registrar or deputy registrar shall waive the 2212  
fee established under this division if the application is 2213  
accompanied by supporting evidence of seasonal use as the 2214  
registrar may require. The registrar or deputy registrar may waive 2215  
the fee for other good cause shown if the application is 2216  
accompanied by supporting evidence as the registrar may require. 2217  
The fee shall be in addition to all other fees established by this 2218  
section. A deputy registrar shall retain fifty cents of the fee 2219  
and shall transmit the remaining amount to the registrar at the 2220  
time and in the manner provided by section 4503.10 of the Revised 2221  
Code. The registrar shall deposit all moneys received under this 2222  
division into the state highway safety fund established in section 2223  
4501.06 of the Revised Code. 2224

(2) Division (O)(1) of this section does not apply to a farm 2225  
truck or farm bus registered under division (J) of this section. 2226

(P) As used in this section: 2227

(1) "Van" means any motor vehicle having a single rear axle 2228  
and an enclosed body without a second seat. 2229

(2) "Handicapped person" means any person who has lost the 2230  
use of one or both legs, or one or both arms, or is blind, deaf, 2231  
or so severely disabled as to be unable to move about without the 2232  
aid of crutches or a wheelchair. 2233

(3) "Farm truck" means a truck used in the transportation 2234  
from the farm of products of the farm, including livestock and its 2235



products, poultry and its products, floricultural and 2236  
horticultural products, and in the transportation to the farm of 2237  
supplies for the farm, including tile, fence, and every other 2238  
thing or commodity used in agricultural, floricultural, 2239  
horticultural, livestock, and poultry production and livestock, 2240  
poultry, and other animals and things used for breeding, feeding, 2241  
or other purposes connected with the operation of the farm. 2242

(4) "Farm bus" means a bus used only for the transportation 2243  
of agricultural employees and used only in the transportation of 2244  
such employees as are necessary in the operation of the farm. 2245

(5) "Farm supplies" includes fuel used exclusively in the 2246  
operation of a farm, including one or more homes located on and 2247  
used in the operation of one or more farms, and furniture and 2248  
other things used in and around such homes. 2249

**Sec. 4503.042.** The registrar of motor vehicles shall adopt 2250  
rules establishing the date, subsequent to this state's entry into 2251  
membership in the international registration plan, when the rates 2252  
established by this section become operative. 2253

(A) The rates of the taxes imposed by section 4503.02 of the 2254  
Revised Code are as follows for commercial cars having a gross 2255  
vehicle weight or combined gross vehicle weight of: 2256

(1) Not more than two thousand pounds, forty-five dollars; 2257

(2) More than two thousand but not more than six thousand 2258  
pounds, seventy dollars; 2259

(3) More than six thousand but not more than ten thousand 2260  
pounds, eighty-five dollars; 2261

(4) More than ten thousand but not more than fourteen 2262  
thousand pounds, one hundred five dollars; 2263

(5) More than fourteen thousand but not more than eighteen 2264  
thousand pounds, one hundred twenty-five dollars; 2265

(6) More than eighteen thousand but not more than twenty-two thousand pounds, one hundred fifty dollars;	2266 2267
(7) More than twenty-two thousand but not more than twenty-six thousand pounds, one hundred seventy-five dollars;	2268 2269
(8) More than twenty-six thousand but not more than thirty thousand pounds, three hundred fifty-five dollars;	2270 2271
(9) More than thirty thousand but not more than thirty-four thousand pounds, four hundred twenty dollars;	2272 2273
(10) More than thirty-four thousand but not more than thirty-eight thousand pounds, four hundred eighty dollars;	2274 2275
(11) More than thirty-eight thousand but not more than forty-two thousand pounds, five hundred forty dollars;	2276 2277
(12) More than forty-two thousand but not more than forty-six thousand pounds, six hundred dollars;	2278 2279
(13) More than forty-six thousand but not more than fifty thousand pounds, six hundred sixty dollars;	2280 2281
(14) More than fifty thousand but not more than fifty-four thousand pounds, seven hundred twenty-five dollars;	2282 2283
(15) More than fifty-four thousand but not more than fifty-eight thousand pounds, seven hundred eighty-five dollars;	2284 2285
(16) More than fifty-eight thousand but not more than sixty-two thousand pounds, eight hundred fifty-five dollars;	2286 2287
(17) More than sixty-two thousand but not more than sixty-six thousand pounds, nine hundred twenty-five dollars;	2288 2289
(18) More than sixty-six thousand but not more than seventy thousand pounds, nine hundred ninety-five dollars;	2290 2291
(19) More than seventy thousand but not more than seventy-four thousand pounds, one thousand eighty dollars;	2292 2293
(20) More than seventy-four thousand but not more than	2294

seventy-eight thousand pounds, one thousand two hundred dollars;	2295
(21) More than seventy-eight thousand pounds, one thousand three hundred forty dollars.	2296 2297
(B) The rates of the taxes imposed by section 4503.02 of the Revised Code are as follows for buses having a gross vehicle weight or combined gross vehicle weight of:	2298 2299 2300
(1) Not more than two thousand pounds, ten dollars;	2301
(2) More than two thousand but not more than six thousand pounds, forty dollars;	2302 2303
(3) More than six thousand but not more than ten thousand pounds, one hundred dollars;	2304 2305
(4) More than ten thousand but not more than fourteen thousand pounds, one hundred eighty dollars;	2306 2307
(5) More than fourteen thousand but not more than eighteen thousand pounds, two hundred sixty dollars;	2308 2309
(6) More than eighteen thousand but not more than twenty-two thousand pounds, three hundred forty dollars;	2310 2311
(7) More than twenty-two thousand but not more than twenty-six thousand pounds, four hundred twenty dollars;	2312 2313
(8) More than twenty-six thousand but not more than thirty thousand pounds, five hundred dollars;	2314 2315
(9) More than thirty thousand but not more than thirty-four thousand pounds, five hundred eighty dollars;	2316 2317
(10) More than thirty-four thousand but not more than thirty-eight thousand pounds, six hundred sixty dollars;	2318 2319
(11) More than thirty-eight thousand but not more than forty-two thousand pounds, seven hundred forty dollars;	2320 2321
(12) More than forty-two thousand but not more than forty-six thousand pounds, eight hundred twenty dollars;	2322 2323

(13) More than forty-six thousand but not more than fifty thousand pounds, nine hundred forty dollars;	2324 2325
(14) More than fifty thousand but not more than fifty-four thousand pounds, one thousand dollars;	2326 2327
(15) More than fifty-four thousand but not more than fifty-eight thousand pounds, one thousand ninety dollars;	2328 2329
(16) More than fifty-eight thousand but not more than sixty-two thousand pounds, one thousand one hundred eighty dollars;	2330 2331 2332
(17) More than sixty-two thousand but not more than sixty-six thousand pounds, one thousand two hundred seventy dollars;	2333 2334
(18) More than sixty-six thousand but not more than seventy thousand pounds, one thousand three hundred sixty dollars;	2335 2336
(19) More than seventy thousand but not more than seventy-four thousand pounds, one thousand four hundred fifty dollars;	2337 2338 2339
(20) More than seventy-four thousand but not more than seventy-eight thousand pounds, one thousand five hundred forty dollars;	2340 2341 2342
(21) More than seventy-eight thousand pounds, one thousand six hundred thirty dollars.	2343 2344
(C) In addition to the license taxes imposed at the rates specified in divisions (A) and (B) of this section, an administrative fee of three dollars and fifty cents, plus an appropriate amount to cover the cost of postage, shall be collected by the registrar for each international registration plan license processed by the registrar.	2345 2346 2347 2348 2349 2350
(D) The rate of the tax for each trailer and semitrailer is twenty-five dollars.	2351 2352
(E) Commencing on October 1, 2009, if an application for	2353

registration renewal is not applied for prior to the expiration 2354  
date of the registration or within ~~seven~~ thirty days after that 2355  
date, the registrar or deputy registrar shall collect a fee of 2356  
~~twenty~~ ten dollars for the issuance of the vehicle registration, 2357  
but may waive the fee for good cause shown if the application is 2358  
accompanied by supporting evidence as the registrar may require. 2359  
The fee shall be in addition to all other fees established by this 2360  
section. A deputy registrar shall retain fifty cents of the fee 2361  
and shall transmit the remaining amount to the registrar at the 2362  
time and in the manner provided by section 4503.10 of the Revised 2363  
Code. The registrar shall deposit all moneys received under this 2364  
division into the state highway safety fund established in section 2365  
4501.06 of the Revised Code. 2366

(F) The rates established by this section shall not apply to 2367  
any of the following: 2368

(1) Vehicles equipped, owned, and used by a charitable or 2369  
nonprofit corporation exclusively for the purpose of administering 2370  
chest x-rays or receiving blood donations; 2371

(2) Vans used principally for the transportation of 2372  
handicapped persons that have been modified by being equipped with 2373  
adaptive equipment to facilitate the movement of such persons into 2374  
and out of the vans; 2375

(3) Buses used principally for the transportation of 2376  
handicapped persons or persons sixty-five years of age or older; 2377

(4) Buses used principally for the transportation of persons 2378  
in a ridesharing arrangement; 2379

(5) Transit buses having motor power; 2380

(6) Noncommercial trailers, mobile homes, or manufactured 2381  
homes. 2382

**Sec. 4503.07.** (A) In lieu of the schedule of rates for 2383

commercial cars fixed in section 4503.04 of the Revised Code, the 2384  
fee shall be ten dollars for each church bus used exclusively to 2385  
transport members of a church congregation to and from church 2386  
services or church functions or to transport children and their 2387  
authorized supervisors to and from any camping function sponsored 2388  
by a nonprofit, tax-exempt, charitable or philanthropic 2389  
organization. A church within the meaning of this section is an 2390  
organized religious group, duly constituted with officers and a 2391  
board of trustees, regularly holding religious services, and 2392  
presided over or administered to by a properly accredited 2393  
ecclesiastical officer, whose name and standing is published in 2394  
the official publication of the officer's religious group. 2395

(B) Commencing on October 1, 2009, if an application for 2396  
registration renewal is not applied for prior to the expiration 2397  
date of the registration or within ~~seven~~ thirty days after that 2398  
date, the registrar or deputy registrar shall collect a fee of 2399  
~~twenty ten~~ ten dollars for the issuance of the vehicle registration, 2400  
but may waive the fee for good cause shown if the application is 2401  
accompanied by supporting evidence as the registrar may require. 2402  
The fee shall be in addition to all other fees established by this 2403  
section. A deputy registrar shall retain fifty cents of the fee 2404  
and shall transmit the remaining amount to the registrar at the 2405  
time and in the manner provided by section 4503.10 of the Revised 2406  
Code. The registrar shall deposit all moneys received under this 2407  
division into the state highway safety fund established in section 2408  
4501.06 of the Revised Code. 2409

(C) The application for registration of such bus shall be 2410  
accompanied by the following, as applicable: 2411

(1) An affidavit, prescribed by the registrar of motor 2412  
vehicles and signed by either the senior pastor, minister, priest, 2413  
or rabbi of the church making application or by the head of the 2414  
governing body of the church making application, stating that the 2415

bus is to be used exclusively to transport members of a church 2416  
congregation to and from church services or church functions or to 2417  
transport children and their authorized supervisors to and from 2418  
any camping function sponsored by a nonprofit, tax-exempt, 2419  
charitable, or philanthropic organization; 2420

(2) A certificate from the state highway patrol stating that 2421  
the bus involved is safe for operation in accordance with such 2422  
standards as are prescribed by the state highway patrol if the bus 2423  
meets either of the following: 2424

(a) It originally was designed by the manufacturer to 2425  
transport sixteen or more passengers, including the driver; 2426

(b) It has a gross vehicle weight rating of ten thousand one 2427  
pounds or more. 2428

(D) The form of the license plate and the manner of its 2429  
attachment to the vehicle shall be prescribed by the registrar. 2430

**Sec. 4503.42.** For each registration renewal with an 2431  
expiration date before October 1, 2009, and for each initial 2432  
application for registration received before that date the 2433  
registrar of motor vehicles shall be allowed a fee not to exceed 2434  
thirty-five dollars, and for each registration renewal with an 2435  
expiration date on or after October 1, 2009, and for each initial 2436  
application for registration received on or after that date the 2437  
registrar shall be allowed a fee of fifty dollars, which shall be 2438  
in addition to the regular license fee for tags as prescribed 2439  
under section 4503.04 of the Revised Code and any tax levied under 2440  
~~section 4504.02 or 4504.06~~ Chapter 4504. of the Revised Code, for 2441  
each application received by the registrar for special reserved 2442  
license plate numbers containing more than three letters or 2443  
numerals, and the issuing of such licenses and validation stickers 2444  
in the several series as the registrar may designate. Five dollars 2445  
of the fee shall be for the purpose of compensating the bureau of 2446

motor vehicles for additional services required in the issuing of 2447  
such licenses and validation stickers, and the remaining portion 2448  
of the fee shall be deposited by the registrar into the state 2449  
treasury to the credit of the state highway safety fund created by 2450  
section 4501.06 of the Revised Code. 2451

This section does not apply to the issuance of reserved 2452  
license plates as authorized by sections 4503.14, 4503.15, and 2453  
4503.40 of the Revised Code. The types of motor vehicles for which 2454  
license plate numbers containing more than three letters or 2455  
numerals may be issued in accordance with this section shall 2456  
include at least buses, passenger cars, and noncommercial motor 2457  
vehicles. 2458

**Sec. 4503.45.** An owner of a collector's vehicle, upon 2459  
complying with the motor vehicle laws relating to registration and 2460  
licensing of motor vehicles, and upon payment of the regular 2461  
license fee as prescribed under section 4503.04 of the Revised 2462  
Code and any tax levied under ~~section 4504.02 or 4504.06~~ Chapter 2463  
4504. of the Revised Code, and the payment of an additional fee of 2464  
five dollars, which shall be for the purpose of compensating the 2465  
bureau of motor vehicles for additional services required in the 2466  
issuing of such licenses, shall be issued validation stickers and 2467  
license plates, or validation stickers alone when required by 2468  
section 4503.191 of the Revised Code, upon which, in addition to 2469  
the letters and numbers ordinarily inscribed thereon, shall be 2470  
inscribed the words "collector's vehicle." 2471

**Sec. 4503.49.** (A) As used in this section, "ambulance," 2472  
"ambulette," "emergency medical service organization," 2473  
"nonemergency medical service organization," and "nontransport 2474  
vehicle" have the same meanings as in section 4766.01 of the 2475  
Revised Code. 2476



(B) Each private emergency medical service organization and 2477  
each private nonemergency medical service organization shall apply 2478  
to the registrar of motor vehicles for the registration of any 2479  
ambulance, ambulette, or nontransport vehicle it owns or leases. 2480  
The application shall be accompanied by a copy of the certificate 2481  
of licensure issued to the organization by the ~~Ohio~~ state board of 2482  
emergency medical, fire, and transportation board services and the 2483  
following fees: 2484

(1) The regular license tax as prescribed under section 2485  
4503.04 of the Revised Code; 2486

(2) Any local license tax levied under Chapter 4504. of the 2487  
Revised Code; 2488

(3) An additional fee of seven dollars and fifty cents. The 2489  
additional fee shall be for the purpose of compensating the bureau 2490  
of motor vehicles for additional services required to be performed 2491  
under this section and shall be transmitted by the registrar to 2492  
the treasurer of state for deposit in the state bureau of motor 2493  
vehicles fund created by section 4501.25 of the Revised Code. 2494

(C) On receipt of a complete application, the registrar shall 2495  
issue to the applicant the appropriate certificate of registration 2496  
for the vehicle and do one of the following: 2497

(1) Issue a set of license plates with a validation sticker 2498  
and a set of stickers to be attached to the plates as an 2499  
identification of the vehicle's classification as an ambulance, 2500  
ambulette, or nontransport vehicle; 2501

(2) Issue a validation sticker alone when so required by 2502  
section 4503.191 of the Revised Code. 2503

**Sec. 4504.19.** Upon receipt by ~~him~~ the county auditor of 2504  
moneys pursuant to section 4501.043 of the Revised Code, the 2505  
county auditor shall pay into the treasury of each township in the 2506

county levying a township motor vehicle license tax the portion of 2507  
such money due the township as shown by the certificate of the 2508  
registrar of motor vehicles prepared pursuant to section ~~4501.03~~ 2509  
4501.031 of the Revised Code. The money shall be used by the 2510  
township only for the purposes described in section 4504.18 of the 2511  
Revised Code. 2512

**Sec. 4504.21.** (A) For the purpose of paying the costs and 2513  
expenses of enforcing and administering the tax provided for in 2514  
this section; for planning, constructing, reconstructing, 2515  
improving, maintaining, and repairing roads, bridges, and 2516  
culverts; for purchasing, erecting, and maintaining traffic signs, 2517  
markers, lights, and signals; for paying debt service charges on 2518  
obligations issued for those purposes; and to supplement revenue 2519  
already available for those purposes, a transportation improvement 2520  
district created in accordance with section 5540.02 of the Revised 2521  
Code may levy an annual license tax upon the operation of motor 2522  
vehicles on the public roads and highways in the territory of the 2523  
district. The tax shall be levied in increments of five dollars 2524  
and shall not exceed twenty dollars per motor vehicle on all motor 2525  
vehicles the owners of which reside in the district and shall be 2526  
in addition to all other taxes levied under this chapter, subject 2527  
to reduction in the manner provided in division (B)(2) of section 2528  
4503.11 of the Revised Code. The tax may be levied in all or part 2529  
of the territory of the district. 2530

(B) The board of trustees of a transportation improvement 2531  
district proposing to levy a motor vehicle license tax under this 2532  
section shall put the question of the tax to the electors of the 2533  
district or of that part of the district in which the tax would be 2534  
levied. The election shall be held on the date of a primary or 2535  
general election held not less than ninety days after the board of 2536  
trustees certifies to the county board of elections its resolution 2537  
proposing the tax. The resolution shall specify the rate of the 2538

tax. The board of elections shall submit the question of the tax 2539  
to the electors at the primary or general election. The secretary 2540  
of state shall prescribe the form of the ballot for the election. 2541  
If approved by a majority of the electors voting on the question 2542  
of the tax, the board of trustees shall levy the tax as provided 2543  
in the resolution. 2544

(C) A transportation improvement district license tax levied 2545  
under this section shall continue in effect until repealed, or 2546  
until the dissolution of the transportation improvement district 2547  
that levied it. 2548

(D) Money received by the registrar of motor vehicles 2549  
pursuant to ~~sections 4501.03 and~~ section 4504.09 of the Revised 2550  
Code that consists of the taxes levied under this section shall be 2551  
deposited in the ~~auto-registration-distribution~~ local motor 2552  
vehicle license tax fund created by section ~~4501.03~~ 4501.031 of 2553  
the Revised Code and distributed to the transportation improvement 2554  
district levying such tax. The registrar may assign to the 2555  
transportation improvement district a unique code to facilitate 2556  
the distribution of such money, which may be the same unique code 2557  
assigned to a county under section 4501.03 of the Revised Code. 2558

**Sec. 4506.08.** (A)(1) Each application for a commercial 2559  
driver's license temporary instruction permit shall be accompanied 2560  
by a fee of ten dollars. Each application for a commercial 2561  
driver's license, restricted commercial driver's license, renewal 2562  
of such a license, or waiver for farm-related service industries 2563  
shall be accompanied by a fee of twenty-five dollars, except that 2564  
an application for a commercial driver's license or restricted 2565  
commercial driver's license received pursuant to division (A)(3) 2566  
of section 4506.14 of the Revised Code shall be accompanied by a 2567  
fee of eighteen dollars and seventy-five cents if the license will 2568  
expire on the licensee's birthday three years after the date of 2569

issuance, a fee of twelve dollars and fifty cents if the license 2570  
will expire on the licensee's birthday two years after the date of 2571  
issuance, and a fee of six dollars and twenty-five cents if the 2572  
license will expire on the licensee's birthday one year after the 2573  
date of issuance. Each application for a duplicate commercial 2574  
driver's license shall be accompanied by a fee of ten dollars. 2575

(2) In addition, the registrar of motor vehicles or deputy 2576  
registrar may collect and retain an additional fee of no more than 2577  
three dollars and fifty cents for each application for a 2578  
commercial driver's license temporary instruction permit, 2579  
commercial driver's license, renewal of a commercial driver's 2580  
license, or duplicate commercial driver's license received by the 2581  
registrar or deputy. 2582

(B) In addition to the fees imposed under division (A) of 2583  
this section, the registrar of motor vehicles or deputy registrar 2584  
shall collect a fee of twelve dollars for each application for a 2585  
commercial driver's license temporary instruction permit, 2586  
commercial driver's license, or duplicate commercial driver's 2587  
license and for each application for renewal of a commercial 2588  
driver's license. The additional fee is for the purpose of 2589  
defraying the department of public safety's costs associated with 2590  
the administration and enforcement of the motor vehicle and 2591  
traffic laws of Ohio. 2592

(C) Each deputy registrar shall transmit the fees collected 2593  
under divisions (A)(1) and (B) of this section in the time and 2594  
manner prescribed by the registrar. The registrar shall deposit 2595  
all moneys ~~received~~ collected under division ~~(C)(A)(1)~~ of this 2596  
section into the state ~~highway safety~~ bureau of motor vehicles 2597  
fund established in section ~~4501.06~~ 4501.25 of the Revised Code. 2598  
The registrar shall deposit all moneys collected under division 2599  
(B) of this section into the state highway safety fund established 2600  
in section 4501.06 of the Revised Code. 2601

(D) Information regarding the driving record of any person 2602  
holding a commercial driver's license issued by this state shall 2603  
be furnished by the registrar, upon request and payment of a fee 2604  
of five dollars, to the employer or prospective employer of such a 2605  
person and to any insurer. 2606

Of each five-dollar fee the registrar collects under this 2607  
division, the registrar shall pay two dollars into the state 2608  
treasury to the credit of the state bureau of motor vehicles fund 2609  
established in section 4501.25 of the Revised Code, sixty cents 2610  
into the state treasury to the credit of the trauma and emergency 2611  
medical services fund established in section 4513.263 of the 2612  
Revised Code, sixty cents into the state treasury to the credit of 2613  
the homeland security fund established in section 5502.03 of the 2614  
Revised Code, thirty cents into the state treasury to the credit 2615  
of the investigations fund established in section 5502.131 of the 2616  
Revised Code, one dollar and twenty-five cents into the state 2617  
treasury to the credit of the emergency management agency service 2618  
and reimbursement fund established in section 5502.39 of the 2619  
Revised Code, and twenty-five cents into the state treasury to the 2620  
credit of the justice program services fund established in section 2621  
5502.67 of the Revised Code. 2622

**Sec. 4506.09.** (A) The registrar of motor vehicles, subject to 2623  
approval by the director of public safety, shall adopt rules 2624  
conforming with applicable standards adopted by the federal motor 2625  
carrier safety administration as regulations under Pub. L. No. 2626  
103-272, 108 Stat. 1014 to 1029 (1994), 49 U.S.C.A. 31301 to 2627  
31317. The rules shall establish requirements for the 2628  
qualification and testing of persons applying for a commercial 2629  
driver's license, which shall be in addition to other requirements 2630  
established by this chapter. Except as provided in division (B) of 2631  
this section, the highway patrol or any other employee of the 2632  
department of public safety the registrar authorizes shall 2633

supervise and conduct the testing of persons applying for a 2634  
commercial driver's license. 2635

(B) The director may adopt rules, in accordance with Chapter 2636  
119. of the Revised Code and applicable requirements of the 2637  
federal motor carrier safety administration, authorizing the 2638  
skills test specified in this section to be administered by any 2639  
person, by an agency of this or another state, or by an agency, 2640  
department, or instrumentality of local government. Each party 2641  
authorized under this division to administer the skills test may 2642  
charge a maximum divisible fee of eighty-five dollars for each 2643  
skills test given as part of a commercial driver's license 2644  
examination. The fee shall consist of not more than twenty dollars 2645  
for the pre-trip inspection portion of the test, not more than 2646  
twenty dollars for the off-road maneuvering portion of the test, 2647  
and not more than forty-five dollars for the on-road portion of 2648  
the test. Each such party may require an appointment fee in the 2649  
same manner provided in division (F)(2) of this section, except 2650  
that the maximum amount such a party may require as an appointment 2651  
fee is eighty-five dollars. The skills test administered by 2652  
another party under this division shall be the same as otherwise 2653  
would be administered by this state. The other party shall enter 2654  
into an agreement with the director that, without limitation, does 2655  
all of the following: 2656

(1) Allows the director or the director's representative and 2657  
the federal motor carrier safety administration or its 2658  
representative to conduct random examinations, inspections, and 2659  
audits of the other party without prior notice; 2660

(2) Requires the director or the director's representative to 2661  
conduct on-site inspections of the other party at least annually; 2662

(3) Requires that all examiners of the other party meet the 2663  
same qualification and training standards as examiners of the 2664  
department of public safety, to the extent necessary to conduct 2665

skills tests in the manner required by 49 C.F.R. 383.110 through 2666  
383.135; 2667

(4) Requires either that state employees take, at least 2668  
annually and as though the employees were test applicants, the 2669  
tests actually administered by the other party, that the director 2670  
test a sample of drivers who were examined by the other party to 2671  
compare the test results, or that state employees accompany a test 2672  
applicant during an actual test; 2673

(5) Reserves to this state the right to take prompt and 2674  
appropriate remedial action against testers of the other party if 2675  
the other party fails to comply with standards of this state or 2676  
federal standards for the testing program or with any other terms 2677  
of the contract. 2678

(C) The director shall enter into an agreement with the 2679  
department of education authorizing the skills test specified in 2680  
this section to be administered by the department at any location 2681  
operated by the department for purposes of training and testing 2682  
school bus drivers, provided that the agreement between the 2683  
director and the department complies with the requirements of 2684  
division (B) of this section. Skills tests administered by the 2685  
department shall be limited to persons applying for a commercial 2686  
driver's license with a school bus endorsement. 2687

(D) The director shall adopt rules, in accordance with 2688  
Chapter 119. of the Revised Code, authorizing waiver of the skills 2689  
test specified in this section for any applicant for a commercial 2690  
driver's license who meets all of the following requirements: 2691

(1) Certifies that, during the two-year period immediately 2692  
preceding application for a commercial driver's license, all of 2693  
the following apply: 2694

(a) The applicant has not had more than one license. 2695

(b) The applicant has not had any license suspended, revoked, 2696

or canceled. 2697

(c) The applicant has not had any convictions for any type of 2698  
motor vehicle for the offenses for which disqualification is 2699  
prescribed in section 4506.16 of the Revised Code. 2700

(d) The applicant has not had any violation of a state or 2701  
local law relating to motor vehicle traffic control other than a 2702  
parking violation arising in connection with any traffic accident 2703  
and has no record of an accident in which the applicant was at 2704  
fault. 2705

(e) The applicant has previously taken and passed a skills 2706  
test given by a state with a classified licensing and testing 2707  
system in which the test was behind-the-wheel in a representative 2708  
vehicle for the applicant's commercial driver's license 2709  
classification. 2710

(2) Certifies and also provides evidence that the applicant 2711  
is regularly employed in a job requiring operation of a commercial 2712  
motor vehicle and that one of the following applies: 2713

(a) The applicant has previously taken and passed a skills 2714  
test given by a state with a classified licensing and testing 2715  
system in which the test was behind-the-wheel in a representative 2716  
vehicle for the applicant's commercial driver's license 2717  
classification. 2718

(b) The applicant has regularly operated, for at least two 2719  
years immediately preceding application for a commercial driver's 2720  
license, a vehicle representative of the commercial motor vehicle 2721  
the applicant operates or expects to operate. 2722

(E) The director shall adopt rules, in accordance with 2723  
Chapter 119. of the Revised Code, authorizing waiver of the skills 2724  
test specified in this section for any applicant for a commercial 2725  
driver's license who meets all of the following requirements: 2726



(1) At the time of applying, is a member or uniformed 2727  
employee of the armed forces of the United States or their reserve 2728  
components, including the Ohio national guard, or separated from 2729  
such service or employment within the preceding ninety days; 2730

(2) Certifies that, during the two-year period immediately 2731  
preceding application for a commercial driver's license, all of 2732  
the following apply: 2733

(a) The applicant has not had more than one license, 2734  
excluding any military license. 2735

(b) The applicant has not had any license suspended, revoked, 2736  
or canceled. 2737

(c) The applicant has not had any convictions for any type of 2738  
motor vehicle for the offenses for which disqualification is 2739  
prescribed in section 4506.16 of the Revised Code. 2740

(d) The applicant has not had more than one conviction for 2741  
any type of motor vehicle for a serious traffic violation. 2742

(e) The applicant has not had any violation of a state or 2743  
local law relating to motor vehicle traffic control other than a 2744  
parking violation arising in connection with any traffic accident 2745  
and has no record of an accident in which the applicant was at 2746  
fault. 2747

(3) In accordance with rules adopted by the director, 2748  
certifies and also provides evidence of all of the following: 2749

(a) That the applicant is regularly employed or was regularly 2750  
employed within the preceding ninety days in a military position 2751  
requiring operation of a commercial motor vehicle; 2752

(b) That the applicant was exempt from the requirements of 2753  
this chapter under division (B)(6) of section 4506.03 of the 2754  
Revised Code; 2755

(c) That, for at least two years immediately preceding the 2756

date of application or at least two years immediately preceding 2757  
the date the applicant separated from military service or 2758  
employment, the applicant regularly operated a vehicle 2759  
representative of the commercial motor vehicle type that the 2760  
applicant operates or expects to operate. 2761

(F)(1) The department of public safety may charge and collect 2762  
a divisible fee of fifty dollars for each skills test given as 2763  
part of a commercial driver's license examination. The fee shall 2764  
consist of ten dollars for the pre-trip inspection portion of the 2765  
test, ten dollars for the off-road maneuvering portion of the 2766  
test, and thirty dollars for the on-road portion of the test. 2767

(2) The director may require an applicant for a commercial 2768  
driver's license who schedules an appointment with the highway 2769  
patrol or other authorized employee of the department of public 2770  
safety to take all portions of the skills test, to pay an 2771  
appointment fee of fifty dollars at the time of scheduling the 2772  
appointment. If the applicant appears at the time and location 2773  
specified for the appointment and takes all portions of the skills 2774  
test during that appointment, the appointment fee shall serve as 2775  
the skills test fee. If the applicant schedules an appointment to 2776  
take all portions of the skills test and fails to appear at the 2777  
time and location specified for the appointment, no portion of the 2778  
appointment fee shall be refunded. If the applicant schedules an 2779  
appointment to take all portions of the skills test and appears at 2780  
the time and location specified for the appointment, but declines 2781  
or is unable to take all portions of the skills test, no portion 2782  
of the appointment fee shall be refunded. If the applicant cancels 2783  
a scheduled appointment forty-eight hours or more prior to the 2784  
time of the appointment time, the applicant shall not forfeit the 2785  
appointment fee. 2786

An applicant for a commercial driver's license who schedules 2787  
an appointment to take one or more, but not all, portions of the 2788

skills test shall be required to pay an appointment fee equal to 2789  
the costs of each test scheduled, as prescribed in division (F)(1) 2790  
of this section, when scheduling such an appointment. If the 2791  
applicant appears at the time and location specified for the 2792  
appointment and takes all the portions of the skills test during 2793  
that appointment that the applicant was scheduled to take, the 2794  
appointment fee shall serve as the skills test fee. If the 2795  
applicant schedules an appointment to take one or more, but not 2796  
all, portions of the skills test and fails to appear at the time 2797  
and location specified for the appointment, no portion of the 2798  
appointment fee shall be refunded. If the applicant schedules an 2799  
appointment to take one or more, but not all, portions of the 2800  
skills test and appears at the time and location specified for the 2801  
appointment, but declines or is unable to take all portions of the 2802  
skills test that the applicant was scheduled to take, no portion 2803  
of the appointment fee shall be refunded. If the applicant cancels 2804  
a scheduled appointment forty-eight hours or more prior to the 2805  
time of the appointment time, the applicant shall not forfeit the 2806  
appointment fee. 2807

(3) The department of public safety shall deposit all fees it 2808  
collects under division (F) of this section in the state ~~highway~~ 2809  
safety bureau of motor vehicles fund established in section 2810  
4501.25 of the Revised Code. 2811

(G) As used in this section, "skills test" means a test of an 2812  
applicant's ability to drive the type of commercial motor vehicle 2813  
for which the applicant seeks a commercial driver's license by 2814  
having the applicant drive such a motor vehicle while under the 2815  
supervision of an authorized state driver's license examiner or 2816  
tester. 2817

**Sec. 4507.011.** (A) Each deputy registrar assigned to a 2818  
driver's license examining station by the registrar of motor 2819

vehicles as provided in section 4507.01 of the Revised Code shall 2820  
remit to the director of public safety a rental fee equal to the 2821  
percentage of space occupied by the deputy registrar in the 2822  
driver's license examining station multiplied by the rental fee 2823  
paid for the entire driver's license examining station plus a pro 2824  
rata share of all utility costs. All such moneys received by the 2825  
director shall be deposited in the state treasury to the credit of 2826  
the ~~registrar rental~~ state bureau of motor vehicles fund, ~~which is~~ 2827  
~~hereby created in section 4501.25 of the Revised Code. The moneys~~ 2828  
~~in the fund shall be used by the department of public safety only~~ 2829  
~~to pay the rent and expenses of the driver's license examining~~ 2830  
~~stations. All investment earnings of the fund shall be credited to~~ 2831  
~~the fund.~~ 2832

(B) Each deputy registrar assigned to a bureau of motor 2833  
vehicles' location shall reimburse the registrar a monthly 2834  
building rental fee, including applicable utility charges. All 2835  
such moneys received by the registrar shall be deposited into the 2836  
state bureau of motor vehicles fund ~~created in section 4501.25 of~~ 2837  
~~the Revised Code.~~ 2838

**Sec. 4507.05.** (A) The registrar of motor vehicles, or a 2839  
deputy registrar, upon receiving an application for a temporary 2840  
instruction permit and a temporary instruction permit 2841  
identification card for a driver's license from any person who is 2842  
at least fifteen years six months of age, may issue such a permit 2843  
and identification card entitling the applicant to drive a motor 2844  
vehicle, other than a commercial motor vehicle, upon the highways 2845  
under the following conditions: 2846

(1) If the permit is issued to a person who is at least 2847  
fifteen years six months of age, but less than sixteen years of 2848  
age: 2849

(a) The permit and identification card are in the holder's 2850

immediate possession; 2851

(b) The holder is accompanied by an eligible adult who 2852  
actually occupies the seat beside the permit holder and does not 2853  
have a prohibited concentration of alcohol in the whole blood, 2854  
blood serum or plasma, breath, or urine as provided in division 2855  
(A) of section 4511.19 of the Revised Code; 2856

(c) The total number of occupants of the vehicle does not 2857  
exceed the total number of occupant restraining devices originally 2858  
installed in the motor vehicle by its manufacturer, and each 2859  
occupant of the vehicle is wearing all of the available elements 2860  
of a properly adjusted occupant restraining device. 2861

(2) If the permit is issued to a person who is at least 2862  
sixteen years of age: 2863

(a) The permit and identification card are in the holder's 2864  
immediate possession; 2865

(b) The holder is accompanied by a licensed operator who is 2866  
at least twenty-one years of age, is actually occupying a seat 2867  
beside the driver, and does not have a prohibited concentration of 2868  
alcohol in the whole blood, blood serum or plasma, breath, or 2869  
urine as provided in division (A) of section 4511.19 of the 2870  
Revised Code; 2871

(c) The total number of occupants of the vehicle does not 2872  
exceed the total number of occupant restraining devices originally 2873  
installed in the motor vehicle by its manufacturer, and each 2874  
occupant of the vehicle is wearing all of the available elements 2875  
of a properly adjusted occupant restraining device. 2876

(B) The registrar or a deputy registrar, upon receiving from 2877  
any person an application for a temporary instruction permit and 2878  
temporary instruction permit identification card to operate a 2879  
motorcycle or motorized bicycle, may issue such a permit and 2880  
identification card entitling the applicant, while having the 2881

permit and identification card in the applicant's immediate 2882  
possession, to drive a motorcycle under the restrictions 2883  
prescribed in section 4511.53 of the Revised Code, or to drive a 2884  
motorized bicycle under restrictions determined by the registrar. 2885  
A temporary instruction permit and temporary instruction permit 2886  
identification card to operate a motorized bicycle may be issued 2887  
to a person fourteen or fifteen years old. 2888

(C) Any permit and identification card issued under this 2889  
section shall be issued in the same manner as a driver's license, 2890  
upon a form to be furnished by the registrar. A temporary 2891  
instruction permit to drive a motor vehicle other than a 2892  
commercial motor vehicle shall be valid for a period of one year. 2893

(D) Any person having in the person's possession a valid and 2894  
current driver's license or motorcycle operator's license or 2895  
endorsement issued to the person by another jurisdiction 2896  
recognized by this state is exempt from obtaining a temporary 2897  
instruction permit for a driver's license, ~~but shall submit and~~ 2898  
from submitting to the examination for a temporary instruction 2899  
permit and the regular examination ~~in~~ for obtaining a driver's 2900  
license or motorcycle operator's endorsement in this state if the 2901  
person does all of the following: 2902

(1) Submits to and passes vision screening as provided in 2903  
section 4507.12 of the Revised Code; 2904

(2) Surrenders to the registrar or deputy registrar the 2905  
person's driver's license issued by the other jurisdiction; and 2906

(3) Complies with all other applicable requirements for 2907  
issuance by this state of a driver's license, driver's license 2908  
with a motorcycle operator's endorsement, or restricted license to 2909  
operate a motorcycle. 2910

If the person does not comply with all the requirements of 2911  
this division, the person shall submit to the regular examination 2912

for obtaining a driver's license or motorcycle operator's 2913  
endorsement in this state in order to obtain such a license or 2914  
endorsement. 2915

(E) The registrar may adopt rules governing the use of 2916  
temporary instruction permits and temporary instruction permit 2917  
identification cards. 2918

(F)(1) No holder of a permit issued under division (A) of 2919  
this section shall operate a motor vehicle upon a highway or any 2920  
public or private property used by the public for purposes of 2921  
vehicular travel or parking in violation of the conditions 2922  
established under division (A) of this section. 2923

(2) Except as provided in division (F)(2) of this section, no 2924  
holder of a permit that is issued under division (A) of this 2925  
section and that is issued on or after July 1, 1998, and who has 2926  
not attained the age of eighteen years, shall operate a motor 2927  
vehicle upon a highway or any public or private property used by 2928  
the public for purposes of vehicular travel or parking between the 2929  
hours of midnight and six a.m. 2930

The holder of a permit issued under division (A) of this 2931  
section on or after July 1, 1998, who has not attained the age of 2932  
eighteen years, may operate a motor vehicle upon a highway or any 2933  
public or private property used by the public for purposes of 2934  
vehicular travel or parking between the hours of midnight and six 2935  
a.m. if, at the time of such operation, the holder is accompanied 2936  
by the holder's parent, guardian, or custodian, and the parent, 2937  
guardian, or custodian holds a current valid driver's or 2938  
commercial driver's license issued by this state, is actually 2939  
occupying a seat beside the permit holder, and does not have a 2940  
prohibited concentration of alcohol in the whole blood, blood 2941  
serum or plasma, breath, or urine as provided in division (A) of 2942  
section 4511.19 of the Revised Code. 2943

(G)(1) Notwithstanding any other provision of law to the contrary, no law enforcement officer shall cause the operator of a motor vehicle being operated on any street or highway to stop the motor vehicle for the sole purpose of determining whether each occupant of the motor vehicle is wearing all of the available elements of a properly adjusted occupant restraining device as required by division (A) of this section, or for the sole purpose of issuing a ticket, citation, or summons if the requirement in that division has been or is being violated, or for causing the arrest of or commencing a prosecution of a person for a violation of that requirement.

(2) Notwithstanding any other provision of law to the contrary, no law enforcement officer shall cause the operator of a motor vehicle being operated on any street or highway to stop the motor vehicle for the sole purpose of determining whether a violation of division (F)(2) of this section has been or is being committed or for the sole purpose of issuing a ticket, citation, or summons for such a violation or for causing the arrest of or commencing a prosecution of a person for such violation.

(H) As used in this section:

(1) "Eligible adult" means any of the following:

(a) An instructor of a driver training course approved by the department of public safety;

(b) Any of the following persons who holds a current valid driver's or commercial driver's license issued by this state:

(i) A parent, guardian, or custodian of the permit holder;

(ii) A person twenty-one years of age or older who acts in loco parentis of the permit holder.

(2) "Occupant restraining device" has the same meaning as in section 4513.263 of the Revised Code.



(I) Whoever violates division (F)(1) or (2) of this section 2974  
is guilty of a minor misdemeanor. 2975

**Sec. 4507.23.** (A) Except as provided in division (I) of this 2976  
section, each application for a temporary instruction permit and 2977  
examination shall be accompanied by a fee of five dollars. 2978

(B) Except as provided in division (I) of this section, each 2979  
application for a driver's license made by a person who previously 2980  
held such a license and whose license has expired not more than 2981  
two years prior to the date of application, and who is required 2982  
under this chapter to give an actual demonstration of the person's 2983  
ability to drive, shall be accompanied by a fee of three dollars 2984  
in addition to any other fees. 2985

(C)(1) Except as provided in divisions (E) and (I) of this 2986  
section, each application for a driver's license, or motorcycle 2987  
operator's endorsement, or renewal of a driver's license shall be 2988  
accompanied by a fee of six dollars. 2989

(2) Except as provided in division (I) of this section, each 2990  
application for a duplicate driver's license shall be accompanied 2991  
by a fee of seven dollars and fifty cents. The duplicate driver's 2992  
licenses issued under this section shall be distributed by the 2993  
deputy registrar in accordance with rules adopted by the registrar 2994  
of motor vehicles. 2995

(D) Except as provided in division (I) of this section, each 2996  
application for a motorized bicycle license or duplicate thereof 2997  
shall be accompanied by a fee of two dollars and fifty cents. 2998

(E) Except as provided in division (I) of this section, each 2999  
application for a driver's license or renewal of a driver's 3000  
license that will be issued to a person who is less than 3001  
twenty-one years of age shall be accompanied by whichever of the 3002  
following fees is applicable: 3003

(1) If the person is sixteen years of age or older, but less than seventeen years of age, a fee of seven dollars and twenty-five cents;

(2) If the person is seventeen years of age or older, but less than eighteen years of age, a fee of six dollars;

(3) If the person is eighteen years of age or older, but less than nineteen years of age, a fee of four dollars and seventy-five cents;

(4) If the person is nineteen years of age or older, but less than twenty years of age, a fee of three dollars and fifty cents;

(5) If the person is twenty years of age or older, but less than twenty-one years of age, a fee of two dollars and twenty-five cents.

(F) Neither the registrar nor any deputy registrar shall charge a fee in excess of one dollar and fifty cents for laminating a driver's license, motorized bicycle license, or temporary instruction permit identification cards as required by sections 4507.13 and 4511.521 of the Revised Code. A deputy registrar laminating a driver's license, motorized bicycle license, or temporary instruction permit identification cards shall retain the entire amount of the fee charged for lamination, less the actual cost to the registrar of the laminating materials used for that lamination, as specified in the contract executed by the bureau for the laminating materials and laminating equipment. The deputy registrar shall forward the amount of the cost of the laminating materials to the registrar for deposit as provided in this section.

(G) Except as provided in division (I) of this section, each transaction described in divisions (A), (B), (C), (D), and (E) of this section shall be accompanied by an additional fee of twelve dollars. The additional fee is for the purpose of defraying the

department of public safety's costs associated with the 3035  
administration and enforcement of the motor vehicle and traffic 3036  
laws of Ohio. 3037

(H) At the time and in the manner provided by section 4503.10 3038  
of the Revised Code, the deputy registrar shall transmit the fees 3039  
collected under divisions (A), (B), (C), (D), and (E), those 3040  
portions of the fees specified in and collected under division 3041  
(F), and the additional fee under division (G) of this section to 3042  
the registrar. The registrar shall pay two dollars and fifty cents 3043  
of each fee collected under divisions (A), (B), (C)(1) and (2), 3044  
(D), and (E)(1) to (4) of this section, and the entire fee 3045  
collected under division (E)(5) of this section, into the state 3046  
~~highway safety~~ bureau of motor vehicles fund established in 3047  
section ~~4501.06~~ 4501.25 of the Revised Code, and such fees shall 3048  
be used for the sole purpose of supporting driver licensing 3049  
activities. The registrar also shall pay five dollars of each fee 3050  
collected under division (C)(2) of this section and the entire fee 3051  
collected under division (G) of this section into the state 3052  
highway safety fund created in section 4501.06 of the Revised 3053  
Code. The remaining fees collected by the registrar under this 3054  
section shall be paid into the state bureau of motor vehicles fund 3055  
established in section 4501.25 of the Revised Code. 3056

(I) A disabled veteran who has a service-connected disability 3057  
rated at one hundred per cent by the veterans' administration may 3058  
apply to the registrar or a deputy registrar for the issuance to 3059  
that veteran, without the payment of any fee prescribed in this 3060  
section, of any of the following items: 3061

(1) A temporary instruction permit and examination; 3062

(2) A new, renewal, or duplicate driver's or commercial 3063  
driver's license; 3064

(3) A motorcycle operator's endorsement; 3065

(4) A motorized bicycle license or duplicate thereof;	3066
(5) Lamination of a driver's license, motorized bicycle license, or temporary instruction permit identification card as provided in division (F) of this section.	3067 3068 3069
An application made under division (I) of this section shall be accompanied by such documentary evidence of disability as the registrar may require by rule.	3070 3071 3072
<b>Sec. 4511.13.</b> Highway traffic signal indications for vehicles and pedestrians shall have the following meanings:	3073 3074
(A) Steady green signal indication:	3075
(1)(a) Vehicular traffic, streetcars, and trackless trolleys facing a circular green signal indication are permitted to proceed straight through or turn right or left or make a u-turn movement except as such movement is modified by a lane-use sign, turn prohibition sign, lane marking, roadway design, separate turn signal indication, or other traffic control device. Such vehicular traffic, including vehicles turning right or left or making a u-turn movement, shall yield the right-of-way to both of the following:	3076 3077 3078 3079 3080 3081 3082 3083 3084
(i) Pedestrians lawfully within an associated crosswalk;	3085
(ii) Other vehicles lawfully within the intersection.	3086
(b) In addition, vehicular traffic turning left or making a u-turn movement to the left shall yield the right-of-way to other vehicles approaching from the opposite direction so closely as to constitute an immediate hazard during the time when such turning vehicle is moving across or within the intersection.	3087 3088 3089 3090 3091
(2) Vehicular traffic, streetcars, and trackless trolleys facing a green arrow signal indication, displayed alone or in combination with another signal indication, are permitted to cautiously enter the intersection only to make the movement	3092 3093 3094 3095

indicated by such arrow, or such other movement as is permitted by 3096  
other indications displayed at the same time. Such vehicular 3097  
traffic, streetcars, and trackless trolleys, including vehicles 3098  
turning right or left or making a u-turn movement, shall yield the 3099  
right-of-way to both of the following: 3100

(a) Pedestrians lawfully within an associated crosswalk; 3101

(b) Other traffic lawfully using the intersection. 3102

(3)(a) Unless otherwise directed by a pedestrian signal 3103  
indication, as provided in section 4511.14 of the Revised Code, 3104  
pedestrians facing a circular green signal indication are 3105  
permitted to proceed across the roadway within any marked or 3106  
unmarked associated crosswalk. The pedestrian shall yield the 3107  
right-of-way to vehicles lawfully within the intersection or so 3108  
close as to create an immediate hazard at the time that the green 3109  
signal indication is first displayed. 3110

(b) Pedestrians facing a green arrow signal indication, 3111  
unless otherwise directed by a pedestrian signal indication or 3112  
other traffic control device, shall not cross the roadway. 3113

(B) Steady yellow signal indication: 3114

(1) Vehicular traffic, streetcars, and trackless trolleys 3115  
facing a steady circular yellow signal indication are thereby 3116  
warned that the related green movement or the related flashing 3117  
arrow movement is being terminated or that a steady red signal 3118  
indication will be exhibited immediately thereafter when vehicular 3119  
traffic, streetcars, and trackless trolleys shall not enter the 3120  
intersection. The provisions governing vehicular operation under 3121  
the movement being terminated shall continue to apply while the 3122  
steady circular yellow signal indication is displayed. 3123

(2) Vehicular traffic facing a steady yellow arrow signal 3124  
indication is thereby warned that the related green arrow movement 3125  
or the related flashing arrow movement is being terminated. The 3126

provisions governing vehicular operation under the movement being 3127  
terminated shall continue to apply while the steady yellow arrow 3128  
signal indication is displayed. 3129

(3) Pedestrians facing a steady circular yellow or yellow 3130  
arrow signal indication, unless otherwise directed by a pedestrian 3131  
signal indication as provided in section 4511.14 of the Revised 3132  
Code or other traffic control device, shall not start to cross the 3133  
roadway. 3134

(C) Steady red signal indication: 3135

(1)(a) Vehicular traffic, streetcars, and trackless trolleys 3136  
facing a steady circular red signal indication, unless entering 3137  
the intersection to make another movement permitted by another 3138  
signal indication, shall stop at a clearly marked stop line; but 3139  
if there is no stop line, traffic shall stop before entering the 3140  
crosswalk on the near side of the intersection; or if there is no 3141  
crosswalk, then before entering the intersection; and shall remain 3142  
stopped until a signal indication to proceed is displayed except 3143  
as provided in divisions (C)(1), (2), and (3) of this section. 3144

(b) Except when a traffic control device is in place 3145  
prohibiting a turn on red or a steady red arrow signal indication 3146  
is displayed, vehicular traffic facing a steady circular red 3147  
signal indication is permitted, after stopping, to enter the 3148  
intersection to turn right, or to turn left from a one-way street, 3149  
~~after stopping~~ into a one-way street. The right to proceed with 3150  
the turn shall be subject to the provisions that are applicable 3151  
after making a stop at a stop sign. 3152

(2)(a) Vehicular traffic, streetcars, and trackless trolleys 3153  
facing a steady red arrow signal indication shall not enter the 3154  
intersection to make the movement indicated by the arrow and, 3155  
unless entering the intersection to make another movement 3156  
permitted by another signal indication, shall stop at a clearly 3157

marked stop line; but if there is no stop line, before entering 3158  
the crosswalk on the near side of the intersection; or if there is 3159  
no crosswalk, then before entering the intersection; and shall 3160  
remain stopped until a signal indication or other traffic control 3161  
device permitting the movement indicated by such red arrow is 3162  
displayed. 3163

(b) When a traffic control device is in place permitting a 3164  
turn on a steady red arrow signal indication, vehicular traffic 3165  
facing a steady red arrow indication is permitted, after stopping, 3166  
to enter the intersection to ~~make the movement indicated by the~~ 3167  
~~arrow signal indication, after stopping~~ turn right, or to turn 3168  
left from a one-way street into a one-way street. The right to 3169  
proceed with the turn shall be limited to the direction indicated 3170  
by the arrow and shall be subject to the provisions that are 3171  
applicable after making a stop at a stop sign. 3172

(3) Unless otherwise directed by a pedestrian signal 3173  
indication as provided in section 4511.14 of the Revised Code or 3174  
other traffic control device, pedestrians facing a steady circular 3175  
red or steady red arrow signal indication shall not enter the 3176  
roadway. 3177

(4) Local authorities by ordinance, or the director of 3178  
transportation on state highways, may prohibit a right or a left 3179  
turn against a steady red signal at any intersection, which shall 3180  
be effective when signs giving notice thereof are posted at the 3181  
intersection. 3182

(D) A flashing green signal indication has no meaning and 3183  
shall not be used. 3184

(E) Flashing yellow signal indication: 3185

(1)(a) Vehicular traffic, on an approach to an intersection, 3186  
facing a flashing circular yellow signal indication, is permitted 3187  
to cautiously enter the intersection to proceed straight through 3188

or turn right or left or make a u-turn movement except as such 3189  
movement is modified by lane-use signs, turn prohibition signs, 3190  
lane markings, roadway design, separate turn signal indications, 3191  
or other traffic control devices. Such vehicular traffic, 3192  
including vehicles turning right or left or making a u-turn 3193  
movement, shall yield the right-of-way to both of the following: 3194

(i) Pedestrians lawfully within an associated crosswalk; 3195

(ii) Other vehicles lawfully within the intersection. 3196

(b) In addition, vehicular traffic turning left or making a 3197  
u-turn to the left shall yield the right-of-way to other vehicles 3198  
approaching from the opposite direction so closely as to 3199  
constitute an immediate hazard during the time when such turning 3200  
vehicle is moving across or within the intersection. 3201

(2)(a) Vehicular traffic, on an approach to an intersection, 3202  
facing a flashing yellow arrow signal indication, displayed alone 3203  
or in combination with another signal indication, is permitted to 3204  
cautiously enter the intersection only to make the movement 3205  
indicated by such arrow, or other such movement as is permitted by 3206  
other signal indications displayed at the same time. Such 3207  
vehicular traffic, including vehicles turning right or left or 3208  
making a u-turn, shall yield the right-of-way to both of the 3209  
following: 3210

(i) Pedestrians lawfully within an associated crosswalk; 3211

(ii) Other vehicles lawfully within the intersection. 3212

(b) In addition, vehicular traffic turning left or making a 3213  
u-turn to the left shall yield the right-of-way to other vehicles 3214  
approaching from the opposite direction so closely as to 3215  
constitute an immediate hazard during the time when such turning 3216  
vehicle is moving across or within the intersection. 3217

(3) Pedestrians facing any flashing yellow signal indication 3218



at an intersection, unless otherwise directed by a pedestrian 3219  
signal indication or other traffic control device, are permitted 3220  
to proceed across the roadway within any marked or unmarked 3221  
associated crosswalk. Pedestrians shall yield the right-of-way to 3222  
vehicles lawfully within the intersection at the time that the 3223  
flashing yellow signal indication is first displayed. 3224

(4) When a flashing circular yellow signal indication is 3225  
displayed as a beacon to supplement another traffic control 3226  
device, road users are notified that there is a need to pay 3227  
additional attention to the message contained thereon or that the 3228  
regulatory or warning requirements of the other traffic control 3229  
device, which might not be applicable at all times, are currently 3230  
applicable. 3231

(F) Flashing red signal indication: 3232

(1) Vehicular traffic, on an approach to an intersection, 3233  
facing a flashing circular red signal indication, shall stop at a 3234  
clearly marked stop line; but if there is no stop line, before 3235  
entering the crosswalk on the near side of the intersection; or if 3236  
there is no crosswalk, at the point nearest the intersecting 3237  
roadway where the driver has a view of approaching traffic on the 3238  
intersecting roadway before entering the intersection. The right 3239  
to proceed shall be subject to the provisions that are applicable 3240  
after making a stop at a stop sign. 3241

(2) Pedestrians facing any flashing red signal indication at 3242  
an intersection, unless otherwise directed by a pedestrian signal 3243  
indication or other traffic control device, are permitted to 3244  
proceed across the roadway within any marked or unmarked 3245  
associated crosswalk. Pedestrians shall yield the right-of-way to 3246  
vehicles lawfully within the intersection at the time that the 3247  
flashing red signal indication is first displayed. 3248

(3) When a flashing circular red signal indication is 3249

displayed as a beacon to supplement another traffic control 3250  
device, road users are notified that there is a need to pay 3251  
additional attention to the message contained thereon or that the 3252  
regulatory requirements of the other traffic control device, which 3253  
might not be applicable at all times, are currently applicable. 3254  
Use of this signal indication shall be limited to supplementing 3255  
stop, do not enter, or wrong way signs, and to applications where 3256  
compliance with the supplemented traffic control device requires a 3257  
stop at a designated point. 3258

(G) In the event an official traffic-control signal is 3259  
erected and maintained at a place other than an intersection, the 3260  
provisions of this section shall be applicable except as to those 3261  
provisions which by their nature can have no application. Any stop 3262  
required shall be made at a sign or marking on the pavement 3263  
indicating where the stop shall be made, but in the absence of any 3264  
such sign or marking the stop shall be made at the signal. 3265

(H) This section does not apply at railroad grade crossings. 3266  
Conduct of drivers of vehicles, trackless trolleys, and streetcars 3267  
approaching railroad grade crossings shall be governed by sections 3268  
4511.61 and 4511.62 of the Revised Code. 3269

**Sec. 4513.263.** (A) As used in this section and in section 3270  
4513.99 of the Revised Code: 3271

(1) "Automobile" means any commercial tractor, passenger car, 3272  
commercial car, or truck that is required to be factory-equipped 3273  
with an occupant restraining device for the operator or any 3274  
passenger by regulations adopted by the United States secretary of 3275  
transportation pursuant to the "National Traffic and Motor Vehicle 3276  
Safety Act of 1966," 80 Stat. 719, 15 U.S.C.A. 1392. 3277

(2) "Occupant restraining device" means a seat safety belt, 3278  
shoulder belt, harness, or other safety device for restraining a 3279  
person who is an operator of or passenger in an automobile and 3280

that satisfies the minimum federal vehicle safety standards 3281  
established by the United States department of transportation. 3282

(3) "Passenger" means any person in an automobile, other than 3283  
its operator, who is occupying a seating position for which an 3284  
occupant restraining device is provided. 3285

(4) "Commercial tractor," "passenger car," and "commercial 3286  
car" have the same meanings as in section 4501.01 of the Revised 3287  
Code. 3288

(5) "Vehicle" and "motor vehicle," as used in the definitions 3289  
of the terms set forth in division (A)(4) of this section, have 3290  
the same meanings as in section 4511.01 of the Revised Code. 3291

(6) "Tort action" means a civil action for damages for 3292  
injury, death, or loss to person or property. "Tort action" 3293  
includes a product liability claim, as defined in section 2307.71 3294  
of the Revised Code, and an asbestos claim, as defined in section 3295  
2307.91 of the Revised Code, but does not include a civil action 3296  
for damages for breach of contract or another agreement between 3297  
persons. 3298

(B) No person shall do any of the following: 3299

(1) Operate an automobile on any street or highway unless 3300  
that person is wearing all of the available elements of a properly 3301  
adjusted occupant restraining device, or operate a school bus that 3302  
has an occupant restraining device installed for use in its 3303  
operator's seat unless that person is wearing all of the available 3304  
elements of the device, as properly adjusted; 3305

(2) Operate an automobile on any street or highway unless 3306  
each passenger in the automobile who is subject to the requirement 3307  
set forth in division (B)(3) of this section is wearing all of the 3308  
available elements of a properly adjusted occupant restraining 3309  
device; 3310

(3) Occupy, as a passenger, a seating position on the front 3311  
seat of an automobile being operated on any street or highway 3312  
unless that person is wearing all of the available elements of a 3313  
properly adjusted occupant restraining device; 3314

(4) Operate a taxicab on any street or highway unless all 3315  
factory-equipped occupant restraining devices in the taxicab are 3316  
maintained in usable form. 3317

(C) Division (B)(3) of this section does not apply to a 3318  
person who is required by section 4511.81 of the Revised Code to 3319  
be secured in a child restraint device or booster seat. Division 3320  
(B)(1) of this section does not apply to a person who is an 3321  
employee of the United States postal service or of a newspaper 3322  
home delivery service, during any period in which the person is 3323  
engaged in the operation of an automobile to deliver mail or 3324  
newspapers to addressees. Divisions (B)(1) and (3) of this section 3325  
do not apply to a person who has an affidavit signed by a 3326  
physician licensed to practice in this state under Chapter 4731. 3327  
of the Revised Code or a chiropractor licensed to practice in this 3328  
state under Chapter 4734. of the Revised Code that states that the 3329  
person has a physical impairment that makes use of an occupant 3330  
restraining device impossible or impractical. 3331

(D) Notwithstanding any provision of law to the contrary, no 3332  
law enforcement officer shall cause an operator of an automobile 3333  
being operated on any street or highway to stop the automobile for 3334  
the sole purpose of determining whether a violation of division 3335  
(B) of this section has been or is being committed or for the sole 3336  
purpose of issuing a ticket, citation, or summons for a violation 3337  
of that nature or causing the arrest of or commencing a 3338  
prosecution of a person for a violation of that nature, and no law 3339  
enforcement officer shall view the interior or visually inspect 3340  
any automobile being operated on any street or highway for the 3341  
sole purpose of determining whether a violation of that nature has 3342

been or is being committed. 3343

(E) All fines collected for violations of division (B) of 3344  
this section, or for violations of any ordinance or resolution of 3345  
a political subdivision that is substantively comparable to that 3346  
division, shall be forwarded to the treasurer of state for deposit 3347  
into the state treasury to the credit of the trauma and emergency 3348  
medical services fund, which is hereby created. In addition, sixty 3349  
cents of each fee collected under sections 4501.34, 4503.26, 3350  
4505.14, 4506.08, 4509.05, and 4519.63 of the Revised Code as 3351  
specified in those sections, plus the portion of the driver's 3352  
license reinstatement fee described in division (F)(2)(g) of 3353  
section 4511.191 of the Revised Code, plus all fees collected 3354  
under section 4765.11 of the Revised Code, plus all fines imposed 3355  
under section 4765.55 of the Revised Code, plus the fees and other 3356  
moneys specified in section 4766.05 of the Revised Code, and plus 3357  
five per cent of fines and moneys arising from bail forfeitures as 3358  
directed by section 5503.04 of the Revised Code, also shall be 3359  
deposited into the trauma and emergency medical services fund. All 3360  
money deposited into the trauma and emergency medical services 3361  
fund shall be used by the department of public safety for the 3362  
administration and operation of the division of emergency medical 3363  
services and the state board of emergency medical, fire, and 3364  
transportation services, and by the state board of emergency 3365  
medical, fire, and transportation services to make grants, in 3366  
accordance with section 4765.07 of the Revised Code and rules the 3367  
board adopts under section 4765.11 of the Revised Code. The 3368  
director of budget and management may transfer excess money from 3369  
the trauma and emergency medical services fund to the state 3370  
highway safety fund if the director of public safety determines 3371  
that the amount of money in the trauma and emergency medical 3372  
services fund exceeds the amount required to cover such costs 3373  
incurred by the emergency medical services agency and the grants 3374  
made by the state board of emergency medical, fire, and 3375

transportation services and requests the director of budget and 3376  
management to make the transfer. 3377

(F)(1) Subject to division (F)(2) of this section, the 3378  
failure of a person to wear all of the available elements of a 3379  
properly adjusted occupant restraining device in violation of 3380  
division (B)(1) or (3) of this section or the failure of a person 3381  
to ensure that each minor who is a passenger of an automobile 3382  
being operated by that person is wearing all of the available 3383  
elements of a properly adjusted occupant restraining device in 3384  
violation of division (B)(2) of this section shall not be 3385  
considered or used by the trier of fact in a tort action as 3386  
evidence of negligence or contributory negligence. But, the trier 3387  
of fact may determine based on evidence admitted consistent with 3388  
the Ohio Rules of Evidence that the failure contributed to the 3389  
harm alleged in the tort action and may diminish a recovery of 3390  
compensatory damages that represents noneconomic loss, as defined 3391  
in section 2307.011 of the Revised Code, in a tort action that 3392  
could have been recovered but for the plaintiff's failure to wear 3393  
all of the available elements of a properly adjusted occupant 3394  
restraining device. Evidence of that failure shall not be used as 3395  
a basis for a criminal prosecution of the person other than a 3396  
prosecution for a violation of this section; and shall not be 3397  
admissible as evidence in a criminal action involving the person 3398  
other than a prosecution for a violation of this section. 3399

(2) If, at the time of an accident involving a passenger car 3400  
equipped with occupant restraining devices, any occupant of the 3401  
passenger car who sustained injury or death was not wearing an 3402  
available occupant restraining device, was not wearing all of the 3403  
available elements of such a device, or was not wearing such a 3404  
device as properly adjusted, then, consistent with the Rules of 3405  
Evidence, the fact that the occupant was not wearing the available 3406  
occupant restraining device, was not wearing all of the available 3407

elements of such a device, or was not wearing such a device as 3408  
properly adjusted is admissible in evidence in relation to any 3409  
claim for relief in a tort action to the extent that the claim for 3410  
relief satisfies all of the following: 3411

(a) It seeks to recover damages for injury or death to the 3412  
occupant. 3413

(b) The defendant in question is the manufacturer, designer, 3414  
distributor, or seller of the passenger car. 3415

(c) The claim for relief against the defendant in question is 3416  
that the injury or death sustained by the occupant was enhanced or 3417  
aggravated by some design defect in the passenger car or that the 3418  
passenger car was not crashworthy. 3419

(G)(1) Whoever violates division (B)(1) of this section shall 3420  
be fined thirty dollars. 3421

(2) Whoever violates division (B)(3) of this section shall be 3422  
fined twenty dollars. 3423

(3) Except as otherwise provided in this division, whoever 3424  
violates division (B)(4) of this section is guilty of a minor 3425  
misdemeanor. If the offender previously has been convicted of or 3426  
pleaded guilty to a violation of division (B)(4) of this section, 3427  
whoever violates division (B)(4) of this section is guilty of a 3428  
misdemeanor of the third degree. 3429

**Sec. 4513.34.** (A) The (1) The director of transportation with 3430  
respect to all highways that are a part of the state highway 3431  
system and local authorities with respect to highways under their 3432  
jurisdiction, upon application in writing, shall issue a special 3433  
regional heavy hauling permit authorizing the applicant to operate 3434  
or move a vehicle or combination of vehicles as follows: 3435

(a) At a size or weight of vehicle or load exceeding the 3436  
maximum specified in sections 5577.01 to 5577.09 of the Revised 3437

Code, or otherwise not in conformity with sections 4513.01 to 3438  
4513.37 of the Revised Code; 3439

(b) Upon any highway under the jurisdiction of the authority 3440  
granting the permit except those highways with a condition 3441  
insufficient to bear the weight of the vehicle or combination of 3442  
vehicles as stated in the application; 3443

(c) For regional trips at distances of one hundred fifty 3444  
miles or less from a facility stated on the application as the 3445  
applicant's point of origin. 3446

Issuance of a special regional heavy hauling permit is 3447  
subject to the payment of a fee established by the director or 3448  
local authority in accordance with this section. 3449

(2) In circumstances where a person is not eligible to 3450  
receive a permit under division (A)(1) of this section, the 3451  
director of transportation with respect to all highways that are a 3452  
part of the state highway system and local authorities with 3453  
respect to highways under their jurisdiction, upon application in 3454  
writing and for good cause shown, may issue a special permit in 3455  
writing authorizing the applicant to operate or move a vehicle or 3456  
combination of vehicles of a size or weight of vehicle or load 3457  
exceeding the maximum specified in sections 5577.01 to 5577.09 of 3458  
the Revised Code, or otherwise not in conformity with sections 3459  
4513.01 to 4513.37 of the Revised Code, upon any highway under the 3460  
jurisdiction of the authority granting the permit. 3461

(3) For purposes of this section, the director may designate 3462  
certain state highways or portions of state highways as special 3463  
economic development highways. If an application submitted to the 3464  
director under this section involves travel of a nonconforming 3465  
vehicle or combination of vehicles upon a special economic 3466  
development highway, the director, in determining whether good 3467  
cause has been shown that issuance of a permit is justified, shall 3468



consider the effect the travel of the vehicle or combination of 3469  
vehicles will have on the economic development in the area in 3470  
which the designated highway or portion of highway is located. 3471

(B) Notwithstanding sections 715.22 and 723.01 of the Revised 3472  
Code, the holder of a ~~special~~ permit issued by the director under 3473  
this section may move the vehicle or combination of vehicles 3474  
described in the ~~special~~ permit on any highway that is a part of 3475  
the state highway system when the movement is partly within and 3476  
partly without the corporate limits of a municipal corporation. No 3477  
local authority shall require any other permit or license or 3478  
charge any license fee or other charge against the holder of a 3479  
permit for the movement of a vehicle or combination of vehicles on 3480  
any highway that is a part of the state highway system. The 3481  
director shall not require the holder of a permit issued by a 3482  
local authority to obtain a special permit for the movement of 3483  
vehicles or combination of vehicles on highways within the 3484  
jurisdiction of the local authority. Permits may be issued for any 3485  
period of time not to exceed one year, as the director in the 3486  
director's discretion or a local authority in its discretion 3487  
determines advisable, or for the duration of any public 3488  
construction project. 3489

(C)(1) The application for a permit issued under this section 3490  
shall be in the form that the director or local authority 3491  
prescribes. The director or local authority may prescribe a permit 3492  
fee to be imposed and collected when any permit described in this 3493  
section is issued. The permit fee may be in an amount sufficient 3494  
to reimburse the director or local authority for the 3495  
administrative costs incurred in issuing the permit, and also to 3496  
cover the cost of the normal and expected damage caused to the 3497  
roadway or a street or highway structure as the result of the 3498  
operation of the nonconforming vehicle or combination of vehicles. 3499  
The director, in accordance with Chapter 119. of the Revised Code, 3500

shall establish a schedule of fees for permits issued by the 3501  
director under this section. 3502

(2) For the purposes of this section and of rules adopted by 3503  
the director under this section, milk transported in bulk by 3504  
vehicle is deemed a nondivisible load. 3505

(3)(a) Subject to division (C)(3)(b) of this section, a 3506  
person who otherwise would be required to receive a permit under 3507  
this section may move or operate a vehicle or combination of 3508  
vehicles without that permit for a distance of two miles or less 3509  
from the Ohio turnpike, provided the vehicle or combination of 3510  
vehicles was operated without a special permit on the Ohio 3511  
turnpike in accordance with rules adopted under section 5537.16 of 3512  
the Revised Code. 3513

(b) The director or a local authority may prohibit the 3514  
operation of a vehicle or combination of vehicles on any highway 3515  
within two miles or less of the Ohio turnpike if the highway 3516  
condition is insufficient to bear the weight of the vehicle or 3517  
combination of vehicles. 3518

(c) As used in this division, "Ohio turnpike" has the same 3519  
meaning as in section 5537.26 of the Revised Code. 3520

(D) The director or a local authority shall issue a special 3521  
regional heavy hauling permit under division (A)(1) of this 3522  
section upon application and payment of the applicable fee. 3523  
However, the director or local authority may issue or withhold a 3524  
special permit specified in division (A)(2) of this section. If a 3525  
permit is to be issued, the director or local authority may limit 3526  
or prescribe conditions of operation for the vehicle and may 3527  
require the posting of a bond or other security conditioned upon 3528  
the sufficiency of the permit fee to compensate for damage caused 3529  
to the roadway or a street or highway structure. In addition, a 3530  
local authority, as a condition of issuance of an overweight 3531

permit, may require the applicant to develop and enter into a 3532  
mutual agreement with the local authority to compensate for or to 3533  
repair excess damage caused to the roadway by travel under the 3534  
permit. 3535

For a permit that will allow travel of a nonconforming 3536  
vehicle or combination of vehicles on a special economic 3537  
development highway, the director, as a condition of issuance, may 3538  
require the applicant to agree to make periodic payments to the 3539  
department to compensate for damage caused to the roadway by 3540  
travel under the permit. 3541

(E) Every permit issued under this section shall be carried 3542  
in the vehicle or combination of vehicles to which it refers and 3543  
shall be open to inspection by any police officer or authorized 3544  
agent of any authority granting the permit. No person shall 3545  
violate any of the terms of a permit. 3546

(F) The director may debar an applicant from applying for a 3547  
~~special~~ permit under this section upon a finding based on a 3548  
reasonable belief that the applicant has done any of the 3549  
following: 3550

(1) Abused the process by repeatedly submitting false 3551  
information or false travel plans or by using another company or 3552  
individual's name, insurance, or escrow account without proper 3553  
authorization; 3554

(2) Failed to comply with or substantially perform under a 3555  
previously issued ~~special~~ permit according to its terms, 3556  
conditions, and specifications within specified time limits; 3557

(3) Failed to cooperate in the application process for the 3558  
~~special~~ permit or in any other procedures that are related to the 3559  
issuance of the ~~special~~ permit by refusing to provide information 3560  
or documents required in a permit or by failing to respond to and 3561  
correct matters related to the ~~special~~ permit; 3562

(4) Accumulated repeated justified complaints regarding performance under a <del>special</del> permit that was previously issued to the applicant or previously failed to obtain a <del>special</del> permit when such a permit was required;	3563 3564 3565 3566
(5) Attempted to influence a public employee to breach ethical conduct standards;	3567 3568
(6) Been convicted of a criminal offense related to the application for, or performance under, a <del>special</del> permit, including, but not limited to, bribery, falsification, fraud or destruction of records, receiving stolen property, and any other offense that directly reflects on the applicant's integrity or commercial driver's license;	3569 3570 3571 3572 3573 3574
(7) Accumulated repeated convictions under a state or federal safety law governing commercial motor vehicles or a rule or regulation adopted under such a law;	3575 3576 3577
(8) Accumulated repeated convictions under a law, rule, or regulation governing the movement of traffic over the public streets and highways;	3578 3579 3580
(9) Failed to pay any fees associated with any permitted operation or move;	3581 3582
(10) Deliberately or willfully submitted false or misleading information in connection with the application for, or performance under, a <del>special</del> permit issued under this section.	3583 3584 3585
If the applicant is a partnership, association, or corporation, the director also may debar from consideration for <del>special</del> permits any partner of the partnership, or the officers, directors, or employees of the association or corporation being debarred.	3586 3587 3588 3589 3590
The director may adopt rules in accordance with Chapter 119. of the Revised Code governing the debarment of an applicant.	3591 3592

(G) When the director reasonably believes that grounds for debarment exist, the director shall send the person that is subject to debarment a notice of the proposed debarment. A notice of proposed debarment shall indicate the grounds for the debarment of the person and the procedure for requesting a hearing. The notice and hearing shall be in accordance with Chapter 119. of the Revised Code. If the person does not respond with a request for a hearing in the manner specified in that chapter, the director shall issue the debarment decision without a hearing and shall notify the person of the decision by certified mail, return receipt requested. The debarment period may be of any length determined by the director, and the director may modify or rescind the debarment at any time. During the period of debarment, the director shall not issue, or consider issuing, a ~~special~~ permit under this section to any partnership, association, or corporation that is affiliated with a debarred person. After the debarment period expires, the person, and any partnership, association, or corporation affiliated with the person, may reapply for a ~~special~~ permit.

(H)(1) No person shall violate the terms of a permit issued under this section that relate to gross load limits.

(2) No person shall violate the terms of a permit issued under this section that relate to axle load by more than two thousand pounds per axle or group of axles.

(3) No person shall violate the terms of a permit issued under this section that relate to an approved route except upon order of a law enforcement officer.

(I) Whoever violates division (H) of this section shall be punished as provided in section 4513.99 of the Revised Code.

(J) A permit issued under this section for the operation of a vehicle or combination of vehicles is valid for the purposes of

the vehicle operation in accordance with the terms of the permit 3624  
notwithstanding any other violation of the motor vehicle and 3625  
traffic laws of this state by the operator of the vehicle or 3626  
combination of vehicles. 3627

**Sec. 4513.53.** (A) The superintendent of the state highway 3628  
patrol, with approval of the director of public safety, may 3629  
appoint and maintain necessary staff to carry out the inspection 3630  
of buses. 3631

(B) The superintendent of the state highway patrol shall 3632  
adopt a distinctive annual safety inspection decal bearing the 3633  
date of inspection. The state highway patrol may remove any decal 3634  
from a bus that fails any inspection. 3635

(C) ~~Fees~~ Bus inspection fees collected by the state highway 3636  
patrol under section 4513.52 of the Revised Code shall be paid 3637  
into the state treasury to the credit of the ~~general revenue fund.~~ 3638  
~~Annually by the first day of June, the director of public safety~~ 3639  
~~shall determine the amount of fees collected under section 4513.52~~ 3640  
~~of the Revised Code and shall certify the amount to the director~~ 3641  
~~of budget and management for reimbursement. The director of budget~~ 3642  
~~and management then may transfer cash up to the amount certified~~ 3643  
~~from the general revenue fund to the state highway safety fund~~ 3644  
created in section 4501.06 of the Revised Code. 3645

**Sec. 4513.66.** (A) If a motor vehicle accident occurs on any 3646  
highway, public street, or other property open to the public for 3647  
purposes of vehicular travel and if any motor vehicle, cargo, or 3648  
personal property that has been damaged or spilled as a result of 3649  
the motor vehicle accident is blocking the highway, street, or 3650  
other property or is otherwise endangering public safety, the 3651  
sheriff of the county, or the chief of police of the municipal 3652  
corporation, township, or township or joint police district, in 3653

which the accident occurred, a state highway patrol trooper, ~~or~~ 3654  
the chief of the fire department having jurisdiction where the 3655  
accident occurred ~~may~~, or a duly authorized subordinate acting on 3656  
behalf of an official specified above, without consent of the 3657  
owner but with the approval of the law enforcement agency 3658  
conducting any investigation of the accident, may remove the motor 3659  
vehicle if the motor vehicle is unoccupied, cargo, or personal 3660  
property from the portion of the highway, public street, or 3661  
property ordinarily used for vehicular travel on the highway, 3662  
public street, or other property open to the public for purposes 3663  
of vehicular travel. 3664

(B)(1) Except as provided in division (B)(2) or (3) of this 3665  
section, no employee of the department of transportation, sheriff, 3666  
deputy sheriff, chief of police or police officer of a municipal 3667  
corporation, township, or township or joint police district, state 3668  
highway patrol trooper, chief of a fire department, ~~or~~ fire 3669  
fighter, or a duly authorized subordinate acting on behalf of such 3670  
an official who authorizes or participates in the removal of any 3671  
unoccupied motor vehicle, cargo, or personal property as 3672  
authorized by division (A) of this section is liable in civil 3673  
damages for any injury, death, or loss to person or property that 3674  
results from the removal of that unoccupied motor vehicle, cargo, 3675  
or personal property. Except as provided in division (B)(2) or (3) 3676  
of this section, if the department of transportation or a sheriff, 3677  
chief of police of a municipal corporation, township, or township 3678  
or joint police district, head of the state highway patrol, ~~or~~ 3679  
chief of a fire department, or a duly authorized subordinate 3680  
acting on behalf of such an official authorizes, employs, or 3681  
arranges to have a private tow truck operator or towing company 3682  
remove any unoccupied motor vehicle, cargo, or personal property 3683  
as authorized by division (A) of this section, that private tow 3684  
truck operator or towing company is not liable in civil damages 3685

for any injury, death, or loss to person or property that results 3686  
from the removal of that unoccupied motor vehicle, cargo, or 3687  
personal property, ~~and. Further,~~ the department of transportation, 3688  
sheriff, chief of police, head of the state highway patrol, ~~or~~ 3689  
fire department chief, or a duly authorized subordinate acting on 3690  
behalf of such an official is not liable in civil damages for any 3691  
injury, death, or loss to person or property that results from the 3692  
private tow truck operator or towing company's removal of that 3693  
unoccupied motor vehicle, cargo, or personal property. 3694

(2) Division (B)(1) of this section does not apply to any 3695  
person or entity involved in the removal of an unoccupied motor 3696  
vehicle, cargo, or personal property pursuant to division (A) of 3697  
this section if that removal causes or contributes to the release 3698  
of a hazardous material or to structural damage to the roadway. 3699

(3) Division (B)(1) of this section does not apply to a 3700  
private tow truck operator or towing company that was not 3701  
authorized, employed, or arranged by the department of 3702  
transportation, a sheriff, a chief of police of a municipal 3703  
corporation, township, or township or joint police district, the 3704  
head of the state highway patrol, ~~or~~ a chief of a fire department, 3705  
or a duly authorized subordinate acting on behalf of such an 3706  
official or to a private tow truck operator or towing company that 3707  
was authorized, employed, or arranged by the department of 3708  
transportation, a sheriff, a chief of police of a municipal 3709  
corporation, township, or township or joint police district, the 3710  
head of the state highway patrol, or a chief of a fire department, 3711  
or a duly authorized subordinate acting on behalf of such an 3712  
official to perform the removal of the unoccupied motor vehicle, 3713  
cargo, or personal property and the private tow truck operator or 3714  
towing company performed the removal in a reckless or willful 3715  
manner. 3716

(C) As used in this section, "hazardous material" has the 3717



same meaning as in section 2305.232 of the Revised Code. 3718

**Sec. 4517.021.** (A) Sections 4517.01, 4517.02, and 4517.03 to 3719  
4517.45 of the Revised Code do not apply to a person auctioning 3720  
classic motor vehicles, provided all of the following apply: 3721

(1) The person is responsible for not more than ~~two~~ four 3722  
auctions of classic motor vehicles per year, with no auction 3723  
lasting more than two days; 3724

(2) The person requests and receives permission for the 3725  
auction from the registrar of motor vehicles by filing an 3726  
application for each proposed auction of classic motor vehicles, 3727  
at least thirty days before the auction, in a form prescribed by 3728  
the registrar, signed and sworn to by the person, that contains 3729  
all of the following: 3730

(a) The person's name and business address; 3731

(b) The location of the auction; 3732

(c) Evidence, sufficient to satisfy the registrar, that the 3733  
person does not exclusively sell motor vehicles; 3734

(d) Any necessary, reasonable, and relevant information that 3735  
the registrar may require to verify compliance with this section. 3736

(3) The person will be auctioning the classic motor vehicle 3737  
to the general public for the legal owner of the vehicle, which 3738  
ownership must be evidenced at the time of the auction by a valid 3739  
certificate of title issued pursuant to Chapter 4505. of the 3740  
Revised Code; 3741

(4) The person keeps a record of the following information 3742  
for each classic motor vehicle offered for sale at auction, in a 3743  
manner prescribed by the registrar: 3744

(a) The certificate of title number, county, and state of 3745  
registration; 3746

(b) The year, make, model, and vehicle identification number;	3747
(c) The name and address of the person offering the vehicle for sale;	3748 3749
(d) The name and address of any vehicle purchaser;	3750
(e) The date the vehicle is offered for sale;	3751
(f) Any purchase price;	3752
(g) The odometer reading at the time of the auction and an odometer statement from the person offering the vehicle for sale at auction that complies with 49 U.S.C. 32705.	3753 3754 3755
(5) The person allows reasonable inspection by the registrar of the person's records relating to each classic motor vehicle auction.	3756 3757 3758
(B) Any person that auctions classic motor vehicles under this section shall use the auction services of an auction firm to conduct the auction.	3759 3760 3761
(C) The registrar may refuse permission to hold an auction if the registrar finds that the person has not complied with division (A) of this section or has made a false statement of a material fact in the application filed under division (A)(2) of this section.	3762 3763 3764 3765 3766
(D) The registrar shall not authorize a person licensed under section 4707.072 of the Revised Code to offer auction services or act as an auctioneer in regard to an auction of classic motor vehicles pursuant to this section.	3767 3768 3769 3770
(E) As used in this section:	3771
(1) "Auction firm" and "auction services" have the same meanings as in section 4707.01 of the Revised Code.	3772 3773
(2) "Classic motor vehicle" means a motor vehicle that is over twenty-six years old.	3774 3775

**Sec. 4561.21.** (A) The director of transportation shall 3776  
deposit all aircraft transfer fees in the state treasury to the 3777  
credit of the general fund. 3778

(B) The director shall deposit all aircraft license taxes and 3779  
fines in the state treasury to the credit of the airport 3780  
assistance fund, which is hereby created. Money in the fund shall 3781  
be used for maintenance and capital improvements to publicly owned 3782  
airports, and the operating costs associated with the office of 3783  
aviation. For maintenance and capital improvements to publicly 3784  
owned airports, the director shall distribute the money to 3785  
eligible recipients in accordance with such procedures, 3786  
guidelines, and criteria as the director shall establish. No more 3787  
than ten per cent of all funds deposited annually into the fund 3788  
shall be spent annually to pay operating costs associated with the 3789  
office of aviation. 3790

**Sec. 4743.05.** Except as otherwise provided in sections 3791  
4701.20, 4723.062, 4723.082, 4729.65, 4781.121, and 4781.28 of the 3792  
Revised Code, all money collected under Chapters 3773., 4701., 3793  
4703., 4709., 4713., 4715., 4717., 4723., 4725., 4729., 4732., 3794  
4733., 4734., 4736., 4741., 4753., 4755., 4757., 4758., 4759., 3795  
4761., ~~4766.~~, 4771., 4775., 4779., and 4781. of the Revised Code 3796  
shall be paid into the state treasury to the credit of the 3797  
occupational licensing and regulatory fund, which is hereby 3798  
created for use in administering such chapters. 3799

At the end of each quarter, the director of budget and 3800  
management shall transfer from the occupational licensing and 3801  
regulatory fund to the nurse education assistance fund created in 3802  
section 3333.28 of the Revised Code the amount certified to the 3803  
director under division (B) of section 4723.08 of the Revised 3804  
Code. 3805

At the end of each quarter, the director shall transfer from 3806  
the occupational licensing and regulatory fund to the certified 3807  
public accountant education assistance fund created in section 3808  
4701.26 of the Revised Code the amount certified to the director 3809  
under division (H)(2) of section 4701.10 of the Revised Code. 3810

**Sec. 4765.02.** (A)(1) There is hereby created the state board 3811  
of emergency medical, fire, and transportation services within the 3812  
division of emergency medical services of the department of public 3813  
safety. The board shall consist of the members specified in this 3814  
section who are residents of this state. The governor, with the 3815  
advice and consent of the senate, shall appoint all members of the 3816  
board, except the employee of the department of public safety 3817  
designated by the director of public safety under this section to 3818  
be a member of the board. In making the appointments, the governor 3819  
shall appoint only members with background or experience in 3820  
emergency medical services or trauma care and shall attempt to 3821  
include members representing urban and rural areas, various 3822  
geographical regions of the state, and various schools of 3823  
training. 3824

(2) One member of the board shall be a physician certified by 3825  
the American board of emergency medicine or the American 3826  
osteopathic board of emergency medicine who is active in the 3827  
practice of emergency medicine and is actively involved with an 3828  
emergency medical service organization. The governor shall appoint 3829  
this member from among three persons nominated by the Ohio chapter 3830  
of the American college of emergency physicians and three persons 3831  
nominated by the Ohio osteopathic association. One member shall be 3832  
a physician certified by the American board of surgery or the 3833  
American osteopathic board of surgery who is active in the 3834  
practice of trauma surgery and is actively involved with emergency 3835  
medical services. The governor shall appoint this member from 3836  
among three persons nominated by the Ohio chapter of the American 3837

college of surgeons and three persons nominated by the Ohio 3838  
osteopathic association. One member shall be a physician certified 3839  
by the American academy of pediatrics or American osteopathic 3840  
board of pediatrics who is active in the practice of pediatric 3841  
emergency medicine and actively involved with an emergency medical 3842  
service organization. The governor shall appoint this member from 3843  
among three persons nominated by the Ohio chapter of the American 3844  
academy of pediatrics and three persons nominated by the Ohio 3845  
osteopathic association. ~~One member shall be the administrator of~~ 3846  
~~an adult or pediatric trauma center. The governor shall appoint~~ 3847  
~~this member from among three persons nominated by the OHA: the~~ 3848  
~~association for hospitals and health systems, three persons~~ 3849  
~~nominated by the Ohio osteopathic association, three persons~~ 3850  
~~nominated by the association of Ohio children's hospitals, and~~ 3851  
~~three persons nominated by the health forum of Ohio.~~ One member 3852  
shall be the administrator of a hospital ~~that is not a trauma~~ 3853  
~~center~~ located in this state. The governor shall appoint this 3854  
member from among three persons nominated by OHA: the association 3855  
for hospitals and health systems, three persons nominated by the 3856  
Ohio osteopathic association, and three persons nominated by the 3857  
association of Ohio children's hospitals, ~~and three persons~~ 3858  
~~nominated by the health forum of Ohio.~~ One member shall be a 3859  
~~registered nurse~~ an adult or pediatric trauma program manager or 3860  
trauma program director who is involved in the ~~active practice of~~ 3861  
~~emergency nursing~~ daily management of a verified trauma center. 3862  
The governor shall appoint this member from among three persons 3863  
nominated by the Ohio nurses association, three persons nominated 3864  
by the Ohio society of trauma nurse leaders, and three persons 3865  
nominated by the Ohio state council of the emergency nurses 3866  
association. One member shall be the chief of a fire department 3867  
that is also an emergency medical service organization in which 3868  
more than fifty per cent of the persons who provide emergency 3869  
medical services are full-time paid employees. The governor shall 3870

appoint this member from among three persons nominated by the Ohio 3871  
fire chiefs' association. One member shall be the chief of a fire 3872  
department that is also an emergency medical service organization 3873  
in which more than fifty per cent of the persons who provide 3874  
emergency medical services are volunteers. The governor shall 3875  
appoint this member from among three persons nominated by the Ohio 3876  
fire chiefs' association. One member shall be a person who is 3877  
certified to teach under section 4765.23 of the Revised Code ~~or,~~ 3878  
~~if the board has not yet certified persons to teach under that~~ 3879  
~~section, a person who is qualified to be certified to teach under~~ 3880  
~~that section and holds a valid certificate to practice as an EMT,~~ 3881  
AEMT, or paramedic. The governor shall appoint this member from 3882  
among three persons nominated by the Ohio emergency medical 3883  
technician instructors association and the Ohio 3884  
instructor/coordinators' society. One member shall be an 3885  
~~EMT basic, one shall be an EMT I, and one EMT, AEMT, or paramedic,~~ 3886  
and one member shall be a paramedic. The governor shall appoint 3887  
these members from among three ~~EMTs basic, three EMTs I, EMTs or~~ 3888  
AEMTs and three paramedics nominated by the Ohio association of 3889  
professional fire fighters ~~and three EMTs basic, three EMTs I, and~~ 3890  
~~three paramedics nominated by the northern Ohio fire fighters.~~ 3891  
One member shall be an ~~EMT basic, one shall be an EMT I, and one EMT,~~ 3892  
AEMT, or paramedic, and one member shall be a paramedic ~~whom the,~~ 3893  
The governor shall appoint these members from among three 3894  
~~EMTs basic, three EMTs I, EMTs or AEMTs~~ and three paramedics 3895  
nominated by the Ohio state firefighter's association. One member 3896  
shall be a person whom the governor shall appoint from among an 3897  
~~EMT basic, an EMT I, and EMT, AEMT, or a paramedic~~ nominated by 3898  
the Ohio association of emergency medical services or the Ohio 3899  
ambulance and medical transportation association. One member shall 3900  
be an EMT, AEMT, or a paramedic, whom the governor shall appoint 3901  
from among three persons nominated by the Ohio ambulance and 3902  
medical transportation association. One member shall be a 3903

~~paramedic, whom the governor shall appoint from among three 3904  
persons nominated by the Ohio ambulance and medical transportation 3905  
association. The governor shall appoint one member who is an 3906  
EMT basic, EMT I, or paramedic affiliated with an emergency 3907  
medical services organization. One member shall be a member of the 3908  
Ohio ambulance association whom the governor shall appoint from 3909  
among three persons nominated by the Ohio ambulance association. 3910  
One member shall be a physician certified by the American board of 3911  
surgery, American board of osteopathic surgery, American 3912  
osteopathic board of emergency medicine, or American board of 3913  
emergency medicine who is the chief medical officer of an air 3914  
medical agency and is currently active in providing emergency 3915  
medical services. The governor shall appoint this member from 3916  
among three persons nominated by the Ohio association of air 3917  
medical services. One member shall be the owner or operator of a 3918  
private emergency medical service organization whom the governor 3919  
shall appoint from among three persons nominated by the Ohio 3920  
ambulance and medical transportation association. One member shall 3921  
be a provider of mobile intensive care unit transportation in this 3922  
state whom the governor shall appoint from among three persons 3923  
nominated by the Ohio association of critical care transport. One 3924  
member shall be a provider of air-medical transportation in this 3925  
state whom the governor shall appoint from among three persons 3926  
nominated by the Ohio association of critical care transport. One 3927  
member shall be the owner or operator of a nonemergency medical 3928  
service organization in this state that provides ambulette 3929  
services whom the governor shall appoint from among three persons 3930  
nominated by the Ohio ambulance and medical transportation 3931  
association. 3932~~

The governor may refuse to appoint any of the persons 3933  
nominated by one or more organizations under division (A)(2) of 3934  
this section, except the employee of the department of public 3935  
safety designated by the director of public safety under this 3936

section to be a member of the board. In that event, the 3937  
organization or organizations shall continue to nominate the 3938  
required number of persons until the governor appoints to the 3939  
board one or more of the persons nominated by the organization or 3940  
organizations. 3941

The director of public safety shall designate an employee of 3942  
the department of public safety to serve as a member of the board 3943  
at the director's pleasure. This member shall serve as a liaison 3944  
between the department and the division of emergency medical 3945  
services in cooperation with the executive director of the board. 3946

~~Initial appointments to the board by the governor and the 3947  
director of public safety shall be made within ninety days after 3948  
November 12, 1992. Of the initial appointments by the governor, 3949  
five shall be for terms ending one year after November 12, 1992, 3950  
six shall be for terms ending two years after November 12, 1992, 3951  
and six shall be for terms ending three years after November 12, 3952  
1992. Within ninety days after the effective date of this 3953  
amendment, the governor shall appoint the member of the board who 3954  
is the chief medical officer of an air medical agency for an 3955  
initial term ending November 12, 2000. Thereafter, terms 3956~~

(B) Terms of office of all members appointed by the governor 3957  
shall be for three years, each term ending on the same day of the 3958  
same month as did the term it succeeds. Each member shall hold 3959  
office from the date of appointment until the end of the term for 3960  
which the member was appointed. A member shall continue in office 3961  
subsequent to the expiration date of the member's term until the 3962  
member's successor takes office, or until a period of sixty days 3963  
has elapsed, whichever occurs first. 3964

Each vacancy shall be filled in the same manner as the 3965  
original appointment. A member appointed to fill a vacancy 3966  
occurring prior to the expiration of the term for which the 3967  
member's predecessor was appointed shall hold office for the 3968



remainder of the unexpired term. 3969

The term of a member shall expire if the member ceases to 3970  
meet any of the requirements to be appointed as that member. The 3971  
governor may remove any member from office for neglect of duty, 3972  
malfeasance, misfeasance, or nonfeasance, after an adjudication 3973  
hearing held in accordance with Chapter 119. of the Revised Code. 3974

(C) The members of the board shall serve without compensation 3975  
but shall be reimbursed for their actual and necessary expenses 3976  
incurred in carrying out their duties as board members. 3977

(D) The board shall organize by annually selecting a chair 3978  
and vice-chair from among its members. The board may adopt bylaws 3979  
to regulate its affairs. A majority of all members of the board 3980  
shall constitute a quorum. No action shall be taken without the 3981  
concurrence of a majority of all members of the board. The board 3982  
shall meet at least four times annually and at the call of the 3983  
chair. The chair shall call a meeting on the request of the 3984  
executive director or the medical director of the board or on the 3985  
written request of five members. The board shall maintain written 3986  
or electronic records of its meetings. 3987

(E) Upon twenty-four hours' notice from a member of the 3988  
board, the member's employer shall release the member from the 3989  
member's employment duties to attend meetings of the full board. 3990  
Nothing in this ~~paragraph~~ division requires the employer of a 3991  
member of the board to compensate the member for time the member 3992  
is released from employment duties under this paragraph, but any 3993  
civil immunity, workers' compensation, disability, or similar 3994  
coverage that applies to a member of the board as a result of the 3995  
member's employment shall continue to apply while the member is 3996  
released from employment duties under this paragraph. 3997

**Sec. 4765.03.** (A) The director of public safety shall appoint 3998  
a full-time executive director for the state board of emergency 3999

medical, fire, and transportation services. The executive director 4000  
shall be knowledgeable in emergency medical services and trauma 4001  
care and shall serve at the pleasure of the director of public 4002  
safety. The director of public safety shall appoint the executive 4003  
director from among three persons nominated by the board. The 4004  
director of public safety may refuse, for cause, to appoint any of 4005  
the board's nominees. If the director fails to appoint any of the 4006  
board's nominees, the board shall continue to nominate groups of 4007  
three persons until the director does appoint one of the board's 4008  
nominees. The executive director shall serve as the chief 4009  
executive officer of the board and as the executive director of 4010  
the division of emergency medical services. The executive director 4011  
shall attend each meeting of the board, except the board may 4012  
exclude the executive director from discussions concerning the 4013  
employment or performance of the executive director or medical 4014  
director of the board. The executive director shall give a surety 4015  
bond to the state in such sum as the board determines, conditioned 4016  
on the faithful performance of the duties of the executive 4017  
director's office. The executive director shall receive a salary 4018  
from the board and shall be reimbursed for actual and necessary 4019  
expenses incurred in carrying out duties as executive director. 4020

4021  
The executive director shall submit a report to the director 4022  
of public safety at least every three months regarding the status 4023  
of emergency medical services in this state. The executive 4024  
director shall meet with the director of public safety at the 4025  
director's request. 4026

(B) The board shall appoint a medical director, who shall 4027  
serve at the pleasure of the board. The medical director shall be 4028  
a physician certified by the American board of emergency medicine 4029  
or the American osteopathic board of emergency medicine who is 4030  
active in the practice of emergency medicine and has been actively 4031

involved with an emergency medical service organization for at 4032  
least five years prior to being appointed. The board shall 4033  
consider any recommendations for this appointment from the Ohio 4034  
chapter of the American college of emergency physicians, the Ohio 4035  
chapter of the American college of surgeons, the Ohio chapter of 4036  
the American academy of pediatrics, the Ohio osteopathic 4037  
association, and the Ohio state medical association. 4038

The medical director shall direct the executive director and 4039  
advise the board with regard to adult and pediatric trauma and 4040  
emergency medical services issues. The medical director shall 4041  
attend each meeting of the board, except the board may exclude the 4042  
medical director from discussions concerning the appointment or 4043  
performance of the medical director or executive director of the 4044  
board. The medical director shall be employed and paid by the 4045  
board and shall be reimbursed for actual and necessary expenses 4046  
incurred in carrying out duties as medical director. 4047

(C) The board may appoint employees as it determines 4048  
necessary. The board shall prescribe the duties and titles of its 4049  
employees. 4050

**Sec. 4765.04.** (A) The firefighter and fire safety inspector 4051  
training committee of the state board of emergency medical, fire, 4052  
and transportation services is hereby created and shall consist of 4053  
the members of the board who are chiefs of fire departments, and 4054  
the members of the board who are emergency medical 4055  
technicians-basic, emergency medical technicians-intermediate, and 4056  
emergency medical technicians-paramedic appointed from among 4057  
persons nominated by the Ohio association of professional fire 4058  
fighters or the northern Ohio fire fighters and from among persons 4059  
nominated by the Ohio state firefighter's association. Each member 4060  
of the committee, except the chairperson, may designate a person 4061  
with fire experience to serve in that member's place. The members 4062

of the committee or their designees shall select a chairperson 4063  
from among the members or their designees. 4064

The committee may conduct investigations in the course of 4065  
discharging its duties under this chapter. In the course of an 4066  
investigation, the committee may issue subpoenas. If a person 4067  
subpoenaed fails to comply with the subpoena, the committee may 4068  
authorize its chairperson to apply to the court of common pleas in 4069  
the county where the person to be subpoenaed resides for an order 4070  
compelling compliance in the same manner as compliance with a 4071  
subpoena issued by the court is compelled. 4072

(B) The trauma committee of the state board of emergency 4073  
medical, fire, and transportation services is hereby created and 4074  
shall consist of the following members appointed by the director 4075  
of public safety: 4076

(1) A physician who is certified by the American board of 4077  
surgery or American osteopathic board of surgery and actively 4078  
practices general trauma surgery, appointed from among three 4079  
persons nominated by the Ohio chapter of the American college of 4080  
surgeons, three persons nominated by the Ohio state medical 4081  
association, and three persons nominated by the Ohio osteopathic 4082  
association; 4083

(2) A physician who is certified by the American board of 4084  
surgery or the American osteopathic board of surgery and actively 4085  
practices orthopedic trauma surgery, appointed from among three 4086  
persons nominated by the Ohio orthopedic society and three persons 4087  
nominated by the Ohio osteopathic association; 4088

(3) A physician who is certified by the American board of 4089  
neurological surgeons or the American osteopathic board of surgery 4090  
and actively practices neurosurgery on trauma victims, appointed 4091  
from among three persons nominated by the Ohio state neurological 4092  
society and three persons nominated by the Ohio osteopathic 4093

association;	4094
(4) A physician who is certified by the American board of	4095
surgeons or American osteopathic board of surgeons and actively	4096
specializes in treating burn victims, appointed from among three	4097
persons nominated by the Ohio chapter of the American college of	4098
surgeons and three persons nominated by the Ohio osteopathic	4099
association;	4100
(5) A dentist who is certified by the American board of oral	4101
and maxillofacial surgery and actively practices oral and	4102
maxillofacial surgery, appointed from among three persons	4103
nominated by the Ohio dental association;	4104
(6) A physician who is certified by the American board of	4105
physical medicine and rehabilitation or American osteopathic board	4106
of rehabilitation medicine and actively provides rehabilitative	4107
care to trauma victims, appointed from among three persons	4108
nominated by the Ohio society of physical medicine and	4109
rehabilitation and three persons nominated by the Ohio osteopathic	4110
association;	4111
(7) A physician who is certified by the American board of	4112
surgery or American osteopathic board of surgery with special	4113
qualifications in pediatric surgery and actively practices	4114
pediatric trauma surgery, appointed from among three persons	4115
nominated by the Ohio chapter of the American academy of	4116
pediatrics and three persons nominated by the Ohio osteopathic	4117
association;	4118
(8) A physician who is certified by the American board of	4119
emergency medicine or American osteopathic board of emergency	4120
medicine, actively practices emergency medicine, and is actively	4121
involved in emergency medical services, appointed from among three	4122
persons nominated by the Ohio chapter of the American college of	4123
emergency physicians and three persons nominated by the Ohio	4124

osteopathic association;	4125
(9) A physician who is certified by the American board of	4126
pediatrics, American osteopathic board of pediatrics, or American	4127
board of emergency medicine, is sub-boarded in pediatric emergency	4128
medicine, actively practices pediatric emergency medicine, and is	4129
actively involved in emergency medical services, appointed from	4130
among three persons nominated by the Ohio chapter of the American	4131
academy of pediatrics, three persons nominated by the Ohio chapter	4132
of the American college of emergency physicians, and three persons	4133
nominated by the Ohio osteopathic association;	4134
(10) A physician who is certified by the American board of	4135
surgery, American osteopathic board of surgery, or American board	4136
of emergency medicine and is the chief medical officer of an air	4137
medical organization, appointed from among three persons nominated	4138
by the Ohio association of air medical services;	4139
(11) A coroner or medical examiner appointed from among three	4140
people nominated by the Ohio state coroners' association;	4141
(12) A registered nurse who actively practices trauma nursing	4142
at an adult or pediatric trauma center, appointed from among three	4143
persons nominated by the Ohio association of trauma nurse	4144
coordinators;	4145
(13) A registered nurse who actively practices emergency	4146
nursing and is actively involved in emergency medical services,	4147
appointed from among three persons nominated by the Ohio chapter	4148
of the emergency nurses' association;	4149
(14) The chief trauma registrar of an adult or pediatric	4150
trauma center, appointed from among three persons nominated by the	4151
alliance of Ohio trauma registrars;	4152
(15) The administrator of an adult or pediatric trauma	4153
center, appointed from among three persons nominated by OHA: the	4154
association for hospitals and health systems, three persons	4155

nominated by the Ohio osteopathic association, three persons 4156  
nominated by the association of Ohio children's hospitals, and 4157  
three persons nominated by the health forum of Ohio; 4158

(16) The administrator of a hospital that is not a trauma 4159  
center and actively provides emergency care to adult or pediatric 4160  
trauma patients, appointed from among three persons nominated by 4161  
OHA: the association for hospitals and health systems, three 4162  
persons nominated by the Ohio osteopathic association, three 4163  
persons nominated by the association of Ohio children's hospitals, 4164  
and three persons nominated by the health forum of Ohio; 4165

(17) The operator of an ambulance company that actively 4166  
provides trauma care to emergency patients, appointed from among 4167  
three persons nominated by the Ohio ambulance association; 4168

(18) The chief of a fire department that actively provides 4169  
trauma care to emergency patients, appointed from among three 4170  
persons nominated by the Ohio fire chiefs' association; 4171

(19) An EMT or paramedic who is certified under this chapter 4172  
and actively provides trauma care to emergency patients, appointed 4173  
from among three persons nominated by the Ohio association of 4174  
professional firefighters, three persons nominated by the northern 4175  
Ohio fire fighters, three persons nominated by the Ohio state 4176  
firefighters' association, and three persons nominated by the Ohio 4177  
association of emergency medical services; 4178

(20) A person who actively advocates for trauma victims, 4179  
appointed from three persons nominated by the Ohio brain injury 4180  
association and three persons nominated by the governor's council 4181  
on people with disabilities; 4182

(21) A physician or nurse who has substantial administrative 4183  
responsibility for trauma care provided in or by an adult or 4184  
pediatric trauma center, appointed from among three persons 4185  
nominated by OHA: the association for hospitals and health 4186

systems, three persons nominated by the Ohio osteopathic 4187  
association, three persons nominated by the association of Ohio 4188  
children's hospitals, and three persons nominated by the health 4189  
forum of Ohio; 4190

(22) Three representatives of hospitals that are not trauma 4191  
centers and actively provide emergency care to trauma patients, 4192  
appointed from among three persons nominated by OHA: the 4193  
association for hospitals and health systems, three persons 4194  
nominated by the Ohio osteopathic association, three persons 4195  
nominated by the association of Ohio children's hospitals, and 4196  
three persons nominated by the health forum of Ohio. The 4197  
representatives may be hospital administrators, physicians, 4198  
nurses, or other clinical professionals. 4199

Members of the committee shall have substantial experience in 4200  
the categories they represent, shall be residents of this state, 4201  
and may be members of the state board of emergency medical, fire, 4202  
and transportation services. In appointing members of the 4203  
committee, the director shall attempt to include members 4204  
representing urban and rural areas, various geographical areas of 4205  
the state, and various schools of training. The director shall not 4206  
appoint to the committee more than one member who is employed by 4207  
or practices at the same hospital, health system, or emergency 4208  
medical service organization. 4209

The director may refuse to appoint any of the persons 4210  
nominated by an organization or organizations under this division. 4211  
In that event, the organization or organizations shall continue to 4212  
nominate the required number of persons until the director 4213  
appoints to the committee one or more of the persons nominated by 4214  
the organization or organizations. 4215

Initial appointments to the committee shall be made by the 4216  
director not later than ninety days after November 3, 2000. 4217  
Members of the committee shall serve at the pleasure of the 4218



director, except that any member of the committee who ceases to be 4219  
qualified for the position to which the member was appointed shall 4220  
cease to be a member of the committee. Vacancies on the committee 4221  
shall be filled in the same manner as original appointments. 4222

The members of the committee shall serve without compensation 4223  
but shall be reimbursed for actual and necessary expenses incurred 4224  
in carrying out duties as members of the committee. 4225

The committee shall select a chairperson and vice-chairperson 4226  
from among its members. A majority of all members of the committee 4227  
shall constitute a quorum. No action shall be taken without the 4228  
concurrence of a majority of all members of the committee. The 4229  
committee shall meet at the call of the chair, upon written 4230  
request of five members of the committee, and at the direction of 4231  
the state board of emergency medical, fire, and transportation 4232  
services. The committee shall not meet at times or locations that 4233  
conflict with meetings of the board. The executive director and 4234  
medical director of the state board of emergency medical, fire, 4235  
and transportation services may participate in any meeting of the 4236  
committee and shall do so at the request of the committee. 4237

The committee shall advise and assist the state board of 4238  
emergency medical, fire, and transportation services in matters 4239  
related to adult and pediatric trauma care and the establishment 4240  
and operation of the state trauma registry. In matters relating to 4241  
the state trauma registry, the board and the committee shall 4242  
consult with trauma registrars from adult and pediatric trauma 4243  
centers in the state. The committee may appoint a subcommittee to 4244  
advise and assist with the trauma registry. The subcommittee may 4245  
include persons with expertise relevant to the trauma registry who 4246  
are not members of the board or committee. 4247

(C)(1) The medical transportation committee of the state 4248  
board of emergency medical, fire, and transportation services is 4249  
hereby created. The committee shall consist of members appointed 4250

by the board in accordance with rules adopted by the board. In 4251  
appointing members of the committee, the board shall attempt to 4252  
include members representing urban and rural areas and various 4253  
geographical areas of the state, and shall ensure the members have 4254  
substantial experience in the transportation of patients, 4255  
including addressing the unique issues of mobile intensive care 4256  
and air medical services. The members of the committee shall be 4257  
residents of this state and may be members of the board. The 4258  
members of the committee shall serve without compensation but 4259  
shall be reimbursed for actual and necessary expenses incurred in 4260  
carrying out duties as members of the committee. The committee 4261  
shall select a chairperson and vice-chairperson from among its 4262  
members. A majority of all members of the committee shall 4263  
constitute a quorum. No action shall be taken without the 4264  
concurrence of a majority of all members of the committee. The 4265  
committee shall meet at the call of the chair and at the direction 4266  
of the board. The committee shall not meet at times or locations 4267  
that conflict with meetings of the board. The committee shall 4268  
advise and assist the board in matters related to the licensing of 4269  
nonemergency medical service, emergency medical service, and air 4270  
medical service organizations in this state. 4271

(2) There is hereby created the critical care subcommittee of 4272  
the medical transportation committee. The membership of the 4273  
subcommittee and the conduct of the subcommittee's business shall 4274  
conform to rules adopted by the board. The subcommittee shall 4275  
advise and assist the committee and board in matters relating to 4276  
mobile intensive care and air medical service organizations in 4277  
this state. 4278

(D) The state board of emergency medical, fire, and 4279  
transportation services may appoint other committees and 4280  
subcommittees as it considers necessary. 4281

~~(D)~~(E) The state board of emergency medical, fire, and 4282

transportation services, and any of its committees or 4283  
subcommittees, may request assistance from any state agency. The 4284  
board and its committees and subcommittees may permit persons who 4285  
are not members of those bodies to participate in deliberations of 4286  
those bodies, but no person who is not a member of the board shall 4287  
vote on the board and no person who is not a member of a committee 4288  
created under division (A) ~~or~~, (B), or (C) of this section shall 4289  
vote on that committee. 4290

~~(E)~~(F) Sections 101.82 to 101.87 of the Revised Code do not 4291  
apply to the committees established under ~~division~~ divisions (A) 4292  
~~or~~, (B), and (C) of this section. 4293

**Sec. 4765.05.** (A) As used in this section, "prehospital 4294  
emergency medical services" means an emergency medical services 4295  
system that provides medical services to patients who require 4296  
immediate assistance, because of illness or injury, prior to their 4297  
arrival at an emergency medical facility. 4298

(B) The state board of emergency medical, fire, and 4299  
transportation services shall divide the state geographically into 4300  
prehospital emergency medical services regions for purposes of 4301  
overseeing the delivery of adult and pediatric prehospital 4302  
emergency medical services. For each prehospital emergency medical 4303  
services region, the state board of emergency medical, fire, and 4304  
transportation services shall appoint either a physician to serve 4305  
as the regional director or a physician advisory board to serve as 4306  
the regional advisory board. The state board of emergency medical, 4307  
fire, and transportation services shall specify the duties of each 4308  
regional director and regional advisory board. Regional directors 4309  
and members of regional advisory boards shall serve without 4310  
compensation, but shall be reimbursed for actual and necessary 4311  
expenses incurred in carrying out duties as regional directors and 4312  
members of regional advisory boards. 4313

(C) Nothing in this section shall be construed to limit in 4314  
any way the ability of a hospital to determine the market area of 4315  
that hospital. 4316

**Sec. 4765.06.** (A) The state board of emergency medical, fire, 4317  
and transportation services shall establish an emergency medical 4318  
services incidence reporting system for the collection of 4319  
information regarding the delivery of emergency medical services 4320  
in this state and the frequency at which the services are 4321  
provided. All emergency medical service organizations shall submit 4322  
to the board any information that the board determines is 4323  
necessary for maintaining the incidence reporting system. 4324

(B) The board shall establish a state trauma registry to be 4325  
used for the collection of information regarding the care of adult 4326  
and pediatric trauma victims in this state. The registry shall 4327  
provide for the reporting of adult and pediatric trauma-related 4328  
deaths, identification of adult and pediatric trauma patients, 4329  
monitoring of adult and pediatric trauma patient care data, 4330  
determination of the total amount of uncompensated adult and 4331  
pediatric trauma care provided annually by each facility that 4332  
provides care to trauma victims, and collection of any other 4333  
information specified by the board. All persons designated by the 4334  
board shall submit to the board any information it determines is 4335  
necessary for maintaining the state trauma registry. At the 4336  
request of the board any state agency possessing information 4337  
regarding adult or pediatric trauma care shall provide the 4338  
information to the board. The board shall maintain the state 4339  
trauma registry in accordance with rules adopted under section 4340  
4765.11 of the Revised Code. 4341

Rules relating to the state trauma registry adopted under 4342  
this section and section 4765.11 of the Revised Code shall not 4343  
prohibit the operation of other trauma registries and may provide 4344

for the reporting of information to the state trauma registry by 4345  
or through other trauma registries in a manner consistent with 4346  
information otherwise reported to the state trauma registry. Other 4347  
trauma registries may report aggregate information to the state 4348  
trauma registry, provided the information can be matched to the 4349  
person that reported it. Information maintained by another trauma 4350  
registry and reported to the state trauma registry in lieu of 4351  
being reported directly to the state trauma registry is a public 4352  
record and shall be maintained, made available to the public, held 4353  
in confidence, risk adjusted, and not subject to discovery or 4354  
introduction into evidence in a civil action as provided in 4355  
section 149.43 of the Revised Code and this section. Any person 4356  
who provides, maintains, or risk adjusts such information shall 4357  
comply with this section and rules adopted under it in performing 4358  
that function and has the same immunities with respect to that 4359  
function as a person who performs that function with respect to 4360  
the state trauma registry. 4361

(C) The board and any employee or contractor of the board or 4362  
the department of public safety shall not make public information 4363  
it receives under Chapter 4765. of the Revised Code that 4364  
identifies or would tend to identify a specific recipient of 4365  
emergency medical services or adult or pediatric trauma care. 4366

(D) Not later than two years after November 3, 2000, the 4367  
board shall adopt and implement rules under section 4765.11 of the 4368  
Revised Code that provide written standards and procedures for 4369  
risk adjustment of information received by the board under Chapter 4370  
4765. of the Revised Code. The rules shall be developed in 4371  
consultation with appropriate medical, hospital, and emergency 4372  
medical service organizations and may provide for risk adjustment 4373  
by a contractor of the board. Except as provided in division (G) 4374  
of this section, before risk adjustment standards and procedures 4375  
are implemented, no member of the board and no employee or 4376

contractor of the board or the department of public safety shall 4377  
make public information received by the board under Chapter 4765. 4378  
of the Revised Code that identifies or would tend to identify a 4379  
specific provider of emergency medical services or adult or 4380  
pediatric trauma care. Except as provided in division (G) of this 4381  
section, after risk adjustment standards and procedures are 4382  
implemented, the board shall make public such information only on 4383  
a risk adjusted basis. 4384

(E) The board shall adopt rules under section 4765.11 of the 4385  
Revised Code that specify procedures for ensuring the 4386  
confidentiality of information that is not to be made public under 4387  
this section. The rules shall specify the circumstances in which 4388  
deliberations of the persons performing risk adjustment functions 4389  
under this section are not open to the public and records of those 4390  
deliberations are maintained in confidence. Nothing in this 4391  
section prohibits the board from making public statistical 4392  
information that does not identify or tend to identify a specific 4393  
recipient or provider of emergency medical services or adult or 4394  
pediatric trauma care. 4395

(F) No provider that furnishes information to the board with 4396  
respect to any patient the provider examined or treated shall, 4397  
because of this furnishing, be deemed liable in damages to any 4398  
person or be held to answer for betrayal of a professional 4399  
confidence in the absence of willful or wanton misconduct. No such 4400  
information shall be subject to introduction in evidence in any 4401  
civil action against the provider. No provider that furnishes 4402  
information to the board shall be liable for the misuse or 4403  
improper release of the information by the board or any other 4404  
person. 4405

No person who performs risk adjustment functions under this 4406  
section shall, because of performing such functions, be held 4407  
liable in a civil action for betrayal of professional confidence 4408

or otherwise in the absence of willful or wanton misconduct. 4409

(G) The board may transmit data that identifies or tends to 4410  
identify a specific provider of emergency medical services care 4411  
and has not been risk-adjusted from the emergency medical services 4412  
incident reporting system directly to the national emergency 4413  
medical services information system, pursuant to a written 4414  
contract between the board and the federal agency that administers 4415  
the national emergency medical services information system, which 4416  
shall ensure to the maximum extent permitted by federal law that 4417  
such agency shall use such data solely for inclusion in the 4418  
national emergency medical services information system and shall 4419  
not disclose such data to the public, through legal discovery, a 4420  
freedom of information request, or otherwise, in a manner that 4421  
identifies or tends to identify a specific provider of emergency 4422  
medical services care. 4423

**Sec. 4765.07.** (A) The state board of emergency medical, fire, 4424  
and transportation services shall adopt rules under section 4425  
4765.11 of the Revised Code to establish and administer a grant 4426  
program under which grants are distributed according to the 4427  
following priorities: 4428

(1) First priority shall be given to emergency medical 4429  
service organizations for the training of personnel, for the 4430  
purchase of equipment and vehicles, and to improve the 4431  
availability, accessibility, and quality of emergency medical 4432  
services in this state. In this category, the board shall give 4433  
priority to grants that fund training and equipping of emergency 4434  
medical service personnel. 4435

(2) Second priority shall be given to entities that research, 4436  
test, and evaluate medical procedures and systems related to adult 4437  
and pediatric trauma care. 4438

(3) Third priority shall be given to entities that research 4439

the causes, nature, and effects of traumatic injuries, educate the public about injury prevention, and implement, test, and evaluate injury prevention strategies.

(4) Fourth priority shall be given to entities that research, test, and evaluate procedures that promote the rehabilitation, retraining, and reemployment of adult or pediatric trauma victims and social service support mechanisms for adult or pediatric trauma victims and their families.

(5) Fifth priority shall be given to entities that conduct research on, test, or evaluate one or more of the following:

(a) Procedures governing the performance of emergency medical services in this state;

(b) The training of emergency medical service personnel;

(c) The staffing of emergency medical service organizations.

(6) For grants distributed for the grant award years occurring not later than the award year ending June 30, 2017, sixth priority shall be given to entities that operate paramedic training programs and are seeking national accreditation of the programs.

(B) To be eligible for a grant distributed pursuant to division (A)(6) of this section, an applicant for the grant shall meet all of the following conditions:

(1) Hold a certificate of accreditation issued by the board under section 4765.17 of the Revised Code to operate a paramedic training program;

(2) Be seeking initial national accreditation of the program from an accrediting organization approved by the board;

(3) Apply for the national accreditation on or after February 25, 2010.

(C) The grant program shall be funded from the trauma and



emergency medical services fund created by section 4513.263 of the Revised Code. 4470  
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**Sec. 4765.08.** The state board of emergency medical, fire, and transportation services shall prepare a statewide emergency medical services plan and shall revise the plan as necessary. 4472  
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The board shall prepare a plan for the statewide regulation of emergency medical services during periods of disaster. The plan shall be consistent with the statewide emergency medical services plan required under this section and with the statewide emergency operations plan required under section 5502.22 of the Revised Code. The board shall submit the plan to the emergency management agency created under section 5502.22 of the Revised Code. The board shall cooperate with the agency in any other manner the agency considers necessary to develop and implement the statewide emergency operations plan. 4475  
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**Sec. 4765.09.** The state board of emergency medical, fire, and transportation services shall prepare recommendations for the operation of ambulance service organizations, air medical organizations, and emergency medical service organizations. Within thirty days following the preparation or modification of recommendations, the board shall notify the board of county commissioners of any county, the board of township trustees of any township, the board of trustees of any joint ambulance district, or the board of trustees of any joint emergency medical services district in which there exist ambulance service organizations, air medical organizations, or emergency medical service organizations of any board recommendations for the operation of such organizations. The recommendations shall include, but not be limited to: 4485  
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(A) The definition and classification of ambulances and 4499

medical aircraft;	4500
(B) The design, equipment, and supplies for ambulances and medical aircraft, including special equipment, supplies, training, and staffing required to assist pediatric and geriatric emergency victims;	4501 4502 4503 4504
(C) The minimum number and type of personnel for the operation of ambulances and medical aircraft;	4505 4506
(D) The communication systems necessary for the operation of ambulances and medical aircraft;	4507 4508
(E) Reports to be made by persons holding certificates of accreditation or approval issued under section 4765.17 of the Revised Code and certificates to practice issued under section 4765.30 of the Revised Code to ascertain compliance with this chapter and the rules and recommendations adopted thereunder and to ascertain the quantity and quality of ambulance service organizations, air medical organizations, and emergency medical service organizations throughout the state.	4509 4510 4511 4512 4513 4514 4515 4516
<b>Sec. 4765.10.</b> (A) The state board of emergency medical, <u>fire,</u> and <u>transportation</u> services shall do all of the following:	4517 4518
(1) Administer and enforce the provisions of this chapter and the rules adopted under it;	4519 4520
(2) Approve, in accordance with procedures established in rules adopted under section 4765.11 of the Revised Code, examinations that demonstrate competence to have a certificate to practice renewed without completing a continuing education program;	4521 4522 4523 4524 4525
(3) Advise applicants for state or federal emergency medical services funds, review and comment on applications for these funds, and approve the use of all state and federal funds designated solely for emergency medical service programs unless	4526 4527 4528 4529

federal law requires another state agency to approve the use of	4530
all such federal funds;	4531
(4) Serve as a statewide clearinghouse for discussion,	4532
inquiry, and complaints concerning emergency medical services;	4533
(5) Make recommendations to the general assembly on	4534
legislation to improve the delivery of emergency medical services;	4535
(6) Maintain a toll-free long distance telephone number	4536
through which it shall respond to questions about emergency	4537
medical services;	4538
(7) Work with appropriate state offices in coordinating the	4539
training of firefighters and emergency medical service personnel.	4540
Other state offices that are involved in the training of	4541
firefighters or emergency medical service personnel shall	4542
cooperate with the board and its committees and subcommittees to	4543
achieve this goal.	4544
(8) Provide a liaison to the state emergency operation center	4545
during those periods when a disaster, as defined in section	4546
5502.21 of the Revised Code, has occurred in this state and the	4547
governor has declared an emergency as defined in that section.	4548
(B) The board may do any of the following:	4549
(1) Investigate complaints concerning emergency medical	4550
services and emergency medical service organizations as it	4551
determines necessary;	4552
(2) Enter into reciprocal agreements with other states that	4553
have standards for accreditation of emergency medical services	4554
training programs and for certification of first responders,	4555
EMTs-basic, EMTs-I, paramedics, firefighters, or fire safety	4556
inspectors that are substantially similar to those established	4557
under this chapter and the rules adopted under it;	4558
(3) Establish a statewide public information system and	4559

public education programs regarding emergency medical services;	4560
(4) Establish an injury prevention program.	4561
<u>(C) The state board of emergency medical, fire, and</u>	4562
<u>transportation services shall not regulate any profession that</u>	4563
<u>otherwise is regulated by another board, commission, or similar</u>	4564
<u>regulatory entity.</u>	4565
<b>Sec. 4765.101.</b> (A) The state board of emergency medical,	4566
<u>fire, and transportation</u> services shall investigate any allegation	4567
that a person has violated this chapter or a rule adopted under	4568
it.	4569
Any person may submit to the board a written complaint	4570
regarding an alleged violation of this chapter or a rule adopted	4571
under it. In the absence of fraud or bad faith, no person	4572
submitting a complaint to the board or testifying in an	4573
adjudication hearing conducted in accordance with Chapter 119. of	4574
the Revised Code with regard to such an alleged violation shall be	4575
liable to any person in damages in a civil action as a result of	4576
submitting the complaint or providing testimony.	4577
(B) In investigating an allegation, the board may do any of	4578
the following:	4579
(1) Administer oaths;	4580
(2) Order the taking of depositions;	4581
(3) Issue subpoenas;	4582
(4) Compel the attendance of witnesses and production of	4583
books, accounts, papers, records, documents, and testimony.	4584
(C) A subpoena for patient record information shall not be	4585
issued without consultation with the attorney general's office and	4586
approval of the executive director of the board. Before issuance	4587
of a subpoena for patient record information, the executive	4588

director shall determine whether there is probable cause to 4589  
believe that the complaint filed alleges a violation of this 4590  
chapter or any rule adopted under it and that the records sought 4591  
are relevant to the alleged violation and material to the 4592  
investigation. The subpoena may apply only to records that cover a 4593  
reasonable period of time surrounding the alleged violation. 4594

(D) On failure to comply with any subpoena issued by the 4595  
board and after reasonable notice to the person being subpoenaed, 4596  
the board may move, pursuant to the Rules of Civil Procedure, for 4597  
an order compelling the production of persons or records. 4598

(E) A subpoena issued by the board may be served by a 4599  
sheriff, the sheriff's deputy, or an investigator for the division 4600  
of emergency medical services of the department of public safety. 4601  
Service of a subpoena issued by the board may be made by 4602  
delivering a copy of the subpoena to the person named in it, 4603  
reading it to the person, or leaving it at the person's usual 4604  
place of residence. When the person being served is an individual 4605  
authorized by this chapter to practice emergency medical services, 4606  
service of the subpoena may be made by certified mail, restricted 4607  
delivery, return receipt requested, and the subpoena shall be 4608  
deemed served on the date delivery is made or on the date that the 4609  
person refuses to accept delivery. 4610

**Sec. 4765.102.** (A) As used in this section, "licensing 4611  
agency" means any entity that has the authority pursuant to Title 4612  
XLVII of the Revised Code to issue a license, and any other agency 4613  
of this or another state, other than the Ohio supreme court, that 4614  
has the authority to issue a license that authorizes an individual 4615  
to engage in an occupation or profession. "Licensing agency" 4616  
includes an administrative officer that has authority to issue a 4617  
license that authorizes an individual to engage in an occupation 4618  
or profession. 4619

(B) Except as provided in divisions (C) and (D) of this section and section 4765.111 of the Revised Code, all information the state board of emergency medical, fire, and transportation services receives pursuant to an investigation, including information regarding an alleged violation of this chapter or rules adopted under it or a complaint submitted under division (A) of section 4765.101 of the Revised Code, is confidential, and is not subject to discovery in any civil action, during the course of the investigation and any adjudication proceedings that result from the investigation. Upon completion of the investigation and any resulting adjudication proceedings, the information is a matter of public record for purposes of section 149.43 of the Revised Code.

(C) The board may release information otherwise made confidential by division (B) of this section to law enforcement officers or licensing agencies of this or another state that are prosecuting, adjudicating, or investigating the holder of a certificate issued under this chapter or a person who allegedly engaged in the unauthorized provision of emergency medical services.

A law enforcement officer or licensing agency with information disclosed by the board under this division shall not divulge the information other than for the purpose of an adjudication by a court or licensing agency to which the subject of the adjudication is a party.

(D) If an investigation conducted under section 4765.101 of the Revised Code requires a review of patient records, the investigation and proceedings related to it shall be conducted in such a manner as to protect patient confidentiality. The board shall not make public the name or any other identifying information about a patient unless proper consent is given in accordance with rules adopted by the board. If the patient is less

than eighteen years of age, the board shall obtain consent from 4652  
the patient's parent, guardian, or custodian. 4653

**Sec. 4765.11.** (A) The state board of emergency medical, fire, 4654  
and transportation services shall adopt, and may amend and 4655  
rescind, rules in accordance with Chapter 119. of the Revised Code 4656  
and division (C) of this section that establish all of the 4657  
following: 4658

(1) Procedures for its governance and the control of its 4659  
actions and business affairs; 4660

(2) Standards for the performance of emergency medical 4661  
services by first responders, emergency medical technicians-basic, 4662  
emergency medical technicians-intermediate, and emergency medical 4663  
technicians-paramedic; 4664

(3) Application fees for certificates of accreditation, 4665  
certificates of approval, certificates to teach, and certificates 4666  
to practice, which shall be deposited into the trauma and 4667  
emergency medical services fund created in section 4513.263 of the 4668  
Revised Code; 4669

(4) Criteria for determining when the application or renewal 4670  
fee for a certificate to practice may be waived because an 4671  
applicant cannot afford to pay the fee; 4672

(5) Procedures for issuance and renewal of certificates of 4673  
accreditation, certificates of approval, certificates to teach, 4674  
and certificates to practice, including any procedures necessary 4675  
to ensure that adequate notice of renewal is provided in 4676  
accordance with division (D) of section 4765.30 of the Revised 4677  
Code; 4678

(6) Procedures for suspending or revoking certificates of 4679  
accreditation, certificates of approval, certificates to teach, 4680  
and certificates to practice; 4681

(7) Grounds for suspension or revocation of a certificate to practice issued under section 4765.30 of the Revised Code and for taking any other disciplinary action against a first responder, EMT-basic, EMT-I, or paramedic;	4682 4683 4684 4685
(8) Procedures for taking disciplinary action against a first responder, EMT-basic, EMT-I, or paramedic;	4686 4687
(9) Standards for certificates of accreditation and certificates of approval;	4688 4689
(10) Qualifications for certificates to teach;	4690
(11) Requirements for a certificate to practice;	4691
(12) The curricula, number of hours of instruction and training, and instructional materials to be used in adult and pediatric emergency medical services training programs and adult and pediatric emergency medical services continuing education programs;	4692 4693 4694 4695 4696
(13) Procedures for conducting courses in recognizing symptoms of life-threatening allergic reactions and in calculating proper dosage levels and administering injections of epinephrine to adult and pediatric patients who suffer life-threatening allergic reactions;	4697 4698 4699 4700 4701
(14) Examinations for certificates to practice;	4702
(15) Procedures for administering examinations for certificates to practice;	4703 4704
(16) Procedures for approving examinations that demonstrate competence to have a certificate to practice renewed without completing an emergency medical services continuing education program;	4705 4706 4707 4708
(17) Procedures for granting extensions and exemptions of emergency medical services continuing education requirements;	4709 4710
(18) Procedures for approving the additional emergency	4711



medical services first responders are authorized by division (C) 4712  
of section 4765.35 of the Revised Code to perform, EMTs-basic are 4713  
authorized by division (C) of section 4765.37 of the Revised Code 4714  
to perform, EMTs-I are authorized by division (B)(5) of section 4715  
4765.38 of the Revised Code to perform, and paramedics are 4716  
authorized by division (B)(6) of section 4765.39 of the Revised 4717  
Code to perform; 4718

(19) Standards and procedures for implementing the 4719  
requirements of section 4765.06 of the Revised Code, including 4720  
designations of the persons who are required to report information 4721  
to the board and the types of information to be reported; 4722

(20) Procedures for administering the emergency medical 4723  
services grant program established under section 4765.07 of the 4724  
Revised Code; 4725

(21) Procedures consistent with Chapter 119. of the Revised 4726  
Code for appealing decisions of the board; 4727

(22) Minimum qualifications and peer review and quality 4728  
improvement requirements for persons who provide medical direction 4729  
to emergency medical service personnel; 4730

(23) The manner in which a patient, or a patient's parent, 4731  
guardian, or custodian may consent to the board releasing 4732  
identifying information about the patient under division (D) of 4733  
section 4765.102 of the Revised Code; 4734

(24) Circumstances under which a training program or 4735  
continuing education program, or portion of either type of 4736  
program, may be taught by a person who does not hold a certificate 4737  
to teach issued under section 4765.23 of the Revised Code; 4738

(25) Certification cycles for certificates issued under 4739  
sections 4765.23 and 4765.30 of the Revised Code and certificates 4740  
issued by the executive director of the state board of emergency 4741  
medical, fire, and transportation services under section 4765.55 4742

of the Revised Code that establish a common expiration date for 4743  
all certificates. 4744

(B) The board may adopt, and may amend and rescind, rules in 4745  
accordance with Chapter 119. of the Revised Code and division (C) 4746  
of this section that establish the following: 4747

(1) Specifications of information that may be collected under 4748  
the trauma system registry and incidence reporting system created 4749  
under section 4765.06 of the Revised Code; 4750

(2) Standards and procedures for implementing any of the 4751  
recommendations made by any committees of the board or under 4752  
section 4765.04 of the Revised Code; 4753

(3) Requirements that a person must meet to receive a 4754  
certificate to practice as a first responder pursuant to division 4755  
(A)(2) of section 4765.30 of the Revised Code; 4756

(4) Any other rules necessary to implement this chapter. 4757

(C) In developing and administering rules adopted under this 4758  
chapter, the state board of emergency medical, fire, and 4759  
transportation services shall consult with regional directors and 4760  
regional physician advisory boards created by section 4765.05 of 4761  
the Revised Code and emphasize the special needs of pediatric and 4762  
geriatric patients. 4763

(D) Except as otherwise provided in this division, before 4764  
adopting, amending, or rescinding any rule under this chapter, the 4765  
board shall submit the proposed rule to the director of public 4766  
safety for review. The director may review the proposed rule for 4767  
not more than sixty days after the date it is submitted. If, 4768  
within this sixty-day period, the director approves the proposed 4769  
rule or does not notify the board that the rule is disapproved, 4770  
the board may adopt, amend, or rescind the rule as proposed. If, 4771  
within this sixty-day period, the director notifies the board that 4772  
the proposed rule is disapproved, the board shall not adopt, 4773

amend, or rescind the rule as proposed unless at least twelve 4774  
members of the board vote to adopt, amend, or rescind it. 4775

This division does not apply to an emergency rule adopted in 4776  
accordance with section 119.03 of the Revised Code. 4777

**Sec. 4765.111.** Except as provided in this section or sections 4778  
4765.112 to 4765.116 of the Revised Code, the state board of 4779  
emergency medical, fire, and transportation services shall conduct 4780  
disciplinary proceedings regarding the holder of a certificate 4781  
issued under this chapter in accordance with rules adopted by the 4782  
board under section 4765.11 of the Revised Code. 4783

The board and a holder of a certificate are the parties to a 4784  
hearing conducted under this chapter. Either party may submit a 4785  
written request to the other party for a list of witnesses and 4786  
copies of documents intended to be introduced at the hearing. The 4787  
request shall be in writing and shall be served not less than 4788  
thirty-seven days prior to the commencement of the hearing, unless 4789  
the hearing officer or presiding board member grants an extension 4790  
of time to make the request. Not later than thirty days before the 4791  
hearing, the responding party shall provide the requested list of 4792  
witnesses and copies of documents to the requesting party, unless 4793  
the hearing officer or presiding board member grants an extension 4794  
of time to provide the list and copies. 4795

Failure to timely provide a list or copies requested in 4796  
accordance with this section shall result in exclusion from the 4797  
hearing of the witnesses, testimony, or documents. 4798

**Sec. 4765.112.** (A) The state board of emergency medical, 4799  
fire, and transportation services, by an affirmative vote of the 4800  
majority of its members, may suspend without a prior hearing a 4801  
certificate to practice issued under this chapter if the board 4802  
determines that there is clear and convincing evidence that 4803

continued practice by the certificate holder presents a danger of 4804  
immediate and serious harm to the public and that the certificate 4805  
holder has done any of the following: 4806

(1) Furnished false, fraudulent, or misleading information to 4807  
the board; 4808

(2) Engaged in activities that exceed those permitted by the 4809  
individual's certificate; 4810

(3) In a court of this or any other state or federal court 4811  
been convicted of, pleaded guilty to, or been the subject of a 4812  
judicial finding of guilt of, a judicial finding of guilt 4813  
resulting from a plea of no contest to, or a judicial finding of 4814  
eligibility for intervention in lieu of conviction for, a felony 4815  
or for a misdemeanor committed in the course of practice or 4816  
involving gross immorality or moral turpitude. 4817

(B) Immediately following the decision to impose a summary 4818  
suspension, the board, in accordance with section 119.07 of the 4819  
Revised Code, shall issue a written order of suspension, cause it 4820  
to be delivered to the certificate holder, and notify the 4821  
certificate holder of the opportunity for a hearing. If timely 4822  
requested by the certificate holder, a hearing shall be conducted 4823  
in accordance with section 4765.115 of the Revised Code. 4824

**Sec. 4765.113.** If the state board of emergency medical, fire, 4825  
and transportation services imposes a suspension on the basis of a 4826  
conviction, judicial finding, or plea as described in division 4827  
(A)(3) of section 4765.112 of the Revised Code that is overturned 4828  
on appeal, the certificate holder, on exhaustion of the criminal 4829  
appeal process, may file with the board a petition for 4830  
reconsideration of the suspension along with appropriate court 4831  
documents. On receipt of the petition and documents, the board 4832  
shall reinstate the certificate holder's certificate to practice. 4833

**Sec. 4765.114.** (A) A certificate to practice emergency 4834  
medical services issued under this chapter is automatically 4835  
suspended on the certificate holder's conviction of, plea of 4836  
guilty to, or judicial finding of guilt of any of the following: 4837  
aggravated murder, murder, voluntary manslaughter, felonious 4838  
assault, kidnapping, rape, sexual battery, gross sexual 4839  
imposition, aggravated arson, aggravated burglary, aggravated 4840  
robbery, or a substantially equivalent offense committed in this 4841  
or another jurisdiction. Continued practice after the suspension 4842  
is practicing without a certificate. 4843

(B) If the state board of emergency medical, fire, and 4844  
transportation services has knowledge that an automatic suspension 4845  
has occurred, it shall notify, in accordance with section 119.07 4846  
of the Revised Code, the certificate holder of the suspension and 4847  
of the opportunity for a hearing. If timely requested by the 4848  
certificate holder, a hearing shall be conducted in accordance 4849  
with section 4765.115 of the Revised Code. 4850

**Sec. 4765.115.** (A) A suspension order issued under section 4851  
4765.112 or automatic suspension under section 4765.114 of the 4852  
Revised Code is not subject to suspension by a court prior to a 4853  
hearing under this section or during the pendency of any appeal 4854  
filed under section 119.12 of the Revised Code. 4855

(B) A suspension order issued under section 4765.112 or 4856  
automatic suspension under section 4765.114 of the Revised Code 4857  
remains in effect, unless reversed by the state board of emergency 4858  
medical, fire, and transportation services, until a final 4859  
adjudication order issued by the board pursuant to this section 4860  
becomes effective. 4861

(C) Hearings requested pursuant to section 4765.112 or 4862  
4765.114 of the Revised Code shall be conducted under this section 4863

in accordance with Chapter 119. of the Revised Code. 4864

(D) A hearing under this section shall be held not later than 4865  
forty-five days but not earlier than forty days after the 4866  
certificate holder requests it, unless another date is agreed to 4867  
by the certificate holder and the board. 4868

(E) After completion of an adjudication hearing, the board 4869  
may adopt, by an affirmative vote of the majority of its members, 4870  
a final adjudication order that imposes any of the following 4871  
sanctions: 4872

(1) Suspension of the holder's certificate to practice; 4873

(2) Revocation of the holder's certificate to practice; 4874

(3) Issuance of a written reprimand; 4875

(4) A refusal to renew or a limitation on the holder's 4876  
certificate to practice. 4877

The board shall issue its final adjudication order not later 4878  
than forty-five days after completion of an adjudication hearing. 4879  
If the board does not issue a final order within that time period, 4880  
the suspension order is void, but any final adjudication order 4881  
subsequently issued is not affected. 4882

(F) Any action taken by the board under this section 4883  
resulting in a suspension from practice shall be accompanied by a 4884  
written statement of the conditions under which the certificate to 4885  
practice may be reinstated. Reinstatement of a certificate 4886  
suspended under this section requires an affirmative vote by the 4887  
majority of the members of the board. 4888

(G) When the board revokes or refuses to reinstate a 4889  
certificate to practice, the board may specify that its action is 4890  
permanent. An individual subject to permanent action taken by the 4891  
board is forever ineligible to hold a certificate of the type 4892  
revoked or refused, and the board shall not accept from the 4893

individual an application for reinstatement of the certificate or 4894  
for a new certificate. 4895

**Sec. 4765.116.** If a certificate holder subject to a 4896  
suspension order issued by the state board of emergency medical, 4897  
fire, and transportation services under section 4765.112 or an 4898  
automatic suspension order under section 4765.114 of the Revised 4899  
Code fails to make a timely request for a hearing, the following 4900  
apply: 4901

(A) In the case of a certificate holder subject to a summary 4902  
suspension order, the board is not required to hold a hearing, but 4903  
may adopt, by an affirmative vote of a majority of its members, a 4904  
final order that contains the board's findings. In the final 4905  
order, the board may order any of the sanctions listed in division 4906  
(E) of section 4765.115 of the Revised Code. 4907

(B) In the case of a certificate holder subject to an 4908  
automatic suspension order, the board may adopt, by an affirmative 4909  
vote of a majority of its members, a final order that permanently 4910  
revokes the holder's certificate to practice. 4911

**Sec. 4765.12.** (A) Not later than two years after ~~the~~ 4912  
~~effective date of this section~~ November 3, 2000, the state board 4913  
of emergency medical, fire, and transportation services shall 4914  
develop and distribute guidelines for the care of trauma victims 4915  
by emergency medical service personnel and for the conduct of peer 4916  
review and quality assurance programs by emergency medical service 4917  
organizations. The guidelines shall be consistent with the state 4918  
trauma triage protocols adopted in rules under sections 4765.11 4919  
and 4765.40 of the Revised Code and shall place emphasis on the 4920  
special needs of pediatric and geriatric trauma victims. In 4921  
developing the guidelines, the board shall consult with entities 4922  
with interests in trauma and emergency medical services and shall 4923

consider any relevant guidelines adopted by national 4924  
organizations, including the American college of surgeons, 4925  
American college of emergency physicians, and American academy of 4926  
pediatrics. The board shall distribute the guidelines, and 4927  
amendments to the guidelines, to each emergency medical service 4928  
organization, regional director, regional physician advisory 4929  
board, certified emergency medical service instructor, and person 4930  
who regularly provides medical direction to emergency medical 4931  
service personnel in this state. 4932

(B) Not later than three years after ~~the effective date of~~ 4933  
~~this section~~ November 3, 2000, each emergency medical service 4934  
organization in this state shall implement ongoing peer review and 4935  
quality assurance programs designed to improve the availability 4936  
and quality of the emergency medical services it provides. The 4937  
form and content of the programs shall be determined by each 4938  
emergency medical service organization. In implementing the 4939  
programs, each emergency medical service organization shall 4940  
consider how to improve its ability to provide effective trauma 4941  
care, particularly for pediatric and geriatric trauma victims, and 4942  
shall take into account the trauma care guidelines developed by 4943  
the state board of emergency medical, fire, and transportation 4944  
services under this section. 4945

Information generated solely for use in a peer review or 4946  
quality assurance program conducted on behalf of an emergency 4947  
medical service organization is not a public record under section 4948  
149.43 of the Revised Code. Such information, and any discussion 4949  
conducted in the course of a peer review or quality assurance 4950  
program conducted on behalf of an emergency medical service 4951  
organization, is not subject to discovery in a civil action and 4952  
shall not be introduced into evidence in a civil action against 4953  
the emergency medical service organization on whose behalf the 4954  
information was generated or the discussion occurred. 4955



No emergency medical service organization on whose behalf a peer review or quality assurance program is conducted, and no person who conducts such a program, because of performing such functions, shall be liable in a civil action for betrayal of professional confidence or otherwise in the absence of willful or wanton misconduct.

**Sec. 4765.15.** A person seeking to operate an emergency medical services training program shall submit a completed application for accreditation to the state board of emergency medical, fire, and transportation services on a form the board shall prescribe and furnish. The application shall be accompanied by the appropriate application fee established in rules adopted under section 4765.11 of the Revised Code.

A person seeking to operate an emergency medical services continuing education program shall submit a completed application for approval to the board on a form the board shall prescribe and furnish. The application shall be accompanied by the appropriate application fee established in rules adopted under section 4765.11 of the Revised Code.

The board shall administer the accreditation and approval processes pursuant to rules adopted under section 4765.11 of the Revised Code. In administering these processes, the board may authorize other persons to evaluate applications for accreditation or approval and may accept the recommendations made by those persons.

The board may cause an investigation to be made into the accuracy of the information submitted in any application for accreditation or approval. If an investigation indicates that false, misleading, or incomplete information has been submitted to the board in connection with any application for accreditation or approval, the board shall conduct a hearing on the matter in

accordance with Chapter 119. of the Revised Code. 4987

**Sec. 4765.16.** (A) All courses offered through an emergency 4988  
medical services training program or an emergency medical services 4989  
continuing education program, other than ambulance driving, shall 4990  
be developed under the direction of a physician who specializes in 4991  
emergency medicine. Each course that deals with trauma care shall 4992  
be developed in consultation with a physician who specializes in 4993  
trauma surgery. Except as specified by the state board of 4994  
emergency medical, fire, and transportation services pursuant to 4995  
rules adopted under section 4765.11 of the Revised Code, each 4996  
course offered through a training program or continuing education 4997  
program shall be taught by a person who holds the appropriate 4998  
certificate to teach issued under section 4765.23 of the Revised 4999  
Code. 5000

(B) A training program for first responders shall meet the 5001  
standards established in rules adopted by the board under section 5002  
4765.11 of the Revised Code. The program shall include courses in 5003  
both of the following areas for at least the number of hours 5004  
established by the board's rules: 5005

(1) Emergency victim care; 5006

(2) Reading and interpreting a trauma victim's vital signs. 5007

(C) A training program for emergency medical 5008  
technicians-basic shall meet the standards established in rules 5009  
adopted by the board under section 4765.11 of the Revised Code. 5010  
The program shall include courses in each of the following areas 5011  
for at least the number of hours established by the board's rules: 5012

(1) Emergency victim care; 5013

(2) Reading and interpreting a trauma victim's vital signs; 5014

(3) Triage protocols for adult and pediatric trauma victims; 5015

(4) In-hospital training; 5016

(5) Clinical training; 5017

(6) Training as an ambulance driver. 5018

Each operator of a training program for emergency medical 5019  
technicians-basic shall allow any pupil in the twelfth grade in a 5020  
secondary school who is at least seventeen years old and who 5021  
otherwise meets the requirements for admission into such a 5022  
training program to be admitted to and complete the program and, 5023  
as part of the training, to ride in an ambulance with emergency 5024  
medical technicians-basic, emergency medical 5025  
technicians-intermediate, and emergency medical 5026  
technicians-paramedic. Each emergency medical service organization 5027  
shall allow pupils participating in training programs to ride in 5028  
an ambulance with emergency medical technicians-basic, advanced 5029  
emergency medical technicians-intermediate, and emergency medical 5030  
technicians-paramedic. 5031

(D) A training program for emergency medical 5032  
technicians-intermediate shall meet the standards established in 5033  
rules adopted by the board under section 4765.11 of the Revised 5034  
Code. The program shall include, or require as a prerequisite, the 5035  
training specified in division (C) of this section and courses in 5036  
each of the following areas for at least the number of hours 5037  
established by the board's rules: 5038

(1) Recognizing symptoms of life-threatening allergic 5039  
reactions and in calculating proper dosage levels and 5040  
administering injections of epinephrine to persons who suffer 5041  
life-threatening allergic reactions, conducted in accordance with 5042  
rules adopted by the board under section 4765.11 of the Revised 5043  
Code; 5044

(2) Venous access procedures; 5045

(3) Cardiac monitoring and electrical interventions to 5046  
support or correct the cardiac function. 5047

(E) A training program for emergency medical technicians-paramedic shall meet the standards established in rules adopted by the board under section 4765.11 of the Revised Code. The program shall include, or require as a prerequisite, the training specified in divisions (C) and (D) of this section and courses in each of the following areas for at least the number of hours established by the board's rules:

(1) Medical terminology;

(2) Venous access procedures;

(3) Airway procedures;

(4) Patient assessment and triage;

(5) Acute cardiac care, including administration of parenteral injections, electrical interventions, and other emergency medical services;

(6) Emergency and trauma victim care beyond that required under division (C) of this section;

(7) Clinical training beyond that required under division (C) of this section.

(F) A continuing education program for first responders, EMTs-basic, EMTs-I, or paramedics shall meet the standards established in rules adopted by the board under section 4765.11 of the Revised Code. A continuing education program shall include instruction and training in subjects established by the board's rules for at least the number of hours established by the board's rules.

**Sec. 4765.17.** (A) The state board of emergency medical, fire, and transportation services shall issue the appropriate certificate of accreditation or certificate of approval to an applicant who is of good reputation and meets the requirements of section 4765.16 of the Revised Code. The board shall grant or deny

a certificate of accreditation or certificate of approval within 5078  
one hundred twenty days of receipt of the application. The board 5079  
may issue or renew a certificate of accreditation or certificate 5080  
of approval on a provisional basis to an applicant who is of good 5081  
reputation and is in substantial compliance with the requirements 5082  
of section 4765.16 of the Revised Code. The board shall inform an 5083  
applicant receiving such a certificate of the conditions that must 5084  
be met to complete compliance with section 4765.16 of the Revised 5085  
Code. 5086

(B) Except as provided in division (C) of this section, a 5087  
certificate of accreditation or certificate of approval is valid 5088  
for up to five years and may be renewed by the board pursuant to 5089  
procedures and standards established in rules adopted under 5090  
section 4765.11 of the Revised Code. An application for renewal 5091  
shall be accompanied by the appropriate renewal fee established in 5092  
rules adopted under section 4765.11 of the Revised Code. 5093

(C) A certificate of accreditation or certificate of approval 5094  
issued on a provisional basis is valid for the length of time 5095  
established by the board. If the board finds that the holder of 5096  
such a certificate has met the conditions it specifies under 5097  
division (A) of this section, the board shall issue the 5098  
appropriate certificate of accreditation or certificate of 5099  
approval. 5100

(D) A certificate of accreditation is valid only for the 5101  
emergency medical services training program or programs for which 5102  
it is issued. The holder of a certificate of accreditation may 5103  
apply to operate additional training programs in accordance with 5104  
rules adopted by the board under section 4765.11 of the Revised 5105  
Code. Any additional training programs shall expire on the 5106  
expiration date of the applicant's current certificate. A 5107  
certificate of approval is valid only for the emergency medical 5108  
services continuing education program for which it is issued. 5109

Neither is transferable. 5110

(E) The holder of a certificate of accreditation or a 5111  
certificate of approval may offer courses at more than one 5112  
location in accordance with rules adopted under section 4765.11 of 5113  
the Revised Code. 5114

**Sec. 4765.18.** The state board of emergency medical, fire, and 5115  
transportation services may suspend or revoke a certificate of 5116  
accreditation or a certificate of approval issued under section 5117  
4765.17 of the Revised Code for any of the following reasons: 5118

(A) Violation of this chapter or any rule adopted under it; 5119

(B) Furnishing of false, misleading, or incomplete 5120  
information to the board; 5121

(C) The signing of an application or the holding of a 5122  
certificate of accreditation by a person who has pleaded guilty to 5123  
or has been convicted of a felony, or has pleaded guilty to or 5124  
been convicted of a crime involving moral turpitude; 5125

(D) The signing of an application or the holding of a 5126  
certificate of accreditation by a person who is addicted to the 5127  
use of any controlled substance or has been adjudicated 5128  
incompetent for that purpose by a court, as provided in section 5129  
5122.301 of the Revised Code; 5130

(E) Violation of any commitment made in an application for a 5131  
certificate of accreditation or certificate of approval; 5132

(F) Presentation to prospective students of misleading, 5133  
false, or fraudulent information relating to the emergency medical 5134  
services training program or emergency medical services continuing 5135  
education program, employment opportunities, or opportunities for 5136  
enrollment in accredited institutions of higher education after 5137  
entering or completing courses offered by the operator of a 5138  
program; 5139

(G) Failure to maintain in a safe and sanitary condition 5140  
premises and equipment used in conducting courses of study; 5141

(H) Failure to maintain financial resources adequate for the 5142  
satisfactory conduct of courses of study or to retain a sufficient 5143  
number of certified instructors; 5144

(I) Discrimination in the acceptance of students upon the 5145  
basis of race, color, religion, sex, or national origin. 5146

**Sec. 4765.22.** A person seeking a certificate to teach in an 5147  
emergency medical services training program or an emergency 5148  
medical services continuing education program shall submit a 5149  
completed application for certification to the state board of 5150  
emergency medical, fire, and transportation services on a form the 5151  
board shall prescribe and furnish. The application shall be 5152  
accompanied by the appropriate application fee established in 5153  
rules adopted under section 4765.11 of the Revised Code. 5154

**Sec. 4765.23.** The state board of emergency medical, fire, and 5155  
transportation services shall issue a certificate to teach in an 5156  
emergency medical services training program or an emergency 5157  
medical services continuing education program to any applicant who 5158  
it determines meets the qualifications established in rules 5159  
adopted under section 4765.11 of the Revised Code. The certificate 5160  
shall indicate each type of instruction and training the 5161  
certificate holder may teach under the certificate. 5162

A certificate to teach shall have a certification cycle 5163  
established by the board and may be renewed by the board pursuant 5164  
to rules adopted under section 4765.11 of the Revised Code. An 5165  
application for renewal shall be accompanied by the appropriate 5166  
renewal fee established in rules adopted under section 4765.11 of 5167  
the Revised Code. 5168

The board may suspend or revoke a certificate to teach 5169

pursuant to rules adopted under section 4765.11 of the Revised Code. 5170  
5171

**Sec. 4765.28.** A person seeking a certificate to practice as a 5172  
first responder, emergency medical technician-basic, emergency 5173  
medical technician-intermediate, or emergency medical 5174  
technician-paramedic shall submit a completed application for 5175  
certification to the state board of emergency medical, fire, and 5176  
transportation services on a form the board shall prescribe and 5177  
furnish. Except as provided in division (B) of section 4765.29 of 5178  
the Revised Code, the application shall include evidence that the 5179  
applicant received the appropriate certificate of completion 5180  
pursuant to section 4765.24 of the Revised Code. The application 5181  
shall be accompanied by the appropriate application fee 5182  
established in rules adopted under section 4765.11 of the Revised 5183  
Code, unless the board waives the fee on determining pursuant to 5184  
those rules that the applicant cannot afford to pay the fee. 5185

**Sec. 4765.29.** (A) The state board of emergency medical, fire, 5186  
and transportation services shall provide for the examination of 5187  
applicants for certification to practice as first responders, 5188  
emergency medical technicians-basic, emergency medical 5189  
technicians-intermediate, and emergency medical 5190  
technicians-paramedic. The examinations shall be established by 5191  
the board in rules adopted under section 4765.11 of the Revised 5192  
Code. The board may administer the examinations or contract with 5193  
other persons to administer the examinations. In either case, the 5194  
examinations shall be administered pursuant to procedures 5195  
established in rules adopted under section 4765.11 of the Revised 5196  
Code and shall be offered at various locations in the state 5197  
selected by the board. 5198

Except as provided in division (B) of this section, an 5199  
applicant shall not be permitted to take an examination for the 5200



same certificate to practice more than three times since last 5201  
receiving the certificate of completion pursuant to section 5202  
4765.24 of the Revised Code that qualifies the applicant to take 5203  
the examination unless the applicant receives another certificate 5204  
of completion that qualifies the applicant to take the 5205  
examination. 5206

(B) On request of an applicant who fails three examinations 5207  
for the same certificate to practice, the board may direct the 5208  
applicant to complete a specific portion of an accredited 5209  
emergency medical services training program. If the applicant 5210  
provides satisfactory proof to the board that the applicant has 5211  
successfully completed that portion of the program, the applicant 5212  
shall be permitted to take the examination. 5213

**Sec. 4765.30.** (A)(1) The state board of emergency medical, 5214  
fire, and transportation services shall issue a certificate to 5215  
practice as a first responder to an applicant who meets all of the 5216  
following conditions: 5217

(a) Except as provided in division (A)(2) of this section, is 5218  
a volunteer for a nonprofit emergency medical service organization 5219  
or a nonprofit fire department; 5220

(b) Holds the appropriate certificate of completion issued in 5221  
accordance with section 4765.24 of the Revised Code; 5222

(c) Passes the appropriate examination conducted under 5223  
section 4765.29 of the Revised Code; 5224

(d) Is not in violation of any provision of this chapter or 5225  
the rules adopted under it; 5226

(e) Meets any other certification requirements established in 5227  
rules adopted under section 4765.11 of the Revised Code. 5228

(2) The board may waive the requirement to be a volunteer for 5229  
a nonprofit entity if the applicant meets other requirements 5230

established in rules adopted under division (B)(3) of section 5231  
4765.11 of the Revised Code relative to a person's eligibility to 5232  
practice as a first responder. 5233

(B) The state board of emergency medical, fire, and 5234  
transportation services shall issue a certificate to practice as 5235  
an emergency medical technician-basic to an applicant who meets 5236  
all of the following conditions: 5237

(1) Holds a certificate of completion in emergency medical 5238  
services training-basic issued in accordance with section 4765.24 5239  
of the Revised Code; 5240

(2) Passes the examination for emergency medical 5241  
technicians-basic conducted under section 4765.29 of the Revised 5242  
Code; 5243

(3) Is not in violation of any provision of this chapter or 5244  
the rules adopted under it; 5245

(4) Meets any other certification requirements established in 5246  
rules adopted under section 4765.11 of the Revised Code. 5247

(C) The state board of emergency medical, fire, and 5248  
transportation services shall issue a certificate to practice as 5249  
an emergency medical technician-intermediate or emergency medical 5250  
technician-paramedic to an applicant who meets all of the 5251  
following conditions: 5252

(1) Holds a certificate to practice as an emergency medical 5253  
technician-basic; 5254

(2) Holds the appropriate certificate of completion issued in 5255  
accordance with section 4765.24 of the Revised Code; 5256

(3) Passes the appropriate examination conducted under 5257  
section 4765.29 of the Revised Code; 5258

(4) Is not in violation of any provision of this chapter or 5259  
the rules adopted under it; 5260

(5) Meets any other certification requirements established in 5261  
rules adopted under section 4765.11 of the Revised Code. 5262

(D) A certificate to practice shall have a certification 5263  
cycle established by the board and may be renewed by the board 5264  
pursuant to rules adopted under section 4765.11 of the Revised 5265  
Code. Not later than sixty days prior to the expiration date of an 5266  
individual's certificate to practice, the board shall notify the 5267  
individual of the scheduled expiration. 5268

An application for renewal shall be accompanied by the 5269  
appropriate renewal fee established in rules adopted under section 5270  
4765.11 of the Revised Code, unless the board waives the fee on 5271  
determining pursuant to those rules that the applicant cannot 5272  
afford to pay the fee. Except as provided in division (B) of 5273  
section 4765.31 of the Revised Code, the application shall include 5274  
evidence of either of the following: 5275

(1) That the applicant received a certificate of completion 5276  
from the appropriate emergency medical services continuing 5277  
education program pursuant to section 4765.24 of the Revised Code; 5278

(2) That the applicant has successfully passed an examination 5279  
that demonstrates the competence to have a certificate renewed 5280  
without completing an emergency medical services continuing 5281  
education program. The board shall approve such examinations in 5282  
accordance with rules adopted under section 4765.11 of the Revised 5283  
Code. 5284

(E) The board shall not require an applicant for renewal of a 5285  
certificate to practice to take an examination as a condition of 5286  
renewing the certificate. This division does not preclude the use 5287  
of examinations by operators of approved emergency medical 5288  
services continuing education programs as a condition for issuance 5289  
of a certificate of completion in emergency medical services 5290  
continuing education. 5291

Sec. 4765.31. (A) Except as provided in division (B) of this 5292  
section, a first responder, emergency medical technician-basic, 5293  
emergency medical technician-intermediate, and emergency medical 5294  
technician-paramedic shall complete an emergency medical services 5295  
continuing education program or pass an examination approved by 5296  
the state board of emergency medical, fire, and transportation 5297  
services under division (A) of section 4765.10 of the Revised Code 5298  
prior to the expiration of the individual's certificate to 5299  
practice. Completion of the continuing education requirements for 5300  
EMTs-I or paramedics satisfies the continuing education 5301  
requirements for renewing the certificate to practice as an 5302  
EMT-basic held by an EMT-I or paramedic. 5303

(B)(1) An applicant for renewal of a certificate to practice 5304  
may apply to the board, in writing, for an extension to complete 5305  
the continuing education requirements established under division 5306  
(A) of this section. The board may grant such an extension and 5307  
determine the length of the extension. The board may authorize the 5308  
applicant to continue to practice during the extension as if the 5309  
certificate to practice had not expired. 5310

(2) An applicant for renewal of a certificate to practice may 5311  
apply to the board, in writing, for an exemption from the 5312  
continuing education requirements established under division (A) 5313  
of this section. The board may exempt an individual or a group of 5314  
individuals from all or any part of the continuing education 5315  
requirements due to active military service, unusual circumstance, 5316  
emergency, special hardship, or any other cause considered 5317  
reasonable by the board. 5318

(C) Decisions of whether to grant an extension or exemption 5319  
under division (B) of this section shall be made by the board 5320  
pursuant to procedures established in rules adopted under section 5321  
4765.11 of the Revised Code. 5322

**Sec. 4765.32.** A current, valid certificate of accreditation 5323  
issued under the provisions of former section 3303.11 or 3303.23 5324  
of the Revised Code shall remain valid until one year after the 5325  
expiration date of the certificate as determined by the provisions 5326  
of those sections and shall confer the same privileges and impose 5327  
the same responsibilities and requirements as a certificate of 5328  
accreditation issued by the state board of emergency medical, 5329  
fire, and transportation services under section 4765.17 of the 5330  
Revised Code. 5331

A certificate to practice as an emergency medical 5332  
technician-ambulance that is valid on November 24, 1995, shall be 5333  
considered a certificate to practice as an emergency medical 5334  
technician-basic. A certificate to practice as an advanced 5335  
emergency medical technician-ambulance that is valid on November 5336  
24, 1995, shall be considered a certificate to practice as an 5337  
emergency medical technician-intermediate. 5338

**Sec. 4765.33.** The state board of emergency medical, fire, and 5339  
transportation services may suspend or revoke certificates to 5340  
practice issued under section 4765.30 of the Revised Code, and may 5341  
take other disciplinary action against first responders, emergency 5342  
medical technicians-basic, emergency medical 5343  
technicians-intermediate, and emergency medical 5344  
technicians-paramedic pursuant to rules adopted under section 5345  
4765.11 of the Revised Code. 5346

**Sec. 4765.37.** (A) An emergency medical technician-basic shall 5347  
perform the emergency medical services described in this section 5348  
in accordance with this chapter and any rules adopted under it by 5349  
the state board of emergency medical, fire, and transportation 5350  
services. 5351

(B) An emergency medical technician-basic may operate, or be 5352

responsible for operation of, an ambulance and may provide 5353  
emergency medical services to patients. In an emergency, an 5354  
EMT-basic may determine the nature and extent of illness or injury 5355  
and establish priority for required emergency medical services. An 5356  
EMT-basic may render emergency medical services such as opening 5357  
and maintaining an airway, giving positive pressure ventilation, 5358  
cardiac resuscitation, electrical interventions with automated 5359  
defibrillators to support or correct the cardiac function and 5360  
other methods determined by the board, controlling of hemorrhage, 5361  
treatment of shock, immobilization of fractures, bandaging, 5362  
assisting in childbirth, management of mentally disturbed 5363  
patients, initial care of poison and burn patients, and 5364  
determining triage of adult and pediatric trauma victims. Where 5365  
patients must in an emergency be extricated from entrapment, an 5366  
EMT-basic may assess the extent of injury and render all possible 5367  
emergency medical services and protection to the entrapped 5368  
patient; provide light rescue services if an ambulance has not 5369  
been accompanied by a specialized unit; and after extrication, 5370  
provide additional care in sorting of the injured in accordance 5371  
with standard emergency procedures. 5372

(C) An EMT-basic may perform any other emergency medical 5373  
services approved pursuant to rules adopted under section 4765.11 5374  
of the Revised Code. The board shall determine whether the nature 5375  
of any such service requires that an EMT-basic receive 5376  
authorization prior to performing the service. 5377

(D)(1) Except as provided in division (D)(2) of this section, 5378  
if the board determines under division (C) of this section that a 5379  
service requires prior authorization, the service shall be 5380  
performed only pursuant to the written or verbal authorization of 5381  
a physician or of the cooperating physician advisory board, or 5382  
pursuant to an authorization transmitted through a direct 5383  
communication device by a physician, physician assistant 5384

designated by a physician, or registered nurse designated by a 5385  
physician. 5386

(2) If communications fail during an emergency situation or 5387  
the required response time prohibits communication, an EMT-basic 5388  
may perform services subject to this division, if, in the judgment 5389  
of the EMT-basic, the life of the patient is in immediate danger. 5390  
Services performed under these circumstances shall be performed in 5391  
accordance with the protocols for triage of adult and pediatric 5392  
trauma victims established in rules adopted under sections 4765.11 5393  
and 4765.40 of the Revised Code and any applicable protocols 5394  
adopted by the emergency medical service organization with which 5395  
the EMT-basic is affiliated. 5396

**Sec. 4765.38.** (A) An emergency medical 5397  
technician-intermediate shall perform the emergency medical 5398  
services described in this section in accordance with this chapter 5399  
and any rules adopted under it. 5400

(B) An EMT-I may do any of the following: 5401

(1) Establish and maintain an intravenous lifeline that has 5402  
been approved by a cooperating physician or physician advisory 5403  
board; 5404

(2) Perform cardiac monitoring; 5405

(3) Perform electrical interventions to support or correct 5406  
the cardiac function; 5407

(4) Administer epinephrine; 5408

(5) Determine triage of adult and pediatric trauma victims; 5409

(6) Perform any other emergency medical services approved 5410  
pursuant to rules adopted under section 4765.11 of the Revised 5411  
Code. 5412

(C)(1) Except as provided in division (C)(2) of this section, 5413

the services described in division (B) of this section shall be 5414  
performed by an EMT-I only pursuant to the written or verbal 5415  
authorization of a physician or of the cooperating physician 5416  
advisory board, or pursuant to an authorization transmitted 5417  
through a direct communication device by a physician, physician 5418  
assistant designated by a physician, or registered nurse 5419  
designated by a physician. 5420

(2) If communications fail during an emergency situation or 5421  
the required response time prohibits communication, an EMT-I may 5422  
perform any of the services described in division (B) of this 5423  
section, if, in the judgment of the EMT-I, the life of the patient 5424  
is in immediate danger. Services performed under these 5425  
circumstances shall be performed in accordance with the protocols 5426  
for triage of adult and pediatric trauma victims established in 5427  
rules adopted under sections 4765.11 and 4765.40 of the Revised 5428  
Code and any applicable protocols adopted by the emergency medical 5429  
service organization with which the EMT-I is affiliated. 5430

(D) In addition to, and in the course of, providing emergency 5431  
medical treatment, an emergency medical technician-intermediate 5432  
may withdraw blood as provided under sections 1547.11, 4506.17, 5433  
and 4511.19 of the Revised Code. An emergency medical 5434  
technician-intermediate shall withdraw blood in accordance with 5435  
this chapter and any rules adopted under it by the state board of 5436  
emergency medical, fire, and transportation services. 5437

**Sec. 4765.39.** (A) An emergency medical technician-paramedic 5438  
shall perform the emergency medical services described in this 5439  
section in accordance with this chapter and any rules adopted 5440  
under it. 5441

(B) A paramedic may do any of the following: 5442

(1) Perform cardiac monitoring; 5443



(2) Perform electrical interventions to support or correct the cardiac function;	5444 5445
(3) Perform airway procedures;	5446
(4) Perform relief of pneumothorax;	5447
(5) Administer appropriate drugs and intravenous fluids;	5448
(6) Determine triage of adult and pediatric trauma victims;	5449
(7) Perform any other emergency medical services, including life support or intensive care techniques, approved pursuant to rules adopted under section 4765.11 of the Revised Code.	5450 5451 5452
(C)(1) Except as provided in division (C)(2) of this section, the services described in division (B) of this section shall be performed by a paramedic only pursuant to the written or verbal authorization of a physician or of the cooperating physician advisory board, or pursuant to an authorization transmitted through a direct communication device by a physician, physician assistant designated by a physician, or registered nurse designated by a physician.	5453 5454 5455 5456 5457 5458 5459 5460
(2) If communications fail during an emergency situation or the required response time prohibits communication, a paramedic may perform any of the services described in division (B) of this section, if, in the paramedic's judgment, the life of the patient is in immediate danger. Services performed under these circumstances shall be performed in accordance with the protocols for triage of adult and pediatric trauma victims established in rules adopted under sections 4765.11 and 4765.40 of the Revised Code and any applicable protocols adopted by the emergency medical service organization with which the paramedic is affiliated.	5461 5462 5463 5464 5465 5466 5467 5468 5469 5470
(D) In addition to, and in the course of, providing emergency medical treatment, an emergency medical technician-paramedic may withdraw blood as provided under sections 1547.11, 4506.17, and	5471 5472 5473

4511.19 of the Revised Code. An emergency medical 5474  
technician-paramedic shall withdraw blood in accordance with this 5475  
chapter and any rules adopted under it by the state board of 5476  
emergency medical, fire, and transportation services. 5477

**Sec. 4765.40.** (A)(1) Not later than two years after ~~the~~ 5478  
~~effective date of this amendment~~ November 3, 2000, the state board 5479  
of emergency medical, fire, and transportation services shall 5480  
adopt rules under section 4765.11 of the Revised Code establishing 5481  
written protocols for the triage of adult and pediatric trauma 5482  
victims. The rules shall define adult and pediatric trauma in a 5483  
manner that is consistent with section 4765.01 of the Revised 5484  
Code, minimizes overtriage and undertriage, and emphasizes the 5485  
special needs of pediatric and geriatric trauma patients. 5486

(2) The state triage protocols adopted under division (A) of 5487  
this section shall require a trauma victim to be transported 5488  
directly to an adult or pediatric trauma center that is qualified 5489  
to provide appropriate adult or pediatric trauma care, unless one 5490  
or more of the following exceptions applies: 5491

(a) It is medically necessary to transport the victim to 5492  
another hospital for initial assessment and stabilization before 5493  
transfer to an adult or pediatric trauma center; 5494

(b) It is unsafe or medically inappropriate to transport the 5495  
victim directly to an adult or pediatric trauma center due to 5496  
adverse weather or ground conditions or excessive transport time; 5497

(c) Transporting the victim to an adult or pediatric trauma 5498  
center would cause a shortage of local emergency medical service 5499  
resources; 5500

(d) No appropriate adult or pediatric trauma center is able 5501  
to receive and provide adult or pediatric trauma care to the 5502  
trauma victim without undue delay; 5503

(e) Before transport of a patient begins, the patient 5504  
requests to be taken to a particular hospital that is not a trauma 5505  
center or, if the patient is less than eighteen years of age or is 5506  
not able to communicate, such a request is made by an adult member 5507  
of the patient's family or a legal representative of the patient. 5508

(3)(a) The state triage protocols adopted under division (A) 5509  
of this section shall require trauma patients to be transported to 5510  
an adult or pediatric trauma center that is able to provide 5511  
appropriate adult or pediatric trauma care, but shall not require 5512  
a trauma patient to be transported to a particular trauma center. 5513  
The state triage protocols shall establish one or more procedures 5514  
for evaluating whether an injury victim requires or would benefit 5515  
from adult or pediatric trauma care, which procedures shall be 5516  
applied by emergency medical service personnel based on the 5517  
patient's medical needs. In developing state trauma triage 5518  
protocols, the board shall consider relevant model triage rules 5519  
and shall consult with the commission on minority health, regional 5520  
directors, regional physician advisory boards, and appropriate 5521  
medical, hospital, and emergency medical service organizations. 5522

(b) Before the joint committee on agency rule review 5523  
considers state triage protocols for trauma victims proposed by 5524  
the state board of emergency medical, fire, and transportation 5525  
services, or amendments thereto, the board shall send a copy of 5526  
the proposal to the Ohio chapter of the American college of 5527  
emergency physicians, the Ohio chapter of the American college of 5528  
surgeons, the Ohio chapter of the American academy of pediatrics, 5529  
OHA: the association for hospitals and health systems, the Ohio 5530  
osteopathic association, and the association of Ohio children's 5531  
hospitals and shall hold a public hearing at which it must 5532  
consider the appropriateness of the protocols to minimize 5533  
overtriage and undertriage of trauma victims. 5534

(c) The board shall provide copies of the state triage 5535

protocols, and amendments to the protocols, to each emergency 5536  
medical service organization, regional director, regional 5537  
physician advisory board, certified emergency medical service 5538  
instructor, and person who regularly provides medical direction to 5539  
emergency medical service personnel in the state; to each medical 5540  
service organization in other jurisdictions that regularly provide 5541  
emergency medical services in this state; and to others upon 5542  
request. 5543

(B)(1) The state board of emergency medical, fire, and 5544  
transportation services shall approve regional protocols for the 5545  
triage of adult and pediatric trauma victims, and amendments to 5546  
such protocols, that are submitted to the board as provided in 5547  
division (B)(2) of this section and provide a level of adult and 5548  
pediatric trauma care comparable to the state triage protocols 5549  
adopted under division (A) of this section. The board shall not 5550  
otherwise approve regional triage protocols for trauma victims. 5551  
The board shall not approve regional triage protocols for regions 5552  
that overlap and shall resolve any such disputes by apportioning 5553  
the overlapping territory among appropriate regions in a manner 5554  
that best serves the medical needs of the residents of that 5555  
territory. The trauma committee of the board shall have reasonable 5556  
opportunity to review and comment on regional triage protocols and 5557  
amendments to such protocols before the board approves or 5558  
disapproves them. 5559

(2) Regional protocols for the triage of adult and pediatric 5560  
trauma victims, and amendments to such protocols, shall be 5561  
submitted in writing to the state board of emergency medical, 5562  
fire, and transportation services by the regional physician 5563  
advisory board or regional director, as appropriate, that serves a 5564  
majority of the population in the region in which the protocols 5565  
apply. Prior to submitting regional triage protocols, or an 5566  
amendment to such protocols, to the state board of emergency 5567

medical, fire, and transportation services, a regional physician 5568  
advisory board or regional director shall consult with each of the 5569  
following that regularly serves the region in which the protocols 5570  
apply: 5571

(a) Other regional physician advisory boards and regional 5572  
directors; 5573

(b) Hospitals that operate an emergency facility; 5574

(c) Adult and pediatric trauma centers; 5575

(d) Professional societies of physicians who specialize in 5576  
adult or pediatric emergency medicine or adult or pediatric trauma 5577  
surgery; 5578

(e) Professional societies of nurses who specialize in adult 5579  
or pediatric emergency nursing or adult or pediatric trauma 5580  
surgery; 5581

(f) Professional associations or labor organizations of 5582  
emergency medical service personnel; 5583

(g) Emergency medical service organizations and medical 5584  
directors of such organizations; 5585

(h) Certified emergency medical service instructors. 5586

(3) Regional protocols for the triage of adult and pediatric 5587  
trauma victims approved under division (B)(2) of this section 5588  
shall require patients to be transported to a trauma center that 5589  
is able to provide an appropriate level of adult or pediatric 5590  
trauma care; shall not discriminate among trauma centers for 5591  
reasons not related to a patient's medical needs; shall seek to 5592  
minimize undertriage and overtriage; may include any of the 5593  
exceptions in division (A)(2) of this section; and supersede the 5594  
state triage protocols adopted under division (A) of this section 5595  
in the region in which the regional protocols apply. 5596

(4) Upon approval of regional protocols for the triage of 5597

adult and pediatric trauma victims under division (B)(2) of this 5598  
section, or an amendment to such protocols, the state board of 5599  
emergency medical, fire, and transportation services shall provide 5600  
written notice of the approval and a copy of the protocols or 5601  
amendment to each entity in the region in which the protocols 5602  
apply to which the board is required to send a copy of the state 5603  
triage protocols adopted under division (A) of this section. 5604

(C)(1) The state board of emergency medical, fire, and 5605  
transportation services shall review the state triage protocols 5606  
adopted under division (A) of this section at least every three 5607  
years to determine if they are causing overtriage or undertriage 5608  
of trauma patients, and shall modify them as necessary to minimize 5609  
overtriage and undertriage. 5610

(2) Each regional physician advisory board or regional 5611  
director that has had regional triage protocols approved under 5612  
division (B)(2) of this section shall review the protocols at 5613  
least every three years to determine if they are causing 5614  
overtriage or undertriage of trauma patients and shall submit an 5615  
appropriate amendment to the state board, as provided in division 5616  
(B) of this section, as necessary to minimize overtriage and 5617  
undertriage. The state board shall approve the amendment if it 5618  
will reduce overtriage or undertriage while complying with 5619  
division (B) of this section, and shall not otherwise approve the 5620  
amendment. 5621

(D) No provider of emergency medical services or person who 5622  
provides medical direction to emergency medical service personnel 5623  
in this state shall fail to comply with the state triage protocols 5624  
adopted under division (A) of this section or applicable regional 5625  
triage protocols approved under division (B)(2) of this section. 5626

(E) The state board of emergency medical, fire, and 5627  
transportation services shall adopt rules under section 4765.11 of 5628  
the Revised Code that provide for enforcement of the state triage 5629

protocols adopted under division (A) of this section and regional 5630  
triage protocols approved under division (B)(2) of this section, 5631  
and for education regarding those protocols for emergency medical 5632  
service organizations and personnel, regional directors and 5633  
regional physician advisory boards, emergency medical service 5634  
instructors, and persons who regularly provide medical direction 5635  
to emergency medical service personnel in this state. 5636

**Sec. 4765.42.** Each emergency medical service organization 5637  
shall give notice of the name of its medical director or the names 5638  
of the members of its cooperating physician advisory board to the 5639  
state board of emergency medical, fire, and transportation 5640  
services. The notice shall be made in writing. 5641

**Sec. 4765.48.** The attorney general, the prosecuting attorney 5642  
of the county, or the city director of law shall, upon complaint 5643  
of the state board of emergency medical, fire, and transportation 5644  
services, prosecute to termination or bring an action for 5645  
injunction against any person violating this chapter or the rules 5646  
adopted under it. The common pleas court in which an action for 5647  
injunction is filed has the jurisdiction to grant injunctive 5648  
relief upon a showing that the respondent named in the complaint 5649  
is in violation of this chapter or the rules adopted under it. 5650

**Sec. 4765.49.** (A) A first responder, emergency medical 5651  
technician-basic, emergency medical technician-intermediate, or 5652  
emergency medical technician-paramedic is not liable in damages in 5653  
a civil action for injury, death, or loss to person or property 5654  
resulting from the individual's administration of emergency 5655  
medical services, unless the services are administered in a manner 5656  
that constitutes willful or wanton misconduct. A physician, 5657  
physician assistant designated by a physician, or registered nurse 5658  
designated by a physician, any of whom is advising or assisting in 5659

the emergency medical services by means of any communication 5660  
device or telemetering system, is not liable in damages in a civil 5661  
action for injury, death, or loss to person or property resulting 5662  
from the individual's advisory communication or assistance, unless 5663  
the advisory communication or assistance is provided in a manner 5664  
that constitutes willful or wanton misconduct. Medical directors 5665  
and members of cooperating physician advisory boards of emergency 5666  
medical service organizations are not liable in damages in a civil 5667  
action for injury, death, or loss to person or property resulting 5668  
from their acts or omissions in the performance of their duties, 5669  
unless the act or omission constitutes willful or wanton 5670  
misconduct. 5671

(B) A political subdivision, joint ambulance district, joint 5672  
emergency medical services district, or other public agency, and 5673  
any officer or employee of a public agency or of a private 5674  
organization operating under contract or in joint agreement with 5675  
one or more political subdivisions, that provides emergency 5676  
medical services, or that enters into a joint agreement or a 5677  
contract with the state, any political subdivision, joint 5678  
ambulance district, or joint emergency medical services district 5679  
for the provision of emergency medical services, is not liable in 5680  
damages in a civil action for injury, death, or loss to person or 5681  
property arising out of any actions taken by a first responder, 5682  
EMT-basic, EMT-I, or paramedic working under the officer's or 5683  
employee's jurisdiction, or for injury, death, or loss to person 5684  
or property arising out of any actions of licensed medical 5685  
personnel advising or assisting the first responder, EMT-basic, 5686  
EMT-I, or paramedic, unless the services are provided in a manner 5687  
that constitutes willful or wanton misconduct. 5688

(C) A student who is enrolled in an emergency medical 5689  
services training program accredited under section 4765.17 of the 5690  
Revised Code or an emergency medical services continuing education 5691



program approved under that section is not liable in damages in a 5692  
civil action for injury, death, or loss to person or property 5693  
resulting from either of the following: 5694

(1) The student's administration of emergency medical 5695  
services or patient care or treatment, if the services, care, or 5696  
treatment is administered while the student is under the direct 5697  
supervision and in the immediate presence of an EMT-basic, EMT-I, 5698  
paramedic, registered nurse, physician assistant, or physician and 5699  
while the student is receiving clinical training that is required 5700  
by the program, unless the services, care, or treatment is 5701  
provided in a manner that constitutes willful or wanton 5702  
misconduct; 5703

(2) The student's training as an ambulance driver, unless the 5704  
driving is done in a manner that constitutes willful or wanton 5705  
misconduct. 5706

(D) An EMT-basic, EMT-I, paramedic, or other operator, who 5707  
holds a valid commercial driver's license issued pursuant to 5708  
Chapter 4506. of the Revised Code or driver's license issued 5709  
pursuant to Chapter 4507. of the Revised Code and who is employed 5710  
by an emergency medical service organization that is not owned or 5711  
operated by a political subdivision as defined in section 2744.01 5712  
of the Revised Code, is not liable in damages in a civil action 5713  
for injury, death, or loss to person or property that is caused by 5714  
the operation of an ambulance by the EMT-basic, EMT-I, paramedic, 5715  
or other operator while responding to or completing a call for 5716  
emergency medical services, unless the operation constitutes 5717  
willful or wanton misconduct or does not comply with the 5718  
precautions of section 4511.03 of the Revised Code. An emergency 5719  
medical service organization is not liable in damages in a civil 5720  
action for any injury, death, or loss to person or property that 5721  
is caused by the operation of an ambulance by its employee or 5722  
agent, if this division grants the employee or agent immunity from 5723

civil liability for the injury, death, or loss. 5724

(E) An employee or agent of an emergency medical service 5725  
organization who receives requests for emergency medical services 5726  
that are directed to the organization, dispatches first 5727  
responders, EMTs-basic, EMTs-I, or paramedics in response to those 5728  
requests, communicates those requests to those employees or agents 5729  
of the organization who are authorized to dispatch first 5730  
responders, EMTs-basic, EMTs-I, or paramedics, or performs any 5731  
combination of these functions for the organization, is not liable 5732  
in damages in a civil action for injury, death, or loss to person 5733  
or property resulting from the individual's acts or omissions in 5734  
the performance of those duties for the organization, unless an 5735  
act or omission constitutes willful or wanton misconduct. 5736

(F) A person who is performing the functions of a first 5737  
responder, EMT-basic, EMT-I, or paramedic under the authority of 5738  
the laws of a state that borders this state and who provides 5739  
emergency medical services to or transportation of a patient in 5740  
this state is not liable in damages in a civil action for injury, 5741  
death, or loss to person or property resulting from the person's 5742  
administration of emergency medical services, unless the services 5743  
are administered in a manner that constitutes willful or wanton 5744  
misconduct. A physician, physician assistant designated by a 5745  
physician, or registered nurse designated by a physician, any of 5746  
whom is licensed to practice in the adjoining state and who is 5747  
advising or assisting in the emergency medical services by means 5748  
of any communication device or telemetering system, is not liable 5749  
in damages in a civil action for injury, death, or loss to person 5750  
or property resulting from the person's advisory communication or 5751  
assistance, unless the advisory communication or assistance is 5752  
provided in a manner that constitutes willful or wanton 5753  
misconduct. 5754

(G) A person certified under section 4765.23 of the Revised 5755

Code to teach in an emergency medical services training program or 5756  
emergency medical services continuing education program, and a 5757  
person who teaches at the Ohio fire academy established under 5758  
section 3737.33 of the Revised Code or in a fire service training 5759  
program described in division (A) of section 4765.55 of the 5760  
Revised Code, is not liable in damages in a civil action for 5761  
injury, death, or loss to person or property resulting from the 5762  
person's acts or omissions in the performance of the person's 5763  
duties, unless an act or omission constitutes willful or wanton 5764  
misconduct. 5765

(H) In the accreditation of emergency medical services 5766  
training programs or approval of emergency medical services 5767  
continuing education programs, the state board of emergency 5768  
medical, fire, and transportation services and any person or 5769  
entity authorized by the board to evaluate applications for 5770  
accreditation or approval are not liable in damages in a civil 5771  
action for injury, death, or loss to person or property resulting 5772  
from their acts or omissions in the performance of their duties, 5773  
unless an act or omission constitutes willful or wanton 5774  
misconduct. 5775

(I) A person authorized by an emergency medical service 5776  
organization to review the performance of first responders, 5777  
EMTs-basic, EMTs-I, and paramedics or to administer quality 5778  
assurance programs is not liable in damages in a civil action for 5779  
injury, death, or loss to person or property resulting from the 5780  
person's acts or omissions in the performance of the person's 5781  
duties, unless an act or omission constitutes willful or wanton 5782  
misconduct. 5783

**Sec. 4765.55.** (A) The executive director of the state board 5784  
of emergency medical, fire, and transportation services, with the 5785  
advice and counsel of the firefighter and fire safety inspector 5786

training committee of the state board of emergency medical, fire, 5787  
and transportation services, shall assist in the establishment and 5788  
maintenance by any state agency, or any county, township, city, 5789  
village, school district, or educational service center of a fire 5790  
service training program for the training of all persons in 5791  
positions of any fire training certification level approved by the 5792  
executive director, including full-time paid firefighters, 5793  
part-time paid firefighters, volunteer firefighters, and fire 5794  
safety inspectors in this state. The executive director, with the 5795  
advice and counsel of the committee, shall adopt rules to regulate 5796  
those firefighter and fire safety inspector training programs, and 5797  
other training programs approved by the executive director. The 5798  
rules may include, but need not be limited to, training 5799  
curriculum, certification examinations, training schedules, 5800  
minimum hours of instruction, attendance requirements, required 5801  
equipment and facilities, basic physical requirements, and methods 5802  
of training for all persons in positions of any fire training 5803  
certification level approved by the executive director, including 5804  
full-time paid firefighters, part-time paid firefighters, 5805  
volunteer firefighters, and fire safety inspectors. The rules 5806  
adopted to regulate training programs for volunteer firefighters 5807  
shall not require more than thirty-six hours of training. 5808

The executive director, with the advice and counsel of the 5809  
committee, shall provide for the classification and chartering of 5810  
fire service training programs in accordance with rules adopted 5811  
under division (B) of this section, and may take action against 5812  
any chartered training program or applicant, in accordance with 5813  
rules adopted under divisions (B)(4) and (5) of this section, for 5814  
failure to meet standards set by the adopted rules. 5815

(B) The executive director, with the advice and counsel of 5816  
the firefighter and fire safety inspector training committee of 5817  
the state board of emergency medical, fire, and transportation 5818

services, shall adopt, and may amend or rescind, rules under 5819  
Chapter 119. of the Revised Code that establish all of the 5820  
following: 5821

(1) Requirements for, and procedures for chartering, the 5822  
training programs regulated by this section; 5823

(2) Requirements for, and requirements and procedures for 5824  
obtaining and renewing, an instructor certificate to teach the 5825  
training programs and continuing education classes regulated by 5826  
this section; 5827

(3) Requirements for, and requirements and procedures for 5828  
obtaining and renewing, any of the fire training certificates 5829  
regulated by this section; 5830

(4) Grounds and procedures for suspending, revoking, 5831  
restricting, or refusing to issue or renew any of the certificates 5832  
or charters regulated by this section, which grounds shall be 5833  
limited to one of the following: 5834

(a) Failure to satisfy the education or training requirements 5835  
of this section; 5836

(b) Conviction of a felony offense; 5837

(c) Conviction of a misdemeanor involving moral turpitude; 5838

(d) Conviction of a misdemeanor committed in the course of 5839  
practice; 5840

(e) In the case of a chartered training program or applicant, 5841  
failure to meet standards set by the rules adopted under this 5842  
division. 5843

(5) Grounds and procedures for imposing and collecting fines, 5844  
not to exceed one thousand dollars, in relation to actions taken 5845  
under division (B)(4) of this section against persons holding 5846  
certificates and charters regulated by this section, the fines to 5847  
be deposited into the trauma and emergency medical services fund 5848

established under section 4513.263 of the Revised Code; 5849

(6) Continuing education requirements for certificate 5850  
holders, including a requirement that credit shall be granted for 5851  
in-service training programs conducted by local entities; 5852

(7) Procedures for considering the granting of an extension 5853  
or exemption of fire service continuing education requirements; 5854

(8) Certification cycles for which the certificates and 5855  
charters regulated by this section are valid. 5856

(C) The executive director, with the advice and counsel of 5857  
the firefighter and fire safety inspector training committee of 5858  
the state board of emergency medical, fire, and transportation 5859  
services, shall issue or renew an instructor certificate to teach 5860  
the training programs and continuing education classes regulated 5861  
by this section to any applicant that the executive director 5862  
determines meets the qualifications established in rules adopted 5863  
under division (B) of this section, and may take disciplinary 5864  
action against an instructor certificate holder or applicant in 5865  
accordance with rules adopted under division (B) of this section. 5866  
The executive director, with the advice and counsel of the 5867  
committee, shall charter or renew the charter of any training 5868  
program that the executive director determines meets the 5869  
qualifications established in rules adopted under division (B) of 5870  
this section, and may take disciplinary action against the holder 5871  
of a charter in accordance with rules adopted under division (B) 5872  
of this section. 5873

(D) The executive director shall issue or renew a fire 5874  
training certificate for a firefighter, a fire safety inspector, 5875  
or another position of any fire training certification level 5876  
approved by the executive director, to any applicant that the 5877  
executive director determines meets the qualifications established 5878  
in rules adopted under division (B) of this section and may take 5879

disciplinary actions against a certificate holder or applicant in 5880  
accordance with rules adopted under division (B) of this section. 5881

(E) Certificates issued under this section shall be on a form 5882  
prescribed by the executive director, with the advice and counsel 5883  
of the firefighter and fire safety inspector training committee of 5884  
the state board of emergency medical, fire, and transportation 5885  
services. 5886

(F)(1) The executive director, with the advice and counsel of 5887  
the firefighter and fire safety inspector training committee of 5888  
the state board of emergency medical, fire, and transportation 5889  
services, shall establish criteria for evaluating the standards 5890  
maintained by other states and the branches of the United States 5891  
military for firefighter, fire safety inspector, and fire 5892  
instructor training programs, and other training programs 5893  
recognized by the executive director, to determine whether the 5894  
standards are equivalent to those established under this section 5895  
and shall establish requirements and procedures for issuing a 5896  
certificate to each person who presents proof to the executive 5897  
director of having satisfactorily completed a training program 5898  
that meets those standards. 5899

(2) The executive director, with the committee's advice and 5900  
counsel, shall adopt rules establishing requirements and 5901  
procedures for issuing a fire training certificate in lieu of 5902  
completing a chartered training program. 5903

(G) Nothing in this section invalidates any other section of 5904  
the Revised Code relating to the fire training academy. Section 5905  
4765.11 of the Revised Code does not affect any powers and duties 5906  
granted to the executive director under this section. 5907

**Sec. 4765.56.** On receipt of a notice pursuant to section 5908  
3123.43 of the Revised Code, the state board of emergency medical, 5909  
fire, and transportation services shall comply with sections 5910

3123.41 to 3123.50 of the Revised Code and any applicable rules 5911  
adopted under section 3123.63 of the Revised Code with respect to 5912  
a certificate to practice issued pursuant to this chapter. 5913

Sec. 4765.59. The state board of emergency medical, fire, and 5914  
transportation services shall not administer laws and rules 5915  
exceeding the statutory authority provided to the board under 5916  
Chapters 4765. and 4766. of the Revised Code. 5917

**Sec. 4766.01.** As used in this chapter: 5918

(A) "Advanced life support" means treatment described in 5919  
section 4765.39 of the Revised Code that a paramedic is certified 5920  
to perform. 5921

(B) "Air medical service organization" means an organization 5922  
that furnishes, conducts, maintains, advertises, promotes, or 5923  
otherwise engages in providing medical services with a rotorcraft 5924  
air ambulance or fixed wing air ambulance. 5925

(C) "Air medical transportation" means the transporting of a 5926  
patient by rotorcraft air ambulance or fixed wing air ambulance 5927  
with appropriately licensed and certified medical personnel. 5928

(D) "Ambulance" means any motor vehicle that is specifically 5929  
designed, constructed, or modified and equipped and is intended to 5930  
be used to provide basic life support, intermediate life support, 5931  
advanced life support, or mobile intensive care unit services and 5932  
transportation upon the streets or highways of this state of 5933  
persons who are seriously ill, injured, wounded, or otherwise 5934  
incapacitated or helpless. "Ambulance" does not include air 5935  
medical transportation or a vehicle designed and used solely for 5936  
the transportation of nonstretcher-bound persons, whether 5937  
hospitalized or handicapped or whether ambulatory or confined to a 5938  
wheelchair. 5939



(E) "Ambulette" means a motor vehicle that is specifically 5940  
designed, constructed, or modified and equipped and is intended to 5941  
be used for transportation upon the streets or highways of this 5942  
state of persons who require use of a wheelchair. 5943

(F) "Basic life support" means treatment described in section 5944  
4765.37 of the Revised Code that an ~~EMT-basic~~ EMT is certified to 5945  
perform. 5946

(G) "Disaster situation" means any condition or situation 5947  
described by rule of the ~~Ohio~~ state board of emergency medical, 5948  
fire, and transportation board services as a mass casualty, major 5949  
emergency, natural disaster, or national emergency. 5950

(H) "Emergency medical service organization" means an 5951  
organization that uses ~~EMTs-basic~~ EMTs, ~~EMTs-I~~ AEMTs, or 5952  
paramedics, or a combination of ~~EMTs-basic~~ EMTs, ~~EMTs-I~~ AEMTs, and 5953  
paramedics, to provide medical care to victims of illness or 5954  
injury. An emergency medical service organization includes, but is 5955  
not limited to, a commercial ambulance service organization, a 5956  
hospital, and a funeral home. 5957

(I) "~~EMT-basic~~ EMT," "~~EMT-I~~ AEMT," and "paramedic" have the 5958  
same meanings as in ~~section~~ sections 4765.01 and 4765.011 of the 5959  
Revised Code. 5960

(J) "Fixed wing air ambulance" means a fixed wing aircraft 5961  
that is specifically designed, constructed, or modified and 5962  
equipped and is intended to be used as a means of air medical 5963  
transportation. 5964

(K) "Intermediate life support" means treatment described in 5965  
section 4765.38 of the Revised Code that an ~~EMT-I~~ AEMT is 5966  
certified to perform. 5967

(L) "Major emergency" means any emergency event that cannot 5968  
be resolved through the use of locally available emergency 5969  
resources. 5970

(M) "Mass casualty" means an emergency event that results in 5971  
ten or more persons being injured, incapacitated, made ill, or 5972  
killed. 5973

(N) "Medical emergency" means an unforeseen event affecting 5974  
an individual in such a manner that a need for immediate care is 5975  
created. 5976

(O) "Mobile intensive care unit" means an ambulance used only 5977  
for maintaining specialized or intensive care treatment and used 5978  
primarily for interhospital transports of patients whose 5979  
conditions require care beyond the scope of a paramedic as 5980  
provided in section 4765.39 of the Revised Code. 5981

(P)(1) "Nonemergency medical service organization" means a 5982  
person that does both of the following: 5983

(a) Provides services to the public on a regular basis for 5984  
the purpose of transporting individuals who require the use of a 5985  
wheelchair or are confined to a wheelchair to receive health care 5986  
services at health care facilities or health care practitioners' 5987  
offices in nonemergency circumstances; 5988

(b) Provides the services for a fee, regardless of whether 5989  
the fee is paid by the person being transported, a third party 5990  
payer, as defined in section 3702.51 of the Revised Code, or any 5991  
other person or government entity. 5992

(2) "Nonemergency medical service organization" does not 5993  
include a health care facility, as defined in section 1751.01 of 5994  
the Revised Code, that provides ambulette services only to 5995  
patients of that facility. 5996

(Q) "Nontransport vehicle" means a motor vehicle operated by 5997  
a licensed emergency medical service organization not as an 5998  
ambulance, but as a vehicle for providing services in conjunction 5999  
with the ambulances operated by the organization or other 6000  
emergency medical service organizations. 6001

(R) "Patient" means any individual who as a result of illness 6002  
or injury needs medical attention, whose physical or mental 6003  
condition is such that there is imminent danger of loss of life or 6004  
significant health impairment, who may be otherwise incapacitated 6005  
or helpless as a result of a physical or mental condition, or 6006  
whose physical condition requires the use of a wheelchair. 6007

(S) "Rotorcraft air ambulance" means a helicopter or other 6008  
aircraft capable of vertical takeoffs, vertical landings, and 6009  
hovering that is specifically designed, constructed, or modified 6010  
and equipped and is intended to be used as a means of air medical 6011  
transportation. 6012

**Sec. 4766.03.** (A) The ~~Ohio~~ state board of emergency medical, 6013  
fire, and transportation board services shall adopt rules, in 6014  
accordance with Chapter 119. of the Revised Code, implementing the 6015  
requirements of this chapter. The rules shall include provisions 6016  
relating to the following: 6017

(1) Requirements for an emergency medical service 6018  
organization to receive a permit for an ambulance or nontransport 6019  
vehicle; 6020

(2) Requirements for an emergency medical service 6021  
organization to receive a license as a basic life-support, 6022  
intermediate life-support, advanced life-support, or mobile 6023  
intensive care unit organization; 6024

(3) Requirements for a nonemergency medical service 6025  
organization to receive a permit for an ambulette vehicle; 6026

(4) Requirements for a nonemergency medical service 6027  
organization to receive a license for an ambulette service; 6028

(5) Requirements for an air medical service organization to 6029  
receive a permit for a rotorcraft air ambulance or fixed wing air 6030  
ambulance; 6031

(6) Requirements for licensure of air medical service organizations;	6032 6033
(7) Forms for applications and renewals of licenses and permits;	6034 6035
(8) Requirements for record keeping of service responses made by licensed emergency medical service organizations;	6036 6037
(9) Fee amounts for licenses and permits, and their renewals;	6038
(10) Inspection requirements for licensees' vehicles or aircraft, records, and physical facilities;	6039 6040
(11) Fee amounts for inspections of ambulances, ambulettes, rotorcraft air ambulances, fixed wing air ambulances, and nontransport vehicles;	6041 6042 6043
(12) Requirements for ambulances and nontransport vehicles used by licensed emergency medical service organizations, for ambulette vehicles used by licensed nonemergency medical service organizations, and for rotorcraft air ambulances or fixed wing air ambulances used by licensed air medical service organizations that specify for each type of vehicle or aircraft the types of equipment that must be carried, the communication systems that must be maintained, and the personnel who must staff the vehicle or aircraft;	6044 6045 6046 6047 6048 6049 6050 6051 6052
(13) The level of care each type of emergency medical service organization, nonemergency medical service organization, and air medical service organization is authorized to provide;	6053 6054 6055
(14) Eligibility requirements for employment as an ambulette driver, including grounds for disqualification due to the results of a motor vehicle law violation check, chemical test, or criminal records check. The rule may require that an applicant for employment as an ambulette driver provide a set of fingerprints to law enforcement authorities if the applicant comes under final	6056 6057 6058 6059 6060 6061

consideration for employment. 6062

(15) Any other rules that the board determines necessary for 6063  
the implementation and enforcement of this chapter. 6064

(B) In the rules for ambulances and nontransport vehicles 6065  
adopted under division (A)(12) of this section, the board may 6066  
establish requirements that vary according to whether the 6067  
emergency medical service organization using the vehicles is 6068  
licensed as a basic life-support, intermediate life-support, 6069  
advanced life-support, or mobile intensive care unit organization. 6070

(C) A mobile intensive care unit that is not dually certified 6071  
to provide advanced life-support and meets the requirements of the 6072  
rules adopted under this section is not required to carry 6073  
immobilization equipment, including board splint kits, traction 6074  
splints, backboards, backboard straps, cervical immobilization 6075  
devices, cervical collars, stair chairs, folding cots, or other 6076  
types of immobilization equipment determined by the board to be 6077  
unnecessary for mobile intensive care units. 6078

A mobile intensive care unit is exempt from the emergency 6079  
medical technician staffing requirements of section 4765.43 of the 6080  
Revised Code when it is staffed by at least one physician or 6081  
registered nurse and another person, designated by a physician, 6082  
who holds a valid license or certificate to practice in a health 6083  
care profession, and when at least one of the persons staffing the 6084  
mobile intensive care unit is a registered nurse whose training 6085  
meets or exceeds the training required for a paramedic. 6086

**Sec. 4766.04.** (A) Except as otherwise provided in this 6087  
chapter, no person shall furnish, operate, conduct, maintain, 6088  
advertise, engage in, or propose or profess to engage in the 6089  
business or service in this state of transporting persons who are 6090  
seriously ill, injured, or otherwise incapacitated or who require 6091  
the use of a wheelchair or are confined to a wheelchair unless the 6092

person is licensed pursuant to this section. 6093

(B) To qualify for a license as a basic life-support, 6094  
intermediate life-support, advanced life-support, or mobile 6095  
intensive care unit organization, an emergency medical service 6096  
organization shall do all of the following: 6097

(1) Apply for a permit for each ambulance and nontransport 6098  
vehicle owned or leased as provided in section 4766.07 of the 6099  
Revised Code; 6100

(2) Meet all requirements established in rules adopted by the 6101  
~~Ohio state board of emergency~~ medical, fire, and transportation 6102  
~~board services~~ regarding ambulances and nontransport vehicles, 6103  
including requirements pertaining to equipment, communications 6104  
systems, staffing, and level of care the particular organization 6105  
is permitted to render; 6106

(3) Maintain the appropriate type and amount of insurance as 6107  
specified in section 4766.06 of the Revised Code; 6108

(4) Meet all other requirements established under rules 6109  
adopted by the board for the particular license. 6110

(C) To qualify for a license to provide ambulette service, a 6111  
nonemergency medical service organization shall do all of the 6112  
following: 6113

(1) Apply for a permit for each ambulette owned or leased as 6114  
provided in section 4766.07 of the Revised Code; 6115

(2) Meet all requirements established in rules adopted by the 6116  
~~Ohio state board of emergency~~ medical, fire, and transportation 6117  
~~board services~~ regarding ambulettes, including requirements 6118  
pertaining to equipment, communication systems, staffing, and 6119  
level of care the organization is permitted to render; 6120

(3) Maintain the appropriate type and amount of insurance as 6121  
specified in section 4766.06 of the Revised Code; 6122

(4) Meet all other requirements established under rules 6123  
adopted by the board for the license. 6124

(D) To qualify for a license to provide air medical 6125  
transportation, an air medical service organization shall do all 6126  
of the following: 6127

(1) Apply for a permit for each rotorcraft air ambulance and 6128  
fixed wing air ambulance owned or leased as provided in section 6129  
4766.07 of the Revised Code; 6130

(2) Meet all requirements established in rules adopted by the 6131  
~~Ohio~~ state board of emergency medical, fire, and transportation 6132  
~~board~~ services regarding rotorcraft air ambulances and fixed wing 6133  
air ambulances, including requirements pertaining to equipment, 6134  
communication systems, staffing, and level of care the 6135  
organization is permitted to render; 6136

(3) Maintain the appropriate type and amount of insurance as 6137  
specified in section 4766.06 of the Revised Code; 6138

(4) Meet all other requirements established under rules 6139  
adopted by the board for the license. 6140

(E) An emergency medical service organization that applies 6141  
for a license as a basic life-support, intermediate life-support, 6142  
advanced life-support, or mobile intensive care unit organization; 6143  
a nonemergency medical service organization that applies for a 6144  
license to provide ambulance service; or an air medical service 6145  
organization that applies for a license to provide air medical 6146  
transportation shall submit a completed application to the board, 6147  
on a form provided by the board for each particular license, 6148  
together with the appropriate fees established under section 6149  
4766.05 of the Revised Code. The application form shall include 6150  
all of the following: 6151

(1) The name and business address of the operator of the 6152  
organization for which licensure is sought; 6153

- (2) The name under which the applicant will operate the organization; 6154  
6155
- (3) A list of the names and addresses of all officers and directors of the organization; 6156  
6157
- (4) For emergency medical service organizations and nonemergency medical service organizations, a description of each vehicle to be used, including the make, model, year of manufacture, mileage, vehicle identification number, and the color scheme, insignia, name, monogram, or other distinguishing characteristics to be used to designate the applicant's vehicle; 6158  
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- (5) For air medical service organizations using fixed wing air ambulances, a description of each aircraft to be used, including the make, model, year of manufacture, and aircraft hours on airframe; 6164  
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6167
- (6) For air medical service organizations using rotorcraft air ambulances, a description of each aircraft to be used, including the make, model, year of manufacture, aircraft hours on airframe, aircraft identification number, and the color scheme, insignia, name, monogram, or other distinguishing characteristics to be used to designate the applicant's rotorcraft air ambulance; 6168  
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- (7) The location and description of each place from which the organization will operate; 6174  
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- (8) A description of the geographic area to be served by the applicant; 6176  
6177
- (9) Any other information the board, by rule, determines necessary. 6178  
6179
- (F) Within sixty days after receiving a completed application for licensure as a basic life-support, intermediate life-support, advanced life-support, or mobile intensive care unit organization; an ambulette service; or an air medical service organization, the 6180  
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board shall approve or deny the application. The board shall deny 6184  
an application if it determines that the applicant does not meet 6185  
the requirements of this chapter or any rules adopted under it. 6186  
The board shall send notice of the denial of an application by 6187  
certified mail to the applicant. The applicant may request a 6188  
hearing within ten days after receipt of the notice. If the board 6189  
receives a timely request, it shall hold a hearing in accordance 6190  
with Chapter 119. of the Revised Code. 6191

(G) If an applicant or licensee operates or plans to operate 6192  
an organization in more than one location under the same or 6193  
different identities, the applicant or licensee shall apply for 6194  
and meet all requirements for licensure or renewal of a license, 6195  
other than payment of a license fee or renewal fee, for operating 6196  
the organization at each separate location. An applicant or 6197  
licensee that operates or plans to operate under the same 6198  
organization identity in separate locations shall pay only a 6199  
single license fee. 6200

(H) An emergency medical service organization that wishes to 6201  
provide ambulance services to the public must apply for a separate 6202  
license under division (C) of this section. 6203

(I) Each license issued under this section and each permit 6204  
issued under section 4766.07 of the Revised Code expires one year 6205  
after the date of issuance and may be renewed in accordance with 6206  
the standard renewal procedures of Chapter 4745. of the Revised 6207  
Code. An application for renewal shall include the license or 6208  
permit renewal fee established under section 4766.05 of the 6209  
Revised Code. An applicant for renewal of a permit also shall 6210  
submit to the board proof of an annual inspection of the vehicle 6211  
or aircraft for which permit renewal is sought. The board shall 6212  
renew a license if the applicant meets the requirements for 6213  
licensure and shall renew a permit if the applicant and vehicle or 6214  
aircraft meet the requirements to maintain a permit for that 6215

vehicle or aircraft. 6216

(J) Each licensee shall maintain accurate records of all 6217  
service responses conducted. The records shall be maintained on 6218  
forms prescribed by the board and shall contain information as 6219  
specified by rule by the board. 6220

**Sec. 4766.05.** (A) The ~~Ohio~~ state board of emergency medical, 6221  
fire, and transportation board services shall establish by rule a 6222  
license fee, a permit fee for each ambulance, ambulette, 6223  
rotorcraft air ambulance, fixed wing air ambulance, and 6224  
nontransport vehicle owned or leased by the licensee that is or 6225  
will be used as provided in section 4766.07 of the Revised Code, 6226  
and fees for renewals of licenses and permits, taking into 6227  
consideration the actual costs incurred by the board in carrying 6228  
out its duties under this chapter. However, the fee for each 6229  
license and each renewal of a license shall not exceed one hundred 6230  
dollars, and the fee for each permit and each renewal of a permit 6231  
shall not exceed one hundred dollars for each ambulance, 6232  
rotorcraft air ambulance, fixed wing air ambulance, and 6233  
nontransport vehicle. ~~The fee for each permit and each renewal of~~ 6234  
~~a permit shall be twenty five dollars for each ambulette for one~~ 6235  
~~year after March 9, 2004. Thereafter,~~ the board shall determine by 6236  
rule the fee, which shall not exceed fifty dollars, for each 6237  
permit and each renewal of a permit for each ambulette. For 6238  
purposes of establishing fees, "actual costs" includes the costs 6239  
of salaries, expenses, inspection equipment, supervision, and 6240  
program administration. 6241

(B) The board shall deposit all fees and other moneys 6242  
collected pursuant to sections 4766.04, 4766.07, and 4766.08 of 6243  
the Revised Code in the state treasury to the credit of the 6244  
~~occupational licensing trauma and regulatory emergency medical~~ 6245  
services fund, which is created by section ~~4743.05~~ 4513.263 of the 6246

Revised Code. ~~All moneys from the fund shall be used solely for~~ 6247  
~~the salaries and expenses of the board incurred in implementing~~ 6248  
~~and enforcing this chapter.~~ 6249

(C) The board, subject to the approval of the controlling 6250  
board, may establish fees in excess of the maximum amounts allowed 6251  
under division (A) of this section, but such fees shall not exceed 6252  
those maximum amounts by more than fifty per cent. 6253

**Sec. 4766.07.** (A) Except as otherwise provided by rule of the 6254  
~~Ohio state board of emergency medical, fire, and transportation~~ 6255  
~~board services~~, each emergency medical service organization, 6256  
nonemergency medical service organization, and air medical service 6257  
organization subject to licensure under this chapter shall possess 6258  
a valid permit for each ambulance, ambulette, rotorcraft air 6259  
ambulance, fixed wing air ambulance, and nontransport vehicle it 6260  
owns or leases that is or will be used by the licensee to perform 6261  
the services permitted by the license. Each licensee and license 6262  
applicant shall submit the appropriate fee and an application for 6263  
a permit for each ambulance, ambulette, rotorcraft air ambulance, 6264  
fixed wing air ambulance, and nontransport vehicle to the ~~Ohio~~ 6265  
~~state board of emergency medical, fire, and transportation board~~ 6266  
~~services~~ on forms provided by the board. The application shall 6267  
include documentation that the vehicle or aircraft meets the 6268  
appropriate standards set by the board, that the vehicle or 6269  
aircraft has been inspected pursuant to division (C) of this 6270  
section, that the permit applicant maintains insurance as provided 6271  
in section 4766.06 of the Revised Code, and that the vehicle or 6272  
aircraft and permit applicant meet any other requirements 6273  
established under rules adopted by the board. 6274

The ~~Ohio state board of emergency medical, fire, and~~ 6275  
~~transportation board services~~ may adopt rules in accordance with 6276  
Chapter 119. of the Revised Code to authorize the temporary use of 6277

a vehicle or aircraft for which a permit is not possessed under 6278  
this section in back-up or disaster situations. 6279

(B)(1) Within sixty days after receiving a completed 6280  
application for a permit, the board shall issue or deny the 6281  
permit. The board shall deny an application if it determines that 6282  
the permit applicant, vehicle, or aircraft does not meet the 6283  
requirements of this chapter and the rules adopted under it that 6284  
apply to permits for ambulances, ambulettes, rotorcraft air 6285  
ambulances, fixed wing air ambulances, and nontransport vehicles. 6286  
The board shall send notice of the denial of an application by 6287  
certified mail to the permit applicant. The permit applicant may 6288  
request a hearing within ten days after receipt of the notice. If 6289  
the board receives a timely request, it shall hold a hearing in 6290  
accordance with Chapter 119. of the Revised Code. 6291

(2) If the board issues the vehicle permit for an ambulance, 6292  
ambulette, or nontransport vehicle, it also shall issue a decal, 6293  
in a form prescribed by rule, to be displayed on the rear window 6294  
of the vehicle. The board shall not issue a decal until all of the 6295  
requirements for licensure and permit issuance have been met. 6296

(3) If the board issues the aircraft permit for a rotorcraft 6297  
air ambulance or fixed wing air ambulance, it also shall issue a 6298  
decal, in a form prescribed by rule, to be displayed on the left 6299  
fuselage aircraft window in a manner that complies with all 6300  
applicable federal aviation regulations. The board shall not issue 6301  
a decal until all of the requirements for licensure and permit 6302  
issuance have been met. 6303

(C) In addition to any other requirements that the board 6304  
establishes by rule, a licensee or license applicant applying for 6305  
an initial vehicle or aircraft permit under division (A) of this 6306  
section shall submit to the board the vehicle or aircraft for 6307  
which the permit is sought. Thereafter, a licensee shall annually 6308  
submit to the board each vehicle or aircraft for which a permit 6309

has been issued. 6310

(1) The board shall conduct a physical inspection of an 6311  
ambulance, ambulette, or nontransport vehicle to determine its 6312  
roadworthiness and compliance with standard motor vehicle 6313  
requirements. 6314

(2) The board shall conduct a physical inspection of the 6315  
medical equipment, communication system, and interior of an 6316  
ambulance to determine the operational condition and safety of the 6317  
equipment and the ambulance's interior and to determine whether 6318  
the ambulance is in compliance with the federal requirements for 6319  
ambulance construction that were in effect at the time the 6320  
ambulance was manufactured, as specified by the general services 6321  
administration in the various versions of its publication titled 6322  
"federal specification for the star-of-life ambulance, 6323  
KKK-A-1822." 6324

(3) The board shall conduct a physical inspection of the 6325  
equipment, communication system, and interior of an ambulette to 6326  
determine the operational condition and safety of the equipment 6327  
and the ambulette's interior and to determine whether the 6328  
ambulette is in compliance with state requirements for ambulette 6329  
construction. The board shall determine by rule requirements for 6330  
the equipment, communication system, interior, and construction of 6331  
an ambulette. 6332

(4) The board shall conduct a physical inspection of the 6333  
medical equipment, communication system, and interior of a 6334  
rotorcraft air ambulance or fixed wing air ambulance to determine 6335  
the operational condition and safety of the equipment and the 6336  
aircraft's interior. 6337

(5) The board shall issue a certificate to the applicant for 6338  
each vehicle or aircraft that passes the inspection and may assess 6339  
a fee for each inspection, as established by the board. 6340

(6) The board shall adopt rules regarding the implementation 6341  
and coordination of inspections. The rules may permit the board to 6342  
contract with a third party to conduct the inspections required of 6343  
the board under this section. 6344

**Sec. 4766.08.** (A) The ~~Ohio~~ state board of emergency medical, 6345  
fire, and transportation board ~~may~~ services, pursuant to an 6346  
adjudication conducted in accordance with Chapter 119. of the 6347  
Revised Code, may suspend or revoke any license or permit or 6348  
renewal thereof issued under this chapter for any one or 6349  
combination of the following causes: 6350

(1) Violation of this chapter or any rule adopted thereunder; 6351

(2) Refusal to permit the board to inspect a vehicle or 6352  
aircraft used under the terms of a permit or to inspect the 6353  
records or physical facilities of a licensee; 6354

(3) Failure to meet the ambulance, ambulette, rotorcraft air 6355  
ambulance, fixed wing air ambulance, and nontransport vehicle 6356  
requirements specified in this chapter or the rules adopted 6357  
thereunder; 6358

(4) Violation of an order issued by the board; 6359

(5) Failure to comply with any of the terms of an agreement 6360  
entered into with the board regarding the suspension or revocation 6361  
of a license or permit or the imposition of a penalty under this 6362  
section. 6363

(B) If the board determines that the records, record-keeping 6364  
procedures, or physical facilities of a licensee, or an ambulance, 6365  
ambulette, rotorcraft air ambulance, fixed wing air ambulance, or 6366  
nontransport vehicle for which a valid permit has been issued, do 6367  
not meet the standards specified in this chapter and the rules 6368  
adopted thereunder, the board shall notify the licensee of any 6369  
deficiencies within thirty days of finding the deficiencies. If 6370

the board determines that the deficiencies exist and they remain 6371  
uncorrected after thirty days, the board may suspend the license, 6372  
vehicle permit, or aircraft permit. The licensee, notwithstanding 6373  
the suspension under this division, may operate until all appeals 6374  
have been exhausted. 6375

(C) At the discretion of the board, a licensee whose license 6376  
has been suspended or revoked under this section may be ineligible 6377  
to be licensed under this chapter for a period of not more than 6378  
three years from the date of the violation, provided that the 6379  
board shall make no determination on a period of ineligibility 6380  
until all the licensee's appeals relating to the suspension or 6381  
revocation have been exhausted. 6382

(D) The board may, in addition to any other action taken 6383  
under this section and after a hearing conducted pursuant to 6384  
Chapter 119. of the Revised Code, impose a penalty of not more 6385  
than fifteen hundred dollars for any violation specified in this 6386  
section. The attorney general shall institute a civil action for 6387  
the collection of any such penalty imposed. 6388

**Sec. 4766.09.** This chapter does not apply to any of the 6389  
following: 6390

(A) A person rendering services with an ambulance in the 6391  
event of a disaster situation when licensees' vehicles based in 6392  
the locality of the disaster situation are incapacitated or 6393  
insufficient in number to render the services needed; 6394

(B) Any person operating an ambulance, ambulette, rotorcraft 6395  
air ambulance, or fixed wing air ambulance outside this state 6396  
unless receiving a person within this state for transport to a 6397  
location within this state; 6398

(C) A publicly owned or operated emergency medical service 6399  
organization and the vehicles it owns or leases and operates, 6400

except as provided in section 307.051, division (G) of section 6401  
307.055, division (F) of section 505.37, division (B) of section 6402  
505.375, and division (B)(3) of section 505.72 of the Revised 6403  
Code; 6404

(D) An ambulance, ambulette, rotorcraft air ambulance, fixed 6405  
wing air ambulance, or nontransport vehicle owned or leased and 6406  
operated by the federal government; 6407

(E) A publicly owned and operated fire department vehicle; 6408

(F) Emergency vehicles owned by a corporation and operating 6409  
only on the corporation's premises, for the sole use by that 6410  
corporation; 6411

(G) An ambulance, nontransport vehicle, or other emergency 6412  
medical service organization vehicle owned and operated by a 6413  
municipal corporation; 6414

(H) A motor vehicle titled in the name of a volunteer rescue 6415  
service organization, as defined in section 4503.172 of the 6416  
Revised Code; 6417

(I) A public emergency medical service organization; 6418

(J) A fire department, rescue squad, or life squad comprised 6419  
of volunteers who provide services without expectation of 6420  
remuneration and do not receive payment for services other than 6421  
reimbursement for expenses; 6422

(K) A private, nonprofit emergency medical service 6423  
organization when fifty per cent or more of its personnel are 6424  
volunteers, as defined in section 4765.01 of the Revised Code; 6425

(L) Emergency medical service personnel who are regulated by 6426  
the state board of emergency medical, fire, and transportation 6427  
services under Chapter 4765. of the Revised Code; 6428

(M) Any of the following that operates a transit bus, as that 6429  
term is defined in division (Q) of section 5735.01 of the Revised 6430



Code, unless the entity provides ambulette services that are	6431
reimbursed under the state medicaid plan:	6432
(1) A public nonemergency medical service organization;	6433
(2) An urban or rural public transit system;	6434
(3) A private nonprofit organization that receives grants	6435
under section 5501.07 of the Revised Code.	6436
(N)(1) An entity, to the extent it provides ambulette	6437
services, if the entity meets all of the following conditions:	6438
(a) The entity is certified by the department of aging or the	6439
department's designee in accordance with section 173.391 of the	6440
Revised Code or operates under a contract or grant agreement with	6441
the department or the department's designee in accordance with	6442
section 173.392 of the Revised Code.	6443
(b) The entity meets the requirements of section 4766.14 of	6444
the Revised Code.	6445
(c) The entity does not provide ambulette services that are	6446
reimbursed under the state medicaid plan.	6447
(2) A vehicle, to the extent it is used to provide ambulette	6448
services, if the vehicle meets both of the following conditions:	6449
(a) The vehicle is owned by an entity that meets the	6450
conditions specified in division (N)(1) of this section.	6451
(b) The vehicle does not provide ambulette services that are	6452
reimbursed under the state medicaid plan.	6453
(O) A vehicle that meets both of the following criteria,	6454
unless the vehicle provides services that are reimbursed under the	6455
state medicaid plan:	6456
(1) The vehicle was purchased with funds from a grant made by	6457
the United States secretary of transportation under 49 U.S.C.	6458
5310;	6459

(2) The department of transportation holds a lien on the 6460  
vehicle. 6461

**Sec. 4766.10.** This chapter does not invalidate any ordinance 6462  
or resolution adopted by a municipal corporation that establishes 6463  
standards for the licensure of emergency medical service 6464  
organizations as basic life-support, intermediate life-support, or 6465  
advanced life-support service organizations that have their 6466  
principal places of business located within the limits of the 6467  
municipal corporation, as long as the licensure standards meet or 6468  
exceed the standards established in this chapter and the rules 6469  
adopted thereunder. 6470

Emergency medical service organizations licensed by a 6471  
municipal corporation are subject to the jurisdiction of the ~~Ohio~~ 6472  
state board of emergency medical, fire, and transportation board 6473  
services, but the fees they pay to the board for licenses, 6474  
permits, and renewals thereof shall not exceed fifty per cent of 6475  
the fee amounts established by the board pursuant to section 6476  
4766.03 of the Revised Code. The board may choose to waive the 6477  
vehicle inspection requirements and inspection fees, but not the 6478  
permit fees, for the vehicles of organizations licensed by a 6479  
municipal corporation. 6480

**Sec. 4766.11.** (A) The ~~Ohio~~ state board of emergency medical, 6481  
fire, and transportation board services may investigate alleged 6482  
violations of this chapter or the rules adopted under it and may 6483  
investigate any complaints received regarding alleged violations. 6484

In addition to any other remedies available and regardless of 6485  
whether an adequate remedy at law exists, the board may apply to 6486  
the court of common pleas in the county where a violation of any 6487  
provision of this chapter or any rule adopted pursuant thereto is 6488  
occurring for a temporary or permanent injunction restraining a 6489

person from continuing to commit that violation. On a showing that 6490  
a person has committed a violation, the court shall grant the 6491  
injunction. 6492

In conducting an investigation under this section, the board 6493  
may issue subpoenas compelling the attendance and testimony of 6494  
witnesses and the production of books, records, and other 6495  
documents pertaining to the investigation. If a person fails to 6496  
obey a subpoena from the board, the board may apply to the court 6497  
of common pleas in the county where the investigation is being 6498  
conducted for an order compelling the person to comply with the 6499  
subpoena. On application by the board, the court shall compel 6500  
obedience by attachment proceedings for contempt, as in the case 6501  
of disobedience of the requirements of a subpoena from the court 6502  
or a refusal to testify therein. 6503

(B) The ~~medical transportation~~ board may suspend a license 6504  
issued under this chapter without a prior hearing if it determines 6505  
that there is evidence that the license holder is subject to 6506  
action under this section and that there is clear and convincing 6507  
evidence that continued operation by the license holder presents a 6508  
danger of immediate and serious harm to the public. The 6509  
chairperson and executive director of the board shall make a 6510  
preliminary determination and describe the evidence on which they 6511  
made their determination to the board members. The board by 6512  
resolution may designate another board member to act in place of 6513  
the chairperson or another employee to act in place of the 6514  
executive director in the event that the chairperson or executive 6515  
director is unavailable or unable to act. Upon review of the 6516  
allegations, the board, by the affirmative vote of ~~at least four a~~ 6517  
majority of its members, may suspend the license without a 6518  
hearing. 6519

~~Any method of communication, including a telephone conference 6520  
call, may be utilized for describing the evidence to the board 6521~~

~~members, for reviewing the allegations, and for voting on the~~ 6522  
~~suspension.~~ 6523

Immediately following the decision by the board to suspend a 6524  
license under this division, the board shall issue a written order 6525  
of suspension and cause it to be delivered in accordance with 6526  
section 119.07 of the Revised Code. If the license holder subject 6527  
to the suspension requests an adjudication hearing by the board, 6528  
the date set for the adjudication shall be within fifteen days but 6529  
not earlier than seven days after the request unless another date 6530  
is agreed to by the license holder and the board. 6531

Any summary suspension imposed under this division remains in 6532  
effect, unless reversed by the board, until a final adjudicative 6533  
order issued by the board pursuant to this section and Chapter 6534  
119. of the Revised Code becomes effective. The board shall issue 6535  
its final adjudicative order not less than ninety days after 6536  
completion of its adjudication hearing. Failure to issue the order 6537  
by that day shall cause the summary suspension order to end, but 6538  
such failure shall not affect the validity of any subsequent final 6539  
adjudication order. 6540

**Sec. 4766.12.** If a county, township, joint ambulance 6541  
district, or joint emergency medical services district chooses to 6542  
have the ~~Ohio~~ state board of emergency medical, fire, and 6543  
transportation board services license its emergency medical 6544  
service organizations and issue permits for its vehicles pursuant 6545  
to this chapter, except as may be otherwise provided, all 6546  
provisions of this chapter and all rules adopted by the board 6547  
thereunder are fully applicable. However, a county, township, 6548  
joint ambulance district, or joint emergency medical services 6549  
district is not required to obtain any type of permit from the 6550  
board for any of its nontransport vehicles. 6551

**Sec. 4766.13.** The ~~Ohio~~ state board of emergency medical, 6552  
fire, and transportation board services, by endorsement, may 6553  
license and issue vehicle permits to an emergency medical service 6554  
organization or a nonemergency medical service organization that 6555  
is regulated by another state. To qualify for a license and 6556  
vehicle permits by endorsement, an organization must submit 6557  
evidence satisfactory to the board that it has met standards in 6558  
another state that are equal to or more stringent than the 6559  
standards established by this chapter and the rules adopted under 6560  
it. 6561

**Sec. 4766.15.** (A) An applicant for employment as an ambulette 6562  
driver with an organization licensed pursuant to this chapter 6563  
shall submit proof to the organization of, or give consent to the 6564  
employer to obtain, all of the following: 6565

(1)(a) A valid driver's license issued pursuant to Chapter 6566  
4506. or 4507. of the Revised Code, or its equivalent, if the 6567  
applicant is a resident of another state; 6568

(b) A recent certified abstract of the applicant's record of 6569  
convictions for violations of motor vehicle laws provided by the 6570  
registrar of motor vehicles pursuant to section 4509.05 of the 6571  
Revised Code, or its equivalent, if the applicant is a resident of 6572  
another state. 6573

(2)(a) A certificate of completion of a course in first aid 6574  
techniques offered by the American red cross or an equivalent 6575  
organization; 6576

(b) A certificate of completion of a course in 6577  
cardiopulmonary resuscitation, or its equivalent, offered by an 6578  
organization approved by the ~~Ohio~~ state board of emergency 6579  
medical, fire, and transportation board services. 6580

(3) The result of a chemical test or tests of the applicant's 6581

blood, breath, or urine conducted at a hospital or other 6582  
institution approved by the board for the purpose of determining 6583  
the alcohol, drug of abuse, controlled substance, or metabolite of 6584  
a controlled substance content of the applicant's whole blood, 6585  
blood serum or plasma, breath, or urine; 6586

(4) The result of a criminal records check conducted by the 6587  
bureau of criminal identification and investigation. 6588

(B) An organization may employ an applicant on a temporary 6589  
provisional basis pending the completion of all of the 6590  
requirements of this section. The length of the provisional period 6591  
shall be determined by the board. 6592

(C) An organization licensed pursuant to this chapter shall 6593  
use information received pursuant to this section to determine in 6594  
accordance with rules adopted by the ~~Ohio~~ state board of emergency 6595  
medical, fire, and transportation board services under section 6596  
4766.03 of the Revised Code whether an applicant is disqualified 6597  
for employment. 6598

No applicant shall be accepted for permanent employment as an 6599  
ambulette driver by an organization licensed pursuant to this 6600  
chapter until all of the requirements of division (A) of this 6601  
section have been met. 6602

**Sec. 4766.22.** (A) Not later than forty-five days after the 6603  
end of each fiscal year, the ~~Ohio~~ state board of emergency 6604  
medical, fire, and transportation board services shall submit a 6605  
report to the governor and general assembly that provides all of 6606  
the following information for that fiscal year: 6607

(1) The number of each of the following the board issued: 6608

(a) Basic life-support organization licenses; 6609

(b) Intermediate life-support organization licenses; 6610

(c) Advanced life-support organization licenses; 6611

(d) Mobile intensive care unit organization licenses;	6612
(e) Ambulette service licenses;	6613
(f) Air medical service organization licenses;	6614
(g) Ambulance permits;	6615
(h) Nontransport vehicle permits;	6616
(i) Ambulette vehicle permits;	6617
(j) Rotorcraft air ambulance permits;	6618
(k) Fixed wing air ambulance permits.	6619
(2) The amount of fees the board collected for issuing and renewing each type of license and permit specified in division (A)(1) of this section;	6620 6621 6622
(3) The number of inspections the board or a third party on the board's behalf conducted in connection with each type of license and permit specified in division (A)(1) of this section and the amount of fees the board collected for the inspections;	6623 6624 6625 6626
(4) The number of complaints that were submitted to the board;	6627 6628
(5) The number of investigations the board conducted under section 4766.11 of the Revised Code;	6629 6630
(6) The number of adjudication hearings the board held and the outcomes of the adjudications;	6631 6632
(7) The amount of penalties the board imposed and collected under section 4766.08 of the Revised Code;	6633 6634
(8) Other information the board determines reflects the board's operations.	6635 6636
(B) The board shall post the annual report required by this section on its web site and make it available to the public on request.	6637 6638 6639

Sec. 5501.03. (A) The department of transportation shall: 6640

(1) Exercise and perform such other duties, powers, and 6641  
functions as are conferred by law on the director, the department, 6642  
the assistant directors, the deputy directors, or on the divisions 6643  
of the department; 6644

(2) Coordinate and develop, in cooperation with local, 6645  
regional, state, and federal planning agencies and authorities, 6646  
comprehensive and balanced state policy and planning to meet 6647  
present and future needs for adequate transportation facilities in 6648  
this state, including recommendations for adequate funding of the 6649  
implementation of such planning; 6650

(3) Coordinate its activities with those of other appropriate 6651  
state departments, public agencies, and authorities, and enter 6652  
into any contracts with such departments, agencies, and 6653  
authorities as may be necessary to carry out its duties, powers, 6654  
and functions; 6655

(4) Cooperate with and assist the public utilities commission 6656  
in the commission's administration of sections 4907.47 to 4907.476 6657  
of the Revised Code, particularly with respect to the federal 6658  
highway administration; 6659

(5) Cooperate with and assist the Ohio power siting board in 6660  
the board's administration of Chapter 4906. of the Revised Code; 6661

(6) Give particular consideration to the development of 6662  
policy and planning for public transportation facilities, and to 6663  
the coordination of associated activities relating thereto, as 6664  
prescribed under divisions (A)(2) and (3) of this section; 6665

(7) Conduct, in cooperation with the Ohio legislative service 6666  
commission, any studies or comparisons of state traffic laws and 6667  
local traffic ordinances with model laws and ordinances that may 6668  
be required to meet program standards adopted by the United States 6669



department of transportation pursuant to the "Highway Safety Act of 1966," 80 Stat. 731, U.S.C.A. 401;

(8) Prepare, print, distribute, and advertise books, maps, pamphlets, and other information that, in the judgment of the director, will inform the public and other governmental departments, agencies, and authorities as to the duties, powers, and functions of the department;

(9) In its research and development program, consider technologies for improving roadways, including construction techniques and materials to prolong project life, being used or developed by other states that have geographic, geologic, or climatic features similar to this state's, and collaborate with those states in that development.

(B) Nothing contained in division (A)(1) of this section shall be held to in any manner affect, limit, restrict, or otherwise interfere with the exercise of powers relating to transportation facilities by appropriate agencies of the federal government, or by counties, municipal corporations, or other political subdivisions or special districts in this state authorized by law to exercise such powers.

(C) The department may use all appropriate sources of revenue to assist in the development and implementation of rail service as defined by division (C) of section 4981.01 of the Revised Code.

(D) The director of transportation may enter into contracts with public agencies including political subdivisions, other state agencies, boards, commissions, regional transit authorities, county transit boards, and port authorities, to administer the design, qualification of bidders, competitive bid letting, construction inspection, and acceptance of any projects administered by the department, provided the administration of such projects is performed in accordance with all applicable state

and federal laws and regulations with oversight by the department. 6701

(E) The director may enter into cooperative or contractual 6702  
agreements with any individual, organization, or business related 6703  
to the creation or promotion of a traveler information program. 6704  
The traveler information program shall provide real-time traffic 6705  
conditions and travel time information to travelers by telephone, 6706  
text message, internet, or other similar means at no cost to the 6707  
traveler. The director may contract with a program manager for the 6708  
traveler information program. The program manager shall be 6709  
responsible for all costs associated with the development and 6710  
operation of the traveler information program. The compensation 6711  
due to a program manager or vendor under any of these agreements 6712  
may include deferred compensation in an amount determined by the 6713  
director. Excess revenue shall be remitted to the department for 6714  
deposit into the highway operating fund. 6715

(F) Any materials or data submitted to, made available to, or 6716  
received by the director of transportation, to the extent that the 6717  
materials or data consist of trade secrets, as defined in section 6718  
1333.61 of the Revised Code, or commercial or financial 6719  
information, are confidential and are not public records for the 6720  
purposes of section 149.43 of the Revised Code. 6721

**Sec. 5501.51.** (A) The state shall reimburse a utility for the 6722  
cost of relocation of utility facilities necessitated by the 6723  
construction of a highway project only in the event that the 6724  
utility can evidence a vested interest in the nature of a fee 6725  
interest, an easement interest, or a lesser estate in the real 6726  
property it occupies in the event that the utility possesses a 6727  
vested interest in such property. The utility shall present 6728  
evidence satisfactory to the state substantiating the cost of 6729  
relocation. The director may audit all financial records which the 6730  
director determines necessary to verify such actual costs. 6731

(B) The director of transportation may establish and enforce such rules and procedures as the director may determine to be necessary to assure consistency governing any and all aspects of the cost of utility relocations. The director may adopt such amendments to such rules as are necessary and within the guidelines of this section.

(C) As used in this section:

(1) "Cost of relocation" includes the actual cost paid by a utility directly attributable to relocation after deducting any increase in the value of the new facility and any salvage value derived from the old facility.

(2) "Utility" includes ~~publicly~~ all of the following:

(a) Publicly, privately, and cooperatively owned utilities that are subject to the authority of the public utilities commission of Ohio. ~~"Utility" also includes a~~

(b) A cable operator as defined in the "Cable Communications Policy Act of 1984," 98 Stat. 2780, 47 U.S.C. 522, as amended by the "Telecommunications Act of 1996," 110 Stat. 56, 47 U.S.C. 151, and includes the provision of other information or telecommunications services, or both, ~~and an~~

(c) An electric cooperative and a municipal electric utility, both as defined in section 4928.01 of the Revised Code;

(d) County-owned or county-operated water and sewer facilities.

**Sec. 5501.73.** (A) After selecting a solicited or unsolicited proposal for a public-private initiative, the department of transportation shall enter into a public-private agreement for a transportation facility with the selected private entity or any configuration of private entities. An affected jurisdiction may be a party to a public-private agreement entered into by the

department and a selected private entity or combination of private 6762  
entities. 6763

(B) A public-private agreement under this section shall 6764  
provide for all of the following: 6765

(1) Planning, acquisition, financing, development, design, 6766  
construction, reconstruction, replacement, improvement, 6767  
maintenance, management, repair, leasing, or operation of a 6768  
transportation facility; 6769

(2) Term of the public-private agreement; 6770

(3) Type of property interest, if any, the private entity 6771  
will have in the transportation facility; 6772

(4) A specific plan to ensure proper maintenance of the 6773  
transportation facility throughout the term of the agreement and a 6774  
return of the facility to the department, if applicable, in good 6775  
condition and repair; 6776

(5) Whether user fees will be collected on the transportation 6777  
facility and the basis by which such user fees shall be determined 6778  
and modified; 6779

(6) Compliance with applicable federal, state, and local 6780  
laws; 6781

(7) Grounds for termination of the public-private agreement 6782  
by the department or operator; 6783

(8) Disposition of the facility upon completion of the 6784  
agreement; 6785

(9) Procedures for amendment of the agreement. 6786

(C) A public-private agreement under this section may provide 6787  
for any of the following: 6788

(1) Review and approval by the department of the operator's 6789  
plans for the development and operation of the transportation 6790

facility;	6791
(2) Inspection by the department of construction of or improvements to the transportation facility;	6792 6793
(3) Maintenance by the operator of a policy of liability insurance or self-insurance;	6794 6795
(4) Filing by the operator, on a periodic basis, of appropriate financial statements in a form acceptable to the department;	6796 6797 6798
(5) Filing by the operator, on a periodic basis, of traffic reports in a form acceptable to the department;	6799 6800
(6) Financing obligations of the operator and the department;	6801
(7) Apportionment of expenses between the operator and the department;	6802 6803
(8) Rights and duties of the operator, the department, and other state and local governmental entities with respect to use of the transportation facility;	6804 6805 6806
(9) Rights and remedies available in the event of default or delay;	6807 6808
(10) Terms and conditions of indemnification of the operator by the department;	6809 6810
(11) Assignment, subcontracting, or other delegation of responsibilities of the operator or the department under the agreement to third parties, including other private entities and other state agencies;	6811 6812 6813 6814
(12) Sale or lease to the operator of private property related to the transportation facility;	6815 6816
(13) Traffic enforcement and other policing issues, including any reimbursement by the private entity for such services.	6817 6818
(D) <u>(1) The director of transportation may include in any</u>	6819

public-private agreement under sections 5501.70 to 5501.83 of the 6820  
Revised Code a provision authorizing a binding dispute resolution 6821  
method for any controversy subsequently arising out of the 6822  
contract. The binding dispute resolution method may proceed only 6823  
upon agreement of all parties to the controversy. If all parties 6824  
do not agree to proceed to a binding dispute resolution, a party 6825  
having a claim against the department shall exhaust its 6826  
administrative remedies specified in the public-private agreement 6827  
prior to filing any action against the department in the court of 6828  
claims. 6829

No appeal from the determination of a technical expert lies 6830  
to any court, except that the court of common pleas of Franklin 6831  
County may issue an order vacating such a determination upon the 6832  
application of any party to the binding dispute resolution if any 6833  
of the following applies: 6834

(a) The determination was procured by corruption, fraud, or 6835  
undue means. 6836

(b) There was evidence of partiality or corruption on the 6837  
part of the technical expert. 6838

(c) The technical expert was guilty of misconduct in refusing 6839  
to postpone the hearing, upon sufficient cause shown, or in 6840  
refusing to hear evidence pertinent and material to the 6841  
controversy, or of any other misbehavior by which the rights of 6842  
any party have been prejudiced. 6843

(2) As used in this division, "binding dispute resolution" 6844  
means a binding determination after review by a technical expert 6845  
of all relevant items, which may include documents, and by 6846  
interviewing appropriate personnel and visiting the project site 6847  
involved in the controversy. "Binding dispute resolution" does not 6848  
involve representation by legal counsel or advocacy by any person 6849  
on behalf of any party to the controversy. 6850

(E) No public-private agreement entered into under this 6851  
section shall be construed to transfer to a private entity the 6852  
director's authority to appropriate property under Chapters 163., 6853  
5501., and 5519. of the Revised Code. 6854

**Sec. 5501.77.** (A) For the purposes of carrying out sections 6855  
5501.70 to 5501.83 of the Revised Code, the department of 6856  
transportation may do all of the following: 6857

(1) Accept, subject to applicable terms and conditions, 6858  
available funds from the United States or any of its agencies, 6859  
whether the funds are made available by grant, loan, or other 6860  
financial assistance; 6861

(2) Enter into agreements or other arrangements with the 6862  
United States or any of its agencies as may be necessary; 6863

(3) For the purpose of completing a transportation facility 6864  
under an agreement, accept from any source any grant, donation, 6865  
gift, or other form of conveyance of land, money, other real or 6866  
personal property, or other item of value made to the state or the 6867  
department. 6868

(B) Any transportation facility may be financed in whole or 6869  
in part by contribution of any funds or property made by any 6870  
private entity or affected jurisdiction that is party to a 6871  
public-private agreement under sections 5501.70 to 5501.83 of the 6872  
Revised Code. 6873

(C) The department may use federal, state, local, and private 6874  
funds to finance a transportation facility under sections 5501.70 6875  
to 5501.83 of the Revised Code and shall comply with any 6876  
requirements and restrictions governing the use of the funds, 6877  
including maintaining the funds separately when necessary. 6878

(D) The director of transportation, in accordance with 6879  
Chapter 119. of the Revised Code, may adopt such rules as the 6880

director considers advisable for the control and regulation of 6881  
traffic on any transportation facility subject to a public-private 6882  
agreement, for the protection and preservation of the 6883  
transportation facility, for the maintenance and preservation of 6884  
good order within the transportation facility, and for the purpose 6885  
of establishing vehicle owner or operator liability for avoidance 6886  
of user fees. The rules shall provide that public police officers 6887  
shall be afforded ready access, while in the performance of their 6888  
official duties, to the transportation facility without the 6889  
payment of user fees. 6890

(1) No person shall violate any rules of the department of 6891  
transportation adopted under this division. 6892

(2)(a) All fines collected for the violation of applicable 6893  
laws of the state and the rules of the department of 6894  
transportation or money arising from bonds forfeited for such 6895  
violation shall be disposed of in accordance with section 5503.04 6896  
of the Revised Code. 6897

(b) All fees or charges assessed by the department of 6898  
transportation or a public-private operator in accordance with 6899  
this section against an owner or operator of a vehicle as a civil 6900  
violation for failure to comply with toll collection rules shall 6901  
be revenues of the department or public-private operator as set 6902  
forth in the public-private agreement. 6903

(E)(1) Except as provided in division (E)(2) of this section, 6904  
whoever violates division (D)(1) of this section is guilty of a 6905  
minor misdemeanor on a first offense; on each subsequent offense 6906  
such person is guilty of a misdemeanor of the fourth degree. 6907

(2) Whoever violates division (D)(1) of this section when the 6908  
violation is a civil violation for failure to comply with toll 6909  
collection rules is subject to a fee or charge established by the 6910  
department by rule. 6911



Sec. 5502.01. (A) The department of public safety shall 6912  
administer and enforce the laws relating to the registration, 6913  
licensing, sale, and operation of motor vehicles and the laws 6914  
pertaining to the licensing of drivers of motor vehicles. 6915

The department shall compile, analyze, and publish statistics 6916  
relative to motor vehicle accidents and the causes of them, 6917  
prepare and conduct educational programs for the purpose of 6918  
promoting safety in the operation of motor vehicles on the 6919  
highways, and conduct research and studies for the purpose of 6920  
promoting safety on the highways of this state. 6921

(B) The department shall administer the laws and rules 6922  
relative to trauma and emergency medical services specified in 6923  
Chapter 4765. of the Revised Code and any laws and rules relative 6924  
to commercial medical transportation services as may be specified 6925  
in Chapter 4766. of the Revised Code. 6926

(C) The department shall administer and enforce the laws 6927  
contained in Chapters 4301. and 4303. of the Revised Code and 6928  
enforce the rules and orders of the liquor control commission 6929  
pertaining to retail liquor permit holders. 6930

(D) The department shall administer the laws governing the 6931  
state emergency management agency and shall enforce all additional 6932  
duties and responsibilities as prescribed in the Revised Code 6933  
related to emergency management services. 6934

(E) The department shall conduct investigations pursuant to 6935  
Chapter 5101. of the Revised Code in support of the duty of the 6936  
department of job and family services to administer the 6937  
supplemental nutrition assistance program throughout this state. 6938  
The department of public safety shall conduct investigations 6939  
necessary to protect the state's property rights and interests in 6940  
the supplemental nutrition assistance program. 6941

(F) The department of public safety shall enforce compliance 6942  
with orders and rules of the public utilities commission and 6943  
applicable laws in accordance with Chapters 4905., 4921., and 6944  
4923. of the Revised Code regarding commercial motor vehicle 6945  
transportation safety, economic, and hazardous materials 6946  
requirements. 6947

(G) Notwithstanding Chapter 4117. of the Revised Code, the 6948  
department of public safety may establish requirements for its 6949  
enforcement personnel, including its enforcement agents described 6950  
in section 5502.14 of the Revised Code, that include standards of 6951  
conduct, work rules and procedures, and criteria for eligibility 6952  
as law enforcement personnel. 6953

(H) The department shall administer, maintain, and operate 6954  
the Ohio criminal justice network. The Ohio criminal justice 6955  
network shall be a computer network that supports state and local 6956  
criminal justice activities. The network shall be an electronic 6957  
repository for various data, which may include arrest warrants, 6958  
notices of persons wanted by law enforcement agencies, criminal 6959  
records, prison inmate records, stolen vehicle records, vehicle 6960  
operator's licenses, and vehicle registrations and titles. 6961

(I) The department shall coordinate all homeland security 6962  
activities of all state agencies and shall be a liaison between 6963  
state agencies and local entities for those activities and related 6964  
purposes. 6965

(J) Beginning July 1, 2004, the department shall administer 6966  
and enforce the laws relative to private investigators and 6967  
security service providers specified in Chapter 4749. of the 6968  
Revised Code. 6969

(K) The department shall administer criminal justice services 6970  
in accordance with sections 5502.61 to 5502.66 of the Revised 6971  
Code. 6972

Sec. 5503.01. There is hereby created in the department of 6973  
public safety a division of state highway patrol which shall be 6974  
administered by a superintendent of the state highway patrol. 6975

The superintendent shall be appointed by the director of 6976  
public safety, and shall serve at the director's pleasure. The 6977  
superintendent shall hold the rank of colonel and be appointed 6978  
from within the eligible ranks of the patrol. The superintendent 6979  
shall give bond for the faithful performance of the 6980  
superintendent's official duties in such amount and with such 6981  
security as the director approves. 6982

The superintendent, with the approval of the director, may 6983  
appoint any number of state highway patrol troopers and radio 6984  
operators as are necessary to carry out sections 5503.01 to 6985  
5503.06 of the Revised Code, but the number of troopers shall not 6986  
be less than eight hundred eighty. The number of radio operators 6987  
shall not exceed eighty in number. Except as provided in this 6988  
section, at the time of appointment, troopers shall be not less 6989  
than twenty-one years of age, nor have reached thirty-five years 6990  
of age. A person who is attending a training school for 6991  
prospective state highway patrol troopers established under 6992  
section 5503.05 of the Revised Code and attains the age of 6993  
thirty-five years during the person's period of attendance at that 6994  
training school shall not be disqualified as over age and shall be 6995  
permitted to continue to attend the training school as long as the 6996  
person otherwise is eligible to do so. Such a person also remains 6997  
eligible to be appointed a trooper. Any other person who attains 6998  
or will attain the age of thirty-five years prior to the time of 6999  
appointment shall be disqualified as over age. 7000

At the time of appointment, troopers shall have been legal 7001  
residents of Ohio for at least one year, except that this 7002  
residence requirement may be waived by the superintendent. 7003

If any state highway patrol troopers become disabled through 7004  
accident or illness, the superintendent, with the approval of the 7005  
director, shall fill any vacancies through the appointment of 7006  
other troopers from a qualified list to serve during the period of 7007  
the disability. 7008

The superintendent and state highway patrol troopers shall be 7009  
vested with the authority of peace officers for the purpose of 7010  
enforcing the laws of the state that it is the duty of the patrol 7011  
to enforce and may arrest, without warrant, any person who, in the 7012  
presence of the superintendent or any trooper, is engaged in the 7013  
violation of any such laws. The state highway patrol troopers 7014  
shall never be used as peace officers in connection with any 7015  
strike or labor dispute. 7016

Each state highway patrol trooper and radio operator, upon 7017  
appointment and before entering upon official duties, shall take 7018  
an oath of office for faithful performance of the trooper's or 7019  
radio operator's official duties and execute a bond in the sum of 7020  
twenty-five hundred dollars, payable to the state and for the use 7021  
and benefit of any aggrieved party who may have a cause of action 7022  
against any trooper or radio operator for misconduct while in the 7023  
performance of official duties. In no event shall the bond include 7024  
any claim arising out of negligent operation of a motorcycle or 7025  
motor vehicle used by a trooper or radio operator in the 7026  
performance of official duties. 7027

The superintendent shall prescribe a distinguishing uniform 7028  
and badge which shall be worn by each state highway patrol trooper 7029  
and radio operator while on duty, unless otherwise designated by 7030  
the superintendent. No person shall wear the distinguishing 7031  
uniform of the state highway patrol or the badge or any 7032  
distinctive part of that uniform, except on order of the 7033  
superintendent. 7034

The superintendent, with the approval of the director, may 7035

appoint necessary clerks, stenographers, and employees. 7036

**Sec. 5503.03.** The state highway patrol and the superintendent 7037  
of the state highway patrol shall be furnished by the state with 7038  
such vehicles, equipment, and supplies as the director of public 7039  
safety deems necessary, all of which shall remain the property of 7040  
the state and be strictly accounted for by each member of the 7041  
patrol. 7042

The patrol may be equipped with standardized and tested 7043  
devices for weighing vehicles, and may stop and weigh any vehicle 7044  
which appears to weigh in excess of the amounts permitted by 7045  
sections 5577.01 to 5577.14 of the Revised Code. 7046

The superintendent, with the approval of the director, shall 7047  
prescribe rules for instruction and discipline, make all 7048  
administrative rules, and fix the hours of duty for patrol 7049  
officers. ~~He~~ The superintendent shall divide the state into 7050  
districts and assign members of the patrol to such districts in a 7051  
manner that ~~he~~ the superintendent deems proper. ~~He~~ The 7052  
superintendent may transfer members of the patrol from one 7053  
district to another, ~~and classify~~ and rank members of the patrol. 7054  
All ranks below the level of superintendent shall be classified. 7055  
All promotions to a higher grade shall be made from the next lower 7056  
grade. When a patrol officer is promoted by the superintendent, 7057  
the officer's salary shall be increased to that of the lowest step 7058  
in the pay range for the new grade which shall increase the 7059  
officer's salary or wage by at least nine per cent of the base pay 7060  
wherever possible. 7061

**Sec. 5503.04.** Forty-five per cent of the fines collected from 7062  
or moneys arising from bail forfeited by persons apprehended or 7063  
arrested by state highway patrol troopers shall be paid into the 7064  
state treasury to be credited to the general revenue fund, five 7065

per cent shall be paid into the state treasury to be credited to 7066  
the trauma and emergency medical services fund created by section 7067  
4513.263 of the Revised Code, and fifty per cent shall be paid 7068  
into the treasury of the municipal corporation where the case is 7069  
prosecuted, if in a mayor's court. If the prosecution is in a 7070  
trial court outside a municipal corporation, or outside the 7071  
territorial jurisdiction of a municipal court, the fifty per cent 7072  
of the fines and moneys that is not paid into the state treasury 7073  
shall be paid into the treasury of the county where the case is 7074  
prosecuted. The fines and moneys paid into a county treasury and 7075  
the fines and moneys paid into the treasury of a municipal 7076  
corporation shall be deposited one-half to the same fund and 7077  
expended in the same manner as is the revenue received from the 7078  
registration of motor vehicles, and one-half to the general fund 7079  
of such county or municipal corporation. 7080

If the prosecution is in a municipal court, forty-five per 7081  
cent of the fines and moneys shall be paid into the state treasury 7082  
to be credited to the general revenue fund, five per cent shall be 7083  
paid into the state treasury to be credited to the trauma and 7084  
emergency medical services ~~grants~~ fund created by division (E) of 7085  
section 4513.263 of the Revised Code, ten per cent shall be paid 7086  
into the county treasury to be credited to the general fund of the 7087  
county, and forty per cent shall be paid into the municipal 7088  
treasury to be credited to the general fund of the municipal 7089  
corporation. In the Auglaize county, Clermont county, Crawford 7090  
county, Hocking county, Jackson county, Lawrence county, Madison 7091  
county, Miami county, Ottawa county, Portage county, and Wayne 7092  
county municipal courts, that portion of money otherwise paid into 7093  
the municipal treasury shall be paid into the county treasury. 7094

The trial court shall make remittance of the fines and moneys 7095  
as prescribed in this section, and at the same time as the 7096  
remittance is made of the state's portion to the state treasury, 7097

the trial court shall notify the superintendent of the state 7098  
highway patrol of the case and the amount covered by the 7099  
remittance. 7100

This section does not apply to fines for violations of 7101  
division (B) of section 4513.263 of the Revised Code, or for 7102  
violations of any municipal ordinance that is substantively 7103  
comparable to that division, all of which shall be delivered to 7104  
the treasurer of state as provided in division (E) of section 7105  
4513.263 of the Revised Code. 7106

**Sec. 5515.01.** ~~(A)~~ The director of transportation ~~may~~, upon 7107  
formal application being made to the director, may grant a permit 7108  
to any individual, firm, or corporation to use or occupy such 7109  
portion of a road or highway on the state highway system as will 7110  
not incommode the traveling public. Such permits, when granted, 7111  
shall be upon the following conditions: 7112

~~(A)~~(1) The director may issue a permit to any individual, 7113  
firm, or corporation for any use of a road or highway on the state 7114  
highway system that is consistent with applicable federal law or 7115  
federal regulations. 7116

~~(B)~~(2) Such location shall be changed as prescribed by the 7117  
director when the director deems such change necessary for the 7118  
convenience of the traveling public, or in connection with or 7119  
contemplation of the construction, reconstruction, improvement, 7120  
relocating, maintenance, or repair of such road or highway. 7121

~~(C)~~(3) The placing of objects or things shall be at a grade 7122  
and in accordance with such plans, specifications, or both, as 7123  
shall be first approved by the director. 7124

~~(D)~~(4) The road or highway in all respects shall be fully 7125  
restored to its former condition of usefulness and at the expense 7126  
of such individual, firm, or corporation. 7127

~~(E)~~(5) Such individual, firm, or corporation shall maintain 7128  
all objects and things in a proper manner, promptly repair all 7129  
damages resulting to such road or highway on account thereof, and 7130  
in event of failure to so repair such road or highway to pay to 7131  
the state all costs and expenses that may be expended by the 7132  
director in repairing any damage. 7133

~~(F)~~(6) Such other conditions as may seem reasonable to the 7134  
director, ~~but no condition shall be prescribed that imposes the~~ 7135  
~~payment of a money consideration for the privilege granted~~ 7136  
including payment of a reasonable one-time access permit 7137  
processing fee not exceeding thirty dollars for agricultural 7138  
access, seventy dollars for residential access, and three hundred 7139  
dollars for commercial or industrial access. Nothing in this 7140  
division prohibits the director from requiring payment of money 7141  
consideration for a lease, easement, license, or other interest in 7142  
a transportation facility under control of the department of 7143  
transportation. 7144

~~(G)~~(7) Permits may be revoked by the director at any time for 7145  
a noncompliance with the conditions imposed. 7146

~~(H)~~(8) As a condition precedent to the issuance of any permit 7147  
for telecommunications facilities or carbon capture and storage 7148  
pipelines, the director shall require the applicant to provide 7149  
proof it is party to a lease, easement, or license for the 7150  
construction, placement, or operation of such facility or pipeline 7151  
in or on a transportation facility. 7152

(B) Except as otherwise provided in this section and section 7153  
5501.311 of the Revised Code, Chapters 5501., 5503., 5511., 5513., 7154  
5515., 5516., 5517., 5519., 5521., 5523., 5525., 5527., 5528., 7155  
5529., 5531., 5533., and 5535. of the Revised Code do not prohibit 7156  
telephone and electric light and power companies from 7157  
constructing, maintaining, and using telephone or electric light 7158  
and power lines along and upon such roads or highways under 7159



section 4933.14 or other sections of the Revised Code, or to 7160  
affect existing rights of any such companies, or to require such 7161  
companies to obtain a permit from the director, except with 7162  
respect to the location of poles, wires, conduits, and other 7163  
equipment comprising lines on or beneath the surface of such road 7164  
or highways. 7165

(C) This section does not prohibit steam or electric railroad 7166  
companies from constructing tracks across such roads or highways, 7167  
nor authorize the director to grant permission to any company 7168  
owning, operating, controlling, or managing a steam railroad or 7169  
interurban railway in this state to build a new line of railroad, 7170  
or to change or alter the location of existing tracks across any 7171  
road or highway on the state highway system at grade. No such 7172  
company shall change the elevation of any of its tracks across 7173  
such road or highway except in accordance with plans and 7174  
specifications first approved by the director. 7175

(D) This section does not relieve any individual, firm, or 7176  
corporation from the obligation of satisfying any claim or demand 7177  
of an owner of lands abutting on such road or highway on the state 7178  
highway system on account of placing in such road or highway a 7179  
burden in addition to public travel. 7180

**Sec. 5517.02.** (A) Before undertaking the construction, 7181  
reconstruction by widening or resurfacing, or improvement of a 7182  
state highway, or a bridge or culvert thereon, or the installation 7183  
of a traffic control signal on a state highway, the director of 7184  
transportation, except as provided in section 5517.021 of the 7185  
Revised Code, shall make an estimate of the cost of the work using 7186  
the force account project assessment form developed by the auditor 7187  
of state under section 117.16 of the Revised Code. ~~In~~ 7188  
~~constructing, or reconstructing by widening or resurfacing,~~ 7189  
~~improving, maintaining, and repairing state highways, and the~~ 7190

~~bridges and culverts thereon, and in installing, maintaining, and~~ 7191  
~~repairing traffic control signals on state highways, the director,~~ 7192  
~~except as provided in division (B) of this section, shall proceed~~ 7193  
~~by contract let to the lowest competent and responsible bidder,~~ 7194  
~~after advertisement as provided in section 5525.01 of the Revised~~ 7195  
~~Code~~ When a force account project assessment form is required, the 7196  
estimate shall include costs for subcontracted work and any 7197  
competitively bid component costs. 7198

~~(B)(1) Where the work contemplated is the construction of a~~ 7199  
~~bridge or culvert, or the installation of a traffic control~~ 7200  
~~signal, estimated to cost not more than fifty thousand dollars,~~ 7201  
~~the director may proceed by employing labor, purchasing materials,~~ 7202  
~~and furnishing equipment.~~ 7203

~~(2) The~~ After complying with division (A) of this section, 7204  
the director may also proceed without competitive bidding with 7205  
maintenance or repair work by employing labor, purchasing 7206  
materials, and furnishing equipment, provided if the total 7207  
estimated cost of the completed operation, or series of connected 7208  
operations, does not exceed twenty-five the following, as adjusted 7209  
under division (B)(2) of this section: 7210

(a) Thirty thousand dollars per centerline mile of highway, 7211  
exclusive of structures and traffic control signals, ~~or fifty;~~ 7212

(b) Sixty thousand dollars for any single structure or 7213  
traffic control signal or any other single project. 7214

~~(3)(2)~~ On the first day of July of every odd-numbered year 7215  
beginning in 2015, the director shall increase the amounts 7216  
established in division (B)(1) of this section by an amount not to 7217  
exceed the lesser of three per cent, or the percentage amount of 7218  
any increase in the department of transportation's construction 7219  
cost index as annualized and totaled for the prior two calendar 7220  
years. The director shall publish the applicable amounts on the 7221

department's internet web site. 7222

(C) The director may proceed by furnishing equipment, 7223  
purchasing materials, and employing labor in the erection of 7224  
temporary bridges or the making of temporary repairs to a highway 7225  
or bridge rendered necessary by flood, landslide, or other 7226  
extraordinary emergency. If the director determines inability to 7227  
complete such emergency work by force account, the director may 7228  
contract for any part of the work, with or without advertising for 7229  
bids, as the director considers for the best interest of the 7230  
department of transportation. 7231

(D) When a project proceeds by force account under this 7232  
section or section 5517.021 of the Revised Code, the department of 7233  
transportation shall perform the work in compliance with any 7234  
project requirements and specifications that would have applied if 7235  
a contract for the work had been let by competitive bidding. The 7236  
department shall retain in the project record all records 7237  
documenting materials testing compliance, materials placement 7238  
compliance, actual personnel and equipment hours usage, and all 7239  
other documentation that would have been required if a contract 7240  
for the work had been let by competitive bidding. 7241

(E) The director shall proceed by competitive bidding to let 7242  
work to the lowest competent and responsible bidder after 7243  
advertisement as provided in section 5525.01 of the Revised Code 7244  
in both of the following situations: 7245

(1) When the scope of work exceeds the limits established in 7246  
section 5517.021 of the Revised Code; 7247

(2) When the estimated cost for a project, other than work 7248  
described in section 5517.021 of the Revised Code, exceeds the 7249  
amounts established in division (B) of this section, as adjusted. 7250

Sec. 5517.021. (A)(1) The director of transportation may 7251

proceed without competitive bidding by employing labor, purchasing 7252  
materials, and furnishing equipment to do any of the following 7253  
work: 7254

(a) Replace any single span bridge in its substantial 7255  
entirety or widen any single span bridge, including necessary 7256  
modifications to accommodate widening the existing substructure 7257  
and wing walls. The director shall proceed under division 7258  
(A)(1)(a) of this section only if the deck area of the new or 7259  
widened bridge does not exceed seven hundred square feet as 7260  
measured around the outside perimeter of the deck. 7261

(b) Replace the bearings, beams, and deck of any bridge on 7262  
that bridge's existing foundation if the deck area of the 7263  
rehabilitated structure does not exceed eight hundred square feet; 7264

(c) Construct or replace any single cell or multi-cell 7265  
culvert whose total waterway opening does not exceed fifty-two 7266  
square feet; 7267

(d) Pave or patch an asphalt surface if the operation does 7268  
not exceed one hundred twenty tons of asphalt per lane-mile of 7269  
roadway length, except that the department shall not perform a 7270  
continuous resurfacing operation under this section if the cost of 7271  
the work exceeds the amount established in division (B)(1)(a) of 7272  
section 5517.02 of the Revised Code, as adjusted. 7273

(2) Work performed in accordance with division (A)(1) of this 7274  
section may include approach roadway work, extending not more than 7275  
one hundred fifty feet as measured from the back side of the 7276  
bridge abutment wall or outside edge of the culvert, as 7277  
applicable. The length of an approach guardrail shall be in 7278  
accordance with department of transportation design requirements 7279  
and shall not be included in the approach work size limitation. 7280

(B) The requirements of section 117.16 of the Revised Code 7281

shall not apply to work described in division (A) of this section 7282  
and the work shall be exempt from audit for force account purposes 7283  
except to determine compliance with the applicable size or tonnage 7284  
restrictions. 7285

**Sec. 5525.01.** Before entering into a contract, the director 7286  
of transportation shall advertise for bids for two consecutive 7287  
weeks in one newspaper of general circulation published in the 7288  
county in which the improvement or part thereof is located, but if 7289  
there is no such newspaper then in one newspaper having general 7290  
circulation in an adjacent county. In the alternative, the 7291  
director may advertise for bids as provided in section 7.16 of the 7292  
Revised Code. The director may advertise for bids in such other 7293  
publications as the director considers advisable. Such notices 7294  
shall state that plans and specifications for the improvement are 7295  
on file in the office of the director and the district deputy 7296  
director of the district in which the improvement or part thereof 7297  
is located and the time within which bids therefor will be 7298  
received. 7299

Each bidder shall be required to file with the bidder's bid a 7300  
bid guaranty in the form of a certified check, a cashier's check, 7301  
or an electronic funds transfer to the treasurer of state that is 7302  
evidenced by a receipt or by a certification to the director of 7303  
transportation in a form prescribed by the director that an 7304  
electronic funds transfer has been made to the treasurer of state, 7305  
for an amount equal to five per cent of the bidder's bid, but in 7306  
no event more than fifty thousand dollars, or a bid bond for ten 7307  
per cent of the bidder's bid, payable to the director, which 7308  
check, transferred sum, or bond shall be forthwith returned to the 7309  
bidder in case the contract is awarded to another bidder, or, in 7310  
case of a successful bidder, when the bidder has entered into a 7311  
contract and furnished the bonds required by section 5525.16 of 7312  
the Revised Code. In the event the contract is awarded to a 7313

bidder, and the bidder fails or refuses to furnish the bonds as 7314  
required by section 5525.16 of the Revised Code, the check, 7315  
transferred sum, or bid bond filed with the bidder's bid shall be 7316  
forfeited as liquidated damages. No bidder shall be required 7317  
either to file a signed contract with the bidder's bid, to enter 7318  
into a contract, or to furnish the contract performance bond and 7319  
the payment bond required by that section until the bids have been 7320  
opened and the bidder has been notified by the director that the 7321  
bidder is awarded the contract. 7322

The director shall permit a bidder to withdraw the bidder's 7323  
bid from consideration, without forfeiture of the check, 7324  
transferred sum, or bid bond filed with the bid, providing a 7325  
written request together with a sworn statement of the grounds for 7326  
such withdrawal is delivered within forty-eight hours after the 7327  
time established for the receipt of bids, and if the price bid was 7328  
substantially lower than the other bids, providing the bid was 7329  
submitted in good faith, and the reason for the price bid being 7330  
substantially lower was a clerical mistake evident on the face of 7331  
the bid, as opposed to a judgment mistake, and was actually due to 7332  
an unintentional and substantial arithmetic error or an 7333  
unintentional omission of a substantial quantity of work, labor, 7334  
or material made directly in the compilation of the bid. In the 7335  
event the director decides the conditions for withdrawal have not 7336  
been met, the director may award the contract to such bidder. If 7337  
such bidder does not then enter into a contract and furnish the 7338  
contract bond as required by law, the director may declare 7339  
forfeited the check, transferred sum, or bid bond as liquidated 7340  
damages and award the contract to the next higher bidder or reject 7341  
the remaining bids and readvertise the project for bids. Such 7342  
bidder ~~may~~, within thirty days, may appeal the decision of the 7343  
director to the court of common pleas of Franklin county and the 7344  
court may affirm or reverse the decision of the director and may 7345  
order the director to refund the amount of the forfeiture. At the 7346

hearing before the common pleas court evidence may be introduced 7347  
for and against the decision of the director. The decision of the 7348  
common pleas court may be appealed as in other cases. 7349

There is hereby created the ODOT letting fund, which shall be 7350  
in the custody of the treasurer of state but shall not be part of 7351  
the state treasury. All certified checks and cashiers' checks 7352  
received with bidders' bids, and all sums transferred to the 7353  
treasurer of state by electronic funds transfer in connection with 7354  
bidders' bids, under this section shall be credited to the fund. 7355  
All such bid guaranties shall be held in the fund until a 7356  
determination is made as to the final disposition of the money. If 7357  
the department determines that any such bid guaranty is no longer 7358  
required to be held, the amount of the bid guaranty shall be 7359  
returned to the appropriate bidder. If the department determines 7360  
that a bid guaranty under this section shall be forfeited, the 7361  
amount of the bid guaranty shall be transferred or, in the case of 7362  
money paid on a forfeited bond, deposited into the state treasury, 7363  
to the credit of the highway operating fund. Any investment 7364  
earnings of the ODOT letting fund shall be distributed as the 7365  
treasurer of state considers appropriate. 7366

The director shall require all bidders to furnish the 7367  
director, upon such forms as the director may prescribe, detailed 7368  
information with respect to all pending work of the bidder, 7369  
whether with the department of transportation or otherwise, 7370  
together with such other information as the director considers 7371  
necessary. 7372

In the event a bidder fails to submit anything required to be 7373  
submitted with the bid and then fails or refuses to so submit such 7374  
at the request of the director, the failure or refusal constitutes 7375  
grounds for the director, in the director's discretion, to declare 7376  
as forfeited the bid guaranty submitted with the bid. 7377

The director may reject any or all bids. Except in regard to 7378

contracts for environmental remediation and specialty work for 7379  
which there are no classes of work set out in the rules adopted by 7380  
the director, if the director awards the contract, the director 7381  
shall award it to the lowest competent and responsible bidder as 7382  
defined by rules adopted by the director under section 5525.05 of 7383  
the Revised Code, who is qualified to bid under sections 5525.02 7384  
to 5525.09 of the Revised Code. In regard to contracts for 7385  
environmental remediation and specialty work for which there are 7386  
no classes of work set out in the rules adopted by the director, 7387  
the director shall competitively bid the projects in accordance 7388  
with this chapter and shall award the contracts to the lowest and 7389  
best bidder. 7390

The award for all projects competitively let by the director 7391  
under this section shall be made within ten days after the date on 7392  
which the bids are opened, and the successful bidder shall enter 7393  
into a contract and furnish a contract performance bond and a 7394  
payment bond, as provided for in section 5525.16 of the Revised 7395  
Code, within ten days after the bidder is notified that the bidder 7396  
has been awarded the contract. 7397

The director may insert in any contract awarded under this 7398  
chapter a clause providing for value engineering change proposals, 7399  
under which a contractor who has been awarded a contract may 7400  
propose a change in the plans and specifications of the project 7401  
that saves the department time or money on the project without 7402  
impairing any of the essential functions and characteristics of 7403  
the project such as service life, reliability, economy of 7404  
operation, ease of maintenance, safety, and necessary standardized 7405  
features. If the director adopts the value engineering proposal, 7406  
the savings from the proposal shall be divided between the 7407  
department and the contractor according to guidelines established 7408  
by the director, provided that the contractor shall receive at 7409  
least fifty per cent of the savings from the proposal. The 7410



adoption of a value engineering proposal does not invalidate the 7411  
award of the contract or require the director to rebid the 7412  
project. 7413

**Sec. 5525.16.** (A) Before entering into a contract, the 7414  
director of transportation shall require a contract performance 7415  
bond and a payment bond with sufficient sureties, as follows: 7416

(1) A contract performance bond in an amount equal to one 7417  
hundred per cent of the ~~estimated cost of the work~~ contract 7418  
amount, conditioned, among other things, that the contractor will 7419  
perform the work upon the terms proposed, within the time 7420  
prescribed, and in accordance with the plans and specifications, 7421  
will indemnify the state against any damage that may result from 7422  
any failure of the contractor to so perform, and, further, in case 7423  
of a grade separation will indemnify any railroad company involved 7424  
against any damage that may result by reason of the negligence of 7425  
the contractor in making the improvement. 7426

(2) A payment bond in an amount equal to one hundred per cent 7427  
of the ~~estimated cost of the work~~ contract amount, conditioned for 7428  
the payment by the contractor and all subcontractors for labor or 7429  
work performed or materials furnished in connection with the work, 7430  
improvement, or project involved. 7431

(B) In no case is the state liable for damages sustained in 7432  
the construction of any work, improvement, or project under this 7433  
chapter and Chapters 5501., 5503., 5511., 5513., 5515., 5516., 7434  
5517., 5519., 5521., 5523., 5527., 5528., 5529., 5531., 5533., and 7435  
5535. of the Revised Code. 7436

This section does not require the director to take bonds as 7437  
described in division (A) of this section in connection with any 7438  
force account work, but the director may require those bonds in 7439  
connection with force account work. 7440

If any bonds taken under this section are executed by a 7441  
surety company, the director may not approve such bonds unless 7442  
there is attached a certificate of the superintendent of insurance 7443  
that the company is authorized to transact business in this state, 7444  
and a copy of the power of attorney of the agent of the company. 7445  
The superintendent, upon request, shall issue to any licensed 7446  
agent of such company the certificate without charge. 7447

The bonds required to be taken under this section shall be 7448  
executed by the same surety, approved by the director as to 7449  
sufficiency of the sureties, and be in the form prescribed by the 7450  
attorney general. 7451

(C) Any person to whom any money is due for labor or work 7452  
performed or materials furnished in connection with a work, 7453  
improvement, or project, at any time after performing the labor or 7454  
furnishing the materials but not later than ninety days after the 7455  
acceptance of the work, improvement, or project by the director, 7456  
may furnish to the sureties on the payment bond a statement of the 7457  
amount due the person. If the indebtedness is not paid in full at 7458  
the expiration of sixty days after the statement is furnished, the 7459  
person may commence an action in the person's own name upon the 7460  
bond as provided in sections 2307.06 and 2307.07 of the Revised 7461  
Code. 7462

An action shall not be commenced against the sureties on a 7463  
payment bond until sixty days after the furnishing of the 7464  
statement described in this section or, notwithstanding section 7465  
2305.12 of the Revised Code, later than one year after the date of 7466  
the acceptance of the work, improvement, or project. 7467

(D) As used in this section, "improvement," "subcontractor," 7468  
"material supplier," and "materials" have the same meanings as in 7469  
section 1311.01 of the Revised Code, and "contractor" has the same 7470  
meaning as "original contractor" as defined in that section. 7471

Sec. 5553.051. The board of county commissioners may 7472  
establish a reasonable fee to cover the costs the county incurs in 7473  
proceedings to vacate a public road as provided in this chapter, 7474  
including the costs the county incurs in providing published 7475  
notice and mailed notice as required by section 5553.05 of the 7476  
Revised Code. The board may require an initial deposit to be paid 7477  
at the time a petition for vacation of a road is filed under 7478  
section 5553.04 of the Revised Code or promptly thereafter. The 7479  
clerk of the board shall maintain an accurate and detailed 7480  
accounting of all funds received and expended in the processing of 7481  
a petition for vacation of a road. 7482

**Sec. 5577.04.** (A) The maximum wheel load of any one wheel of 7483  
any vehicle, trackless trolley, load, object, or structure 7484  
operated or moved upon improved public highways, streets, bridges, 7485  
or culverts shall not exceed six hundred fifty pounds per inch 7486  
width of pneumatic tire, measured as prescribed by section 5577.03 7487  
of the Revised Code. 7488

(B) The weight of vehicle and load imposed upon a road 7489  
surface that is part of the interstate system by vehicles with 7490  
pneumatic tires shall not exceed any of the following weight 7491  
limitations: 7492

(1) On any one axle, twenty thousand pounds; 7493

(2) On any tandem axle, thirty-four thousand pounds; 7494

(3) On any two or more consecutive axles, the maximum weight 7495  
as determined by application of the formula provided in division 7496  
(C) of this section. 7497

(C) For purposes of division (B)(3) of this section, the 7498  
maximum gross weight on any two or more consecutive axles shall be 7499  
determined by application of the following formula: 7500

$$W = 500((LN/N-1) + 12N + 36).$$
 7501

In this formula, W equals the overall gross weight on any group of two or more consecutive axles to the nearest five hundred pounds, L equals the distance in rounded whole feet between the extreme of any group of two or more consecutive axles, and N equals the number of axles in the group under consideration. However, two consecutive sets of tandem axles may carry a gross load of thirty-four thousand pounds each, provided the overall distance between the first and last axles of such consecutive sets of tandem axles is thirty-six feet or more.

(D) Except as provided in division (I) of this section, the weight of vehicle and load imposed upon a road surface that is not part of the interstate system by vehicles with pneumatic tires shall not exceed any of the following weight limitations:

(1) On any one axle, twenty thousand pounds;

(2) On any two successive axles:

(a) Spaced four feet or less apart, and weighed simultaneously, twenty-four thousand pounds;

(b) Spaced more than four feet apart, and weighed simultaneously, thirty-four thousand pounds, plus one thousand pounds per foot or fraction thereof, over four feet, not to exceed forty thousand pounds.

(3) On any three successive load-bearing axles designed to equalize the load between such axles and spaced so that each such axle of the three-axle group is more than four feet from the next axle in the three-axle group and so that the spacing between the first axle and the third axle of the three-axle group is no more than nine feet, and with such load-bearing three-axle group weighed simultaneously as a unit:

(a) Forty-eight thousand pounds, with the total weight of vehicle and load not exceeding thirty-eight thousand pounds plus an additional nine hundred pounds for each foot of spacing between

the front axle and the rearmost axle of the vehicle; 7533

(b) As an alternative to division (D)(3)(a) of this section, 7534  
forty-two thousand five hundred pounds, if part of a six-axle 7535  
vehicle combination with at least twenty feet of spacing between 7536  
the front axle and rearmost axle, with the total weight of vehicle 7537  
and load not exceeding fifty-four thousand pounds plus an 7538  
additional six hundred pounds for each foot of spacing between the 7539  
front axle and the rearmost axle of the vehicle. 7540

(4) The total weight of vehicle and load utilizing any 7541  
combination of axles, other than as provided for three-axle groups 7542  
in division (D) of this section, shall not exceed thirty-eight 7543  
thousand pounds plus an additional nine hundred pounds for each 7544  
foot of spacing between the front axle and rearmost axle of the 7545  
vehicle. 7546

(E)(1) Notwithstanding divisions (B) and (D) of this section, 7547  
the maximum overall gross weight of vehicle and load imposed upon 7548  
the road surface of an interstate and other roads that are not 7549  
part of the state highway system shall not exceed eighty thousand 7550  
pounds. 7551

(2) Notwithstanding divisions (B) and (D) of this section, 7552  
the maximum overall gross weight of a vehicle and load imposed 7553  
upon the road surface of a road that is part of the state highway 7554  
system and is not an interstate shall not exceed ninety thousand 7555  
pounds. 7556

(F) Notwithstanding any other provision of law, when a 7557  
vehicle is towing another vehicle, such drawbar or other 7558  
connection shall be of a length such as will limit the spacing 7559  
between nearest axles of the respective vehicles to a distance not 7560  
in excess of twelve feet and six inches. 7561

(G) As used in division (B) of this section, "tandem axle" 7562  
means two or more consecutive axles whose centers may be included 7563

between parallel transverse vertical planes spaced more than forty 7564  
inches but not more than ninety-six inches apart, extending across 7565  
the full width of the vehicle. 7566

(H) This section does not apply to passenger bus type 7567  
vehicles operated by a regional transit authority pursuant to 7568  
sections 306.30 to 306.54 of the Revised Code. 7569

(I) Either division (B) or (D) of this section applies to the 7570  
weight of a vehicle and its load imposed upon any road surface 7571  
that is not a part of the interstate system by vehicles with 7572  
pneumatic tires. As between divisions (B) and (D) of this section, 7573  
only the division that yields the highest total gross vehicle 7574  
weight limit shall be applied to any such vehicle. Once that 7575  
division is determined, only the limits contained in the 7576  
subdivisions of that division shall apply to that vehicle. 7577

**Sec. 5577.05.** (A) No vehicle shall be operated upon the 7578  
public highways, streets, bridges, and culverts within the state, 7579  
whose dimensions exceed those specified in this section. 7580

(B) No such vehicle shall have a width in excess of: 7581

(1) One hundred four inches for passenger bus type vehicles 7582  
operated exclusively within municipal corporations; 7583

(2) One hundred two inches, excluding such safety devices as 7584  
are required by law, for passenger bus type vehicles operated over 7585  
freeways, and such other state roads with minimum pavement widths 7586  
of twenty-two feet, except those roads or portions of roads over 7587  
which operation of one hundred two-inch buses is prohibited by 7588  
order of the director of transportation; 7589

(3) One hundred thirty-two inches for traction engines; 7590

(4) One hundred two inches for recreational vehicles, 7591  
excluding safety devices and retracted awnings and other 7592  
appurtenances of six inches or less in width and except that the 7593

director may prohibit the operation of one hundred two inch 7594  
recreational vehicles on designated state highways or portions of 7595  
highways; 7596

(5) One hundred two inches, including load, for all other 7597  
vehicles, except that the director may prohibit the operation of 7598  
one hundred two-inch vehicles on such state highways or portions 7599  
of state highways as the director designates. 7600

(C) No such vehicle shall have a length in excess of: 7601

(1) Sixty-six feet for passenger bus type vehicles and 7602  
articulated passenger bus type vehicles operated by a regional 7603  
transit authority pursuant to sections 306.30 to 306.54 of the 7604  
Revised Code; 7605

(2) Forty-five feet for all other passenger bus type 7606  
vehicles; 7607

(3) Fifty-three feet for any semitrailer when operated in a 7608  
commercial tractor-semitrailer combination, with or without load, 7609  
except that the director may prohibit the operation of any such 7610  
commercial tractor-semitrailer combination on such state highways 7611  
or portions of state highways as the director designates. 7612

(4) Twenty-eight and one-half feet for any semitrailer or 7613  
trailer when operated in a commercial tractor-semitrailer-trailer 7614  
or commercial tractor-semitrailer-semitrailer combination, except 7615  
that the director may prohibit the operation of any such 7616  
commercial tractor-semitrailer-trailer or commercial 7617  
tractor-semitrailer-semitrailer combination on such state highways 7618  
or portions of state highways as the director designates; 7619

(5)(a) Ninety-seven feet for drive-away saddlemount vehicle 7620  
transporter combinations and drive-away saddlemount with fullmount 7621  
vehicle transporter combinations when operated on any interstate, 7622  
United States route, or state route, including reasonable access 7623  
travel on all other roadways for a distance not to exceed one road 7624

mile from any interstate, United States route, or state route, not 7625  
to exceed three saddlemounted vehicles, but which may include one 7626  
fullmount; 7627

(b) Seventy-five feet for drive-away saddlemount vehicle 7628  
transporter combinations and drive-away saddlemount with fullmount 7629  
vehicle transporter combinations, when operated on any roadway not 7630  
designated as an interstate, United States route, or state route, 7631  
not to exceed three saddlemounted vehicles, but which may include 7632  
one fullmount; 7633

(6) Sixty-five feet for any other combination of vehicles 7634  
coupled together, with or without load, except as provided in 7635  
divisions (C)(3) and (4), and in division (E) of this section; 7636

(7) Forty-five feet for recreational vehicles; 7637

(8) ~~Forty~~ Fifty feet for all other vehicles except trailers 7638  
and semitrailers, with or without load. 7639

(D) No such vehicle shall have a height in excess of thirteen 7640  
feet six inches, with or without load. 7641

(E) An automobile transporter or boat transporter shall be 7642  
allowed a length of sixty-five feet and a stinger-steered 7643  
automobile transporter or stinger-steered boat transporter shall 7644  
be allowed a length of seventy-five feet, except that the load 7645  
thereon may extend no more than four feet beyond the rear of such 7646  
vehicles and may extend no more than three feet beyond the front 7647  
of such vehicles, and except further that the director may 7648  
prohibit the operation of a stinger-steered automobile 7649  
transporter, stinger-steered boat transporter, or a B-train 7650  
assembly on any state highway or portion of any state highway that 7651  
the director designates. 7652

(F) The widths prescribed in division (B) of this section 7653  
shall not include side mirrors, turn signal lamps, marker lamps, 7654  
handholds for cab entry and egress, flexible fender extensions, 7655



mud flaps, splash and spray suppressant devices, and load-induced  
tire bulge. 7656  
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The width prescribed in division (B)(5) of this section shall  
not include automatic covering devices, tarp and tarp hardware,  
and tiedown assemblies, provided these safety devices do not  
extend more than three inches from each side of the vehicle. 7658  
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The lengths prescribed in divisions (C)(2) to (8) of this  
section shall not include safety devices, bumpers attached to the  
front or rear of such bus or combination, nonproperty carrying  
devices or components that do not extend more than twenty-four  
inches beyond the rear of the vehicle and are needed for loading  
or unloading, B-train assembly used between the first and second  
semitrailer of a commercial tractor-semitrailer-semitrailer  
combination, energy conservation devices as provided in any  
regulations adopted by the secretary of the United States  
department of transportation, or any noncargo-carrying  
refrigeration equipment attached to the front of trailers and  
semitrailers. In special cases, vehicles whose dimensions exceed  
those prescribed by this section may operate in accordance with  
rules adopted by the director. 7662  
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(G) This section does not apply to fire engines, fire trucks,  
or other vehicles or apparatus belonging to any municipal  
corporation or to the volunteer fire department of any municipal  
corporation or used by such department in the discharge of its  
functions. This section does not apply to vehicles and pole  
trailers used in the transportation of wooden and metal poles, nor  
to the transportation of pipes or well-drilling equipment, nor to  
farm machinery and equipment. ~~The~~ 7676  
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The owner or operator of any vehicle, machinery, or equipment  
not specifically enumerated in this section but the dimensions of  
which exceed the dimensions provided by this section, when  
operating the same on the highways and streets of this state, 7684  
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shall comply with the rules of the director governing such 7688  
movement that the director may adopt. Sections 119.01 to 119.13 of 7689  
the Revised Code apply to any rules the director adopts under this 7690  
section, or the amendment or rescission of the rules, and any 7691  
person adversely affected shall have the same right of appeal as 7692  
provided in those sections. 7693

This section does not require the state, a municipal 7694  
corporation, county, township, or any railroad or other private 7695  
corporation to provide sufficient vertical clearance to permit the 7696  
operation of such vehicle, or to make any changes in or about 7697  
existing structures now crossing streets, roads, and other public 7698  
thoroughfares in this state. 7699

(H) As used in this section, "recreational vehicle" has the 7700  
same meaning as in section 4501.01 of the Revised Code. 7701

**Sec. 5739.02.** For the purpose of providing revenue with which 7702  
to meet the needs of the state, for the use of the general revenue 7703  
fund of the state, for the purpose of securing a thorough and 7704  
efficient system of common schools throughout the state, for the 7705  
purpose of affording revenues, in addition to those from general 7706  
property taxes, permitted under constitutional limitations, and 7707  
from other sources, for the support of local governmental 7708  
functions, and for the purpose of reimbursing the state for the 7709  
expense of administering this chapter, an excise tax is hereby 7710  
levied on each retail sale made in this state. 7711

(A)(1) The tax shall be collected as provided in section 7712  
5739.025 of the Revised Code. The rate of the tax shall be five 7713  
and one-half per cent. The tax applies and is collectible when the 7714  
sale is made, regardless of the time when the price is paid or 7715  
delivered. 7716

(2) In the case of the lease or rental, with a fixed term of 7717  
more than thirty days or an indefinite term with a minimum period 7718

of more than thirty days, of any motor vehicles designed by the 7719  
manufacturer to carry a load of not more than one ton, watercraft, 7720  
outboard motor, or aircraft, or of any tangible personal property, 7721  
other than motor vehicles designed by the manufacturer to carry a 7722  
load of more than one ton, to be used by the lessee or renter 7723  
primarily for business purposes, the tax shall be collected by the 7724  
vendor at the time the lease or rental is consummated and shall be 7725  
calculated by the vendor on the basis of the total amount to be 7726  
paid by the lessee or renter under the lease agreement. If the 7727  
total amount of the consideration for the lease or rental includes 7728  
amounts that are not calculated at the time the lease or rental is 7729  
executed, the tax shall be calculated and collected by the vendor 7730  
at the time such amounts are billed to the lessee or renter. In 7731  
the case of an open-end lease or rental, the tax shall be 7732  
calculated by the vendor on the basis of the total amount to be 7733  
paid during the initial fixed term of the lease or rental, and for 7734  
each subsequent renewal period as it comes due. As used in this 7735  
division, "motor vehicle" has the same meaning as in section 7736  
4501.01 of the Revised Code, and "watercraft" includes an outdrive 7737  
unit attached to the watercraft. 7738

A lease with a renewal clause and a termination penalty or 7739  
similar provision that applies if the renewal clause is not 7740  
exercised is presumed to be a sham transaction. In such a case, 7741  
the tax shall be calculated and paid on the basis of the entire 7742  
length of the lease period, including any renewal periods, until 7743  
the termination penalty or similar provision no longer applies. 7744  
The taxpayer shall bear the burden, by a preponderance of the 7745  
evidence, that the transaction or series of transactions is not a 7746  
sham transaction. 7747

(3) Except as provided in division (A)(2) of this section, in 7748  
the case of a sale, the price of which consists in whole or in 7749  
part of the lease or rental of tangible personal property, the tax 7750

shall be measured by the installments of that lease or rental. 7751

(4) In the case of a sale of a physical fitness facility 7752  
service or recreation and sports club service, the price of which 7753  
consists in whole or in part of a membership for the receipt of 7754  
the benefit of the service, the tax applicable to the sale shall 7755  
be measured by the installments thereof. 7756

(B) The tax does not apply to the following: 7757

(1) Sales to the state or any of its political subdivisions, 7758  
or to any other state or its political subdivisions if the laws of 7759  
that state exempt from taxation sales made to this state and its 7760  
political subdivisions; 7761

(2) Sales of food for human consumption off the premises 7762  
where sold; 7763

(3) Sales of food sold to students only in a cafeteria, 7764  
dormitory, fraternity, or sorority maintained in a private, 7765  
public, or parochial school, college, or university; 7766

(4) Sales of newspapers and of magazine subscriptions and 7767  
sales or transfers of magazines distributed as controlled 7768  
circulation publications; 7769

(5) The furnishing, preparing, or serving of meals without 7770  
charge by an employer to an employee provided the employer records 7771  
the meals as part compensation for services performed or work 7772  
done; 7773

(6) Sales of motor fuel upon receipt, use, distribution, or 7774  
sale of which in this state a tax is imposed by the law of this 7775  
state, but this exemption shall not apply to the sale of motor 7776  
fuel on which a refund of the tax is allowable under division (A) 7777  
of section 5735.14 of the Revised Code; and the tax commissioner 7778  
may deduct the amount of tax levied by this section applicable to 7779  
the price of motor fuel when granting a refund of motor fuel tax 7780

pursuant to division (A) of section 5735.14 of the Revised Code 7781  
and shall cause the amount deducted to be paid into the general 7782  
revenue fund of this state; 7783

(7) Sales of natural gas by a natural gas company, of water 7784  
by a water-works company, or of steam by a heating company, if in 7785  
each case the thing sold is delivered to consumers through pipes 7786  
or conduits, and all sales of communications services by a 7787  
telegraph company, all terms as defined in section 5727.01 of the 7788  
Revised Code, and sales of electricity delivered through wires; 7789

(8) Casual sales by a person, or auctioneer employed directly 7790  
by the person to conduct such sales, except as to such sales of 7791  
motor vehicles, watercraft or outboard motors required to be 7792  
titled under section 1548.06 of the Revised Code, watercraft 7793  
documented with the United States coast guard, snowmobiles, and 7794  
all-purpose vehicles as defined in section 4519.01 of the Revised 7795  
Code; 7796

(9)(a) Sales of services or tangible personal property, other 7797  
than motor vehicles, mobile homes, and manufactured homes, by 7798  
churches, organizations exempt from taxation under section 7799  
501(c)(3) of the Internal Revenue Code of 1986, or nonprofit 7800  
organizations operated exclusively for charitable purposes as 7801  
defined in division (B)(12) of this section, provided that the 7802  
number of days on which such tangible personal property or 7803  
services, other than items never subject to the tax, are sold does 7804  
not exceed six in any calendar year, except as otherwise provided 7805  
in division (B)(9)(b) of this section. If the number of days on 7806  
which such sales are made exceeds six in any calendar year, the 7807  
church or organization shall be considered to be engaged in 7808  
business and all subsequent sales by it shall be subject to the 7809  
tax. In counting the number of days, all sales by groups within a 7810  
church or within an organization shall be considered to be sales 7811  
of that church or organization. 7812

(b) The limitation on the number of days on which tax-exempt sales may be made by a church or organization under division (B)(9)(a) of this section does not apply to sales made by student clubs and other groups of students of a primary or secondary school, or a parent-teacher association, booster group, or similar organization that raises money to support or fund curricular or extracurricular activities of a primary or secondary school.

(c) Divisions (B)(9)(a) and (b) of this section do not apply to sales by a noncommercial educational radio or television broadcasting station.

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

(11) Except for transactions that are sales under division (B)(3)(r) of section 5739.01 of the Revised Code, the transportation of persons or property, unless the transportation is by a private investigation and security service;

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

"Charitable purposes" means the relief of poverty; the improvement of health through the alleviation of illness, disease, or injury; the operation of an organization exclusively for the

provision of professional, laundry, printing, and purchasing 7844  
services to hospitals or charitable institutions; the operation of 7845  
a home for the aged, as defined in section 5701.13 of the Revised 7846  
Code; the operation of a radio or television broadcasting station 7847  
that is licensed by the federal communications commission as a 7848  
noncommercial educational radio or television station; the 7849  
operation of a nonprofit animal adoption service or a county 7850  
humane society; the promotion of education by an institution of 7851  
learning that maintains a faculty of qualified instructors, 7852  
teaches regular continuous courses of study, and confers a 7853  
recognized diploma upon completion of a specific curriculum; the 7854  
operation of a parent-teacher association, booster group, or 7855  
similar organization primarily engaged in the promotion and 7856  
support of the curricular or extracurricular activities of a 7857  
primary or secondary school; the operation of a community or area 7858  
center in which presentations in music, dramatics, the arts, and 7859  
related fields are made in order to foster public interest and 7860  
education therein; the production of performances in music, 7861  
dramatics, and the arts; or the promotion of education by an 7862  
organization engaged in carrying on research in, or the 7863  
dissemination of, scientific and technological knowledge and 7864  
information primarily for the public. 7865

Nothing in this division shall be deemed to exempt sales to 7866  
any organization for use in the operation or carrying on of a 7867  
trade or business, or sales to a home for the aged for use in the 7868  
operation of independent living facilities as defined in division 7869  
(A) of section 5709.12 of the Revised Code. 7870

(13) Building and construction materials and services sold to 7871  
construction contractors for incorporation into a structure or 7872  
improvement to real property under a construction contract with 7873  
this state or a political subdivision of this state, or with the 7874  
United States government or any of its agencies; building and 7875

construction materials and services sold to construction 7876  
contractors for incorporation into a structure or improvement to 7877  
real property that are accepted for ownership by this state or any 7878  
of its political subdivisions, or by the United States government 7879  
or any of its agencies at the time of completion of the structures 7880  
or improvements; building and construction materials sold to 7881  
construction contractors for incorporation into a horticulture 7882  
structure or livestock structure for a person engaged in the 7883  
business of horticulture or producing livestock; building 7884  
materials and services sold to a construction contractor for 7885  
incorporation into a house of public worship or religious 7886  
education, or a building used exclusively for charitable purposes 7887  
under a construction contract with an organization whose purpose 7888  
is as described in division (B)(12) of this section; building 7889  
materials and services sold to a construction contractor for 7890  
incorporation into a building under a construction contract with 7891  
an organization exempt from taxation under section 501(c)(3) of 7892  
the Internal Revenue Code of 1986 when the building is to be used 7893  
exclusively for the organization's exempt purposes; building and 7894  
construction materials sold for incorporation into the original 7895  
construction of a sports facility under section 307.696 of the 7896  
Revised Code; building and construction materials and services 7897  
sold to a construction contractor for incorporation into real 7898  
property outside this state if such materials and services, when 7899  
sold to a construction contractor in the state in which the real 7900  
property is located for incorporation into real property in that 7901  
state, would be exempt from a tax on sales levied by that state; 7902  
and, until one calendar year after the construction of a 7903  
convention center that qualifies for property tax exemption under 7904  
section 5709.084 of the Revised Code is completed, building and 7905  
construction materials and services sold to a construction 7906  
contractor for incorporation into the real property comprising 7907  
that convention center; 7908



(14) Sales of ships or vessels or rail rolling stock used or 7909  
to be used principally in interstate or foreign commerce, and 7910  
repairs, alterations, fuel, and lubricants for such ships or 7911  
vessels or rail rolling stock; 7912

(15) Sales to persons primarily engaged in any of the 7913  
activities mentioned in division (B)(42)(a), (g), or (h) of this 7914  
section, to persons engaged in making retail sales, or to persons 7915  
who purchase for sale from a manufacturer tangible personal 7916  
property that was produced by the manufacturer in accordance with 7917  
specific designs provided by the purchaser, of packages, including 7918  
material, labels, and parts for packages, and of machinery, 7919  
equipment, and material for use primarily in packaging tangible 7920  
personal property produced for sale, including any machinery, 7921  
equipment, and supplies used to make labels or packages, to 7922  
prepare packages or products for labeling, or to label packages or 7923  
products, by or on the order of the person doing the packaging, or 7924  
sold at retail. "Packages" includes bags, baskets, cartons, 7925  
crates, boxes, cans, bottles, bindings, wrappings, and other 7926  
similar devices and containers, but does not include motor 7927  
vehicles or bulk tanks, trailers, or similar devices attached to 7928  
motor vehicles. "Packaging" means placing in a package. Division 7929  
(B)(15) of this section does not apply to persons engaged in 7930  
highway transportation for hire. 7931

(16) Sales of food to persons using supplemental nutrition 7932  
assistance program benefits to purchase the food. As used in this 7933  
division, "food" has the same meaning as in 7 U.S.C. 2012 and 7934  
federal regulations adopted pursuant to the Food and Nutrition Act 7935  
of 2008. 7936

(17) Sales to persons engaged in farming, agriculture, 7937  
horticulture, or floriculture, of tangible personal property for 7938  
use or consumption primarily in the production by farming, 7939  
agriculture, horticulture, or floriculture of other tangible 7940

personal property for use or consumption primarily in the 7941  
production of tangible personal property for sale by farming, 7942  
agriculture, horticulture, or floriculture; or material and parts 7943  
for incorporation into any such tangible personal property for use 7944  
or consumption in production; and of tangible personal property 7945  
for such use or consumption in the conditioning or holding of 7946  
products produced by and for such use, consumption, or sale by 7947  
persons engaged in farming, agriculture, horticulture, or 7948  
floriculture, except where such property is incorporated into real 7949  
property; 7950

(18) Sales of drugs for a human being that may be dispensed 7951  
only pursuant to a prescription; insulin as recognized in the 7952  
official United States pharmacopoeia; urine and blood testing 7953  
materials when used by diabetics or persons with hypoglycemia to 7954  
test for glucose or acetone; hypodermic syringes and needles when 7955  
used by diabetics for insulin injections; epoetin alfa when 7956  
purchased for use in the treatment of persons with medical 7957  
disease; hospital beds when purchased by hospitals, nursing homes, 7958  
or other medical facilities; and medical oxygen and medical 7959  
oxygen-dispensing equipment when purchased by hospitals, nursing 7960  
homes, or other medical facilities; 7961

(19) Sales of prosthetic devices, durable medical equipment 7962  
for home use, or mobility enhancing equipment, when made pursuant 7963  
to a prescription and when such devices or equipment are for use 7964  
by a human being. 7965

(20) Sales of emergency and fire protection vehicles and 7966  
equipment to nonprofit organizations for use solely in providing 7967  
fire protection and emergency services, including trauma care and 7968  
emergency medical services, for political subdivisions of the 7969  
state; 7970

(21) Sales of tangible personal property manufactured in this 7971  
state, if sold by the manufacturer in this state to a retailer for 7972

use in the retail business of the retailer outside of this state 7973  
and if possession is taken from the manufacturer by the purchaser 7974  
within this state for the sole purpose of immediately removing the 7975  
same from this state in a vehicle owned by the purchaser; 7976

(22) Sales of services provided by the state or any of its 7977  
political subdivisions, agencies, instrumentalities, institutions, 7978  
or authorities, or by governmental entities of the state or any of 7979  
its political subdivisions, agencies, instrumentalities, 7980  
institutions, or authorities; 7981

(23) Sales of motor vehicles to nonresidents of this state 7982  
under the circumstances described in division (B) of section 7983  
5739.029 of the Revised Code; 7984

(24) Sales to persons engaged in the preparation of eggs for 7985  
sale of tangible personal property used or consumed directly in 7986  
such preparation, including such tangible personal property used 7987  
for cleaning, sanitizing, preserving, grading, sorting, and 7988  
classifying by size; packages, including material and parts for 7989  
packages, and machinery, equipment, and material for use in 7990  
packaging eggs for sale; and handling and transportation equipment 7991  
and parts therefor, except motor vehicles licensed to operate on 7992  
public highways, used in intraplant or interplant transfers or 7993  
shipment of eggs in the process of preparation for sale, when the 7994  
plant or plants within or between which such transfers or 7995  
shipments occur are operated by the same person. "Packages" 7996  
includes containers, cases, baskets, flats, fillers, filler flats, 7997  
cartons, closure materials, labels, and labeling materials, and 7998  
"packaging" means placing therein. 7999

(25)(a) Sales of water to a consumer for residential use; 8000

(b) Sales of water by a nonprofit corporation engaged 8001  
exclusively in the treatment, distribution, and sale of water to 8002  
consumers, if such water is delivered to consumers through pipes 8003

or tubing.	8004
(26) Fees charged for inspection or reinspection of motor vehicles under section 3704.14 of the Revised Code;	8005 8006
(27) Sales to persons licensed to conduct a food service operation pursuant to section 3717.43 of the Revised Code, of tangible personal property primarily used directly for the following:	8007 8008 8009 8010
(a) To prepare food for human consumption for sale;	8011
(b) To preserve food that has been or will be prepared for human consumption for sale by the food service operator, not including tangible personal property used to display food for selection by the consumer;	8012 8013 8014 8015
(c) To clean tangible personal property used to prepare or serve food for human consumption for sale.	8016 8017
(28) Sales of animals by nonprofit animal adoption services or county humane societies;	8018 8019
(29) Sales of services to a corporation described in division (A) of section 5709.72 of the Revised Code, and sales of tangible personal property that qualifies for exemption from taxation under section 5709.72 of the Revised Code;	8020 8021 8022 8023
(30) Sales and installation of agricultural land tile, as defined in division (B)(5)(a) of section 5739.01 of the Revised Code;	8024 8025 8026
(31) Sales and erection or installation of portable grain bins, as defined in division (B)(5)(b) of section 5739.01 of the Revised Code;	8027 8028 8029
(32) The sale, lease, repair, and maintenance of, parts for, or items attached to or incorporated in, motor vehicles that are primarily used for transporting tangible personal property belonging to others by a person engaged in highway transportation	8030 8031 8032 8033

for hire, except for packages and packaging used for the 8034  
transportation of tangible personal property; 8035

(33) Sales to the state headquarters of any veterans' 8036  
organization in this state that is either incorporated and issued 8037  
a charter by the congress of the United States or is recognized by 8038  
the United States veterans administration, for use by the 8039  
headquarters; 8040

(34) Sales to a telecommunications service vendor, mobile 8041  
telecommunications service vendor, or satellite broadcasting 8042  
service vendor of tangible personal property and services used 8043  
directly and primarily in transmitting, receiving, switching, or 8044  
recording any interactive, one- or two-way electromagnetic 8045  
communications, including voice, image, data, and information, 8046  
through the use of any medium, including, but not limited to, 8047  
poles, wires, cables, switching equipment, computers, and record 8048  
storage devices and media, and component parts for the tangible 8049  
personal property. The exemption provided in this division shall 8050  
be in lieu of all other exemptions under division (B)(42)(a) or 8051  
(n) of this section to which the vendor may otherwise be entitled, 8052  
based upon the use of the thing purchased in providing the 8053  
telecommunications, mobile telecommunications, or satellite 8054  
broadcasting service. 8055

(35)(a) Sales where the purpose of the consumer is to use or 8056  
consume the things transferred in making retail sales and 8057  
consisting of newspaper inserts, catalogues, coupons, flyers, gift 8058  
certificates, or other advertising material that prices and 8059  
describes tangible personal property offered for retail sale. 8060

(b) Sales to direct marketing vendors of preliminary 8061  
materials such as photographs, artwork, and typesetting that will 8062  
be used in printing advertising material; and of printed matter 8063  
that offers free merchandise or chances to win sweepstake prizes 8064  
and that is mailed to potential customers with advertising 8065

material described in division (B)(35)(a) of this section;	8066
(c) Sales of equipment such as telephones, computers,	8067
facsimile machines, and similar tangible personal property	8068
primarily used to accept orders for direct marketing retail sales.	8069
(d) Sales of automatic food vending machines that preserve	8070
food with a shelf life of forty-five days or less by refrigeration	8071
and dispense it to the consumer.	8072
For purposes of division (B)(35) of this section, "direct	8073
marketing" means the method of selling where consumers order	8074
tangible personal property by United States mail, delivery	8075
service, or telecommunication and the vendor delivers or ships the	8076
tangible personal property sold to the consumer from a warehouse,	8077
catalogue distribution center, or similar fulfillment facility by	8078
means of the United States mail, delivery service, or common	8079
carrier.	8080
(36) Sales to a person engaged in the business of	8081
horticulture or producing livestock of materials to be	8082
incorporated into a horticulture structure or livestock structure;	8083
(37) Sales of personal computers, computer monitors, computer	8084
keyboards, modems, and other peripheral computer equipment to an	8085
individual who is licensed or certified to teach in an elementary	8086
or a secondary school in this state for use by that individual in	8087
preparation for teaching elementary or secondary school students;	8088
(38) Sales to a professional racing team of any of the	8089
following:	8090
(a) Motor racing vehicles;	8091
(b) Repair services for motor racing vehicles;	8092
(c) Items of property that are attached to or incorporated in	8093
motor racing vehicles, including engines, chassis, and all other	8094
components of the vehicles, and all spare, replacement, and	8095

rebuilt parts or components of the vehicles; except not including 8096  
tires, consumable fluids, paint, and accessories consisting of 8097  
instrumentation sensors and related items added to the vehicle to 8098  
collect and transmit data by means of telemetry and other forms of 8099  
communication. 8100

(39) Sales of used manufactured homes and used mobile homes, 8101  
as defined in section 5739.0210 of the Revised Code, made on or 8102  
after January 1, 2000; 8103

(40) Sales of tangible personal property and services to a 8104  
provider of electricity used or consumed directly and primarily in 8105  
generating, transmitting, or distributing electricity for use by 8106  
others, including property that is or is to be incorporated into 8107  
and will become a part of the consumer's production, transmission, 8108  
or distribution system and that retains its classification as 8109  
tangible personal property after incorporation; fuel or power used 8110  
in the production, transmission, or distribution of electricity; 8111  
energy conversion equipment as defined in section 5727.01 of the 8112  
Revised Code; and tangible personal property and services used in 8113  
the repair and maintenance of the production, transmission, or 8114  
distribution system, including only those motor vehicles as are 8115  
specially designed and equipped for such use. The exemption 8116  
provided in this division shall be in lieu of all other exemptions 8117  
in division (B)(42)(a) or (n) of this section to which a provider 8118  
of electricity may otherwise be entitled based on the use of the 8119  
tangible personal property or service purchased in generating, 8120  
transmitting, or distributing electricity. 8121

(41) Sales to a person providing services under division 8122  
(B)(3)(r) of section 5739.01 of the Revised Code of tangible 8123  
personal property and services used directly and primarily in 8124  
providing taxable services under that section. 8125

(42) Sales where the purpose of the purchaser is to do any of 8126  
the following: 8127

(a) To incorporate the thing transferred as a material or a	8128
part into tangible personal property to be produced for sale by	8129
manufacturing, assembling, processing, or refining; or to use or	8130
consume the thing transferred directly in producing tangible	8131
personal property for sale by mining, including, without	8132
limitation, the extraction from the earth of all substances that	8133
are classed geologically as minerals, production of crude oil and	8134
natural gas, or directly in the rendition of a public utility	8135
service, except that the sales tax levied by this section shall be	8136
collected upon all meals, drinks, and food for human consumption	8137
sold when transporting persons. Persons engaged in rendering	8138
services in the exploration for, and production of, crude oil and	8139
natural gas for others are deemed engaged directly in the	8140
exploration for, and production of, crude oil and natural gas.	8141
This paragraph does not exempt from "retail sale" or "sales at	8142
retail" the sale of tangible personal property that is to be	8143
incorporated into a structure or improvement to real property.	8144
(b) To hold the thing transferred as security for the	8145
performance of an obligation of the vendor;	8146
(c) To resell, hold, use, or consume the thing transferred as	8147
evidence of a contract of insurance;	8148
(d) To use or consume the thing directly in commercial	8149
fishing;	8150
(e) To incorporate the thing transferred as a material or a	8151
part into, or to use or consume the thing transferred directly in	8152
the production of, magazines distributed as controlled circulation	8153
publications;	8154
(f) To use or consume the thing transferred in the production	8155
and preparation in suitable condition for market and sale of	8156
printed, imprinted, overprinted, lithographic, multilithic,	8157
blueprinted, photostatic, or other productions or reproductions of	8158



written or graphic matter;	8159
(g) To use the thing transferred, as described in section 5739.011 of the Revised Code, primarily in a manufacturing operation to produce tangible personal property for sale;	8160 8161 8162
(h) To use the benefit of a warranty, maintenance or service contract, or similar agreement, as described in division (B)(7) of section 5739.01 of the Revised Code, to repair or maintain tangible personal property, if all of the property that is the subject of the warranty, contract, or agreement would not be subject to the tax imposed by this section;	8163 8164 8165 8166 8167 8168
(i) To use the thing transferred as qualified research and development equipment;	8169 8170
(j) To use or consume the thing transferred primarily in storing, transporting, mailing, or otherwise handling purchased sales inventory in a warehouse, distribution center, or similar facility when the inventory is primarily distributed outside this state to retail stores of the person who owns or controls the warehouse, distribution center, or similar facility, to retail stores of an affiliated group of which that person is a member, or by means of direct marketing. This division does not apply to motor vehicles registered for operation on the public highways. As used in this division, "affiliated group" has the same meaning as in division (B)(3)(e) of section 5739.01 of the Revised Code and "direct marketing" has the same meaning as in division (B)(35) of this section.	8171 8172 8173 8174 8175 8176 8177 8178 8179 8180 8181 8182 8183
(k) To use or consume the thing transferred to fulfill a contractual obligation incurred by a warrantor pursuant to a warranty provided as a part of the price of the tangible personal property sold or by a vendor of a warranty, maintenance or service contract, or similar agreement the provision of which is defined as a sale under division (B)(7) of section 5739.01 of the Revised	8184 8185 8186 8187 8188 8189

Code;	8190
(l) To use or consume the thing transferred in the production of a newspaper for distribution to the public;	8191 8192
(m) To use tangible personal property to perform a service listed in division (B)(3) of section 5739.01 of the Revised Code, if the property is or is to be permanently transferred to the consumer of the service as an integral part of the performance of the service;	8193 8194 8195 8196 8197
(n) To use or consume the thing transferred primarily in producing tangible personal property for sale by farming, agriculture, horticulture, or floriculture. Persons engaged in rendering farming, agriculture, horticulture, or floriculture services for others are deemed engaged primarily in farming, agriculture, horticulture, or floriculture. This paragraph does not exempt from "retail sale" or "sales at retail" the sale of tangible personal property that is to be incorporated into a structure or improvement to real property.	8198 8199 8200 8201 8202 8203 8204 8205 8206
(o) To use or consume the thing transferred in acquiring, formatting, editing, storing, and disseminating data or information by electronic publishing.	8207 8208 8209
As used in division (B)(42) of this section, "thing" includes all transactions included in divisions (B)(3)(a), (b), and (e) of section 5739.01 of the Revised Code.	8210 8211 8212
(43) Sales conducted through a coin operated device that activates vacuum equipment or equipment that dispenses water, whether or not in combination with soap or other cleaning agents or wax, to the consumer for the consumer's use on the premises in washing, cleaning, or waxing a motor vehicle, provided no other personal property or personal service is provided as part of the transaction.	8213 8214 8215 8216 8217 8218 8219
(44) Sales of replacement and modification parts for engines,	8220

airframes, instruments, and interiors in, and paint for, aircraft 8221  
used primarily in a fractional aircraft ownership program, and 8222  
sales of services for the repair, modification, and maintenance of 8223  
such aircraft, and machinery, equipment, and supplies primarily 8224  
used to provide those services. 8225

(45) Sales of telecommunications service that is used 8226  
directly and primarily to perform the functions of a call center. 8227  
As used in this division, "call center" means any physical 8228  
location where telephone calls are placed or received in high 8229  
volume for the purpose of making sales, marketing, customer 8230  
service, technical support, or other specialized business 8231  
activity, and that employs at least fifty individuals that engage 8232  
in call center activities on a full-time basis, or sufficient 8233  
individuals to fill fifty full-time equivalent positions. 8234

(46) Sales by a telecommunications service vendor of 900 8235  
service to a subscriber. This division does not apply to 8236  
information services, as defined in division (FF) of section 8237  
5739.01 of the Revised Code. 8238

(47) Sales of value-added non-voice data service. This 8239  
division does not apply to any similar service that is not 8240  
otherwise a telecommunications service. 8241

(48)(a) Sales of machinery, equipment, and software to a 8242  
qualified direct selling entity for use in a warehouse or 8243  
distribution center primarily for storing, transporting, or 8244  
otherwise handling inventory that is held for sale to independent 8245  
salespersons who operate as direct sellers and that is held 8246  
primarily for distribution outside this state; 8247

(b) As used in division (B)(48)(a) of this section: 8248

(i) "Direct seller" means a person selling consumer products 8249  
to individuals for personal or household use and not from a fixed 8250  
retail location, including selling such product at in-home product 8251

demonstrations, parties, and other one-on-one selling. 8252

(ii) "Qualified direct selling entity" means an entity 8253  
selling to direct sellers at the time the entity enters into a tax 8254  
credit agreement with the tax credit authority pursuant to section 8255  
122.17 of the Revised Code, provided that the agreement was 8256  
entered into on or after January 1, 2007. Neither contingencies 8257  
relevant to the granting of, nor later developments with respect 8258  
to, the tax credit shall impair the status of the qualified direct 8259  
selling entity under division (B)(48) of this section after 8260  
execution of the tax credit agreement by the tax credit authority. 8261

(c) Division (B)(48) of this section is limited to machinery, 8262  
equipment, and software first stored, used, or consumed in this 8263  
state within the period commencing June 24, 2008, and ending on 8264  
the date that is five years after that date. 8265

(49) Sales of materials, parts, equipment, or engines used in 8266  
the repair or maintenance of aircraft or avionics systems of such 8267  
aircraft, and sales of repair, remodeling, replacement, or 8268  
maintenance services in this state performed on aircraft or on an 8269  
aircraft's avionics, engine, or component materials or parts. As 8270  
used in division (B)(49) of this section, "aircraft" means 8271  
aircraft of more than six thousand pounds maximum certified 8272  
takeoff weight or used exclusively in general aviation. 8273

(50) Sales of full flight simulators that are used for pilot 8274  
or flight-crew training, sales of repair or replacement parts or 8275  
components, and sales of repair or maintenance services for such 8276  
full flight simulators. "Full flight simulator" means a replica of 8277  
a specific type, or make, model, and series of aircraft cockpit. 8278  
It includes the assemblage of equipment and computer programs 8279  
necessary to represent aircraft operations in ground and flight 8280  
conditions, a visual system providing an out-of-the-cockpit view, 8281  
and a system that provides cues at least equivalent to those of a 8282  
three-degree-of-freedom motion system, and has the full range of 8283

capabilities of the systems installed in the device as described 8284  
in appendices A and B of part 60 of chapter 1 of title 14 of the 8285  
Code of Federal Regulations. 8286

(51) Any transfer or lease of tangible personal property 8287  
~~between the state and a successful proposer in accordance with~~ 8288  
~~sections 126.60 to 126.605 of the Revised Code, provided the~~ 8289  
~~property is part of a project as defined in section 126.60 of the~~ 8290  
~~Revised Code and the state retains ownership of the project or~~ 8291  
~~part thereof that is being transferred or leased,~~ between the 8292  
state and JobsOhio in accordance with section 4313.02 of the 8293  
Revised Code. 8294

(C) For the purpose of the proper administration of this 8295  
chapter, and to prevent the evasion of the tax, it is presumed 8296  
that all sales made in this state are subject to the tax until the 8297  
contrary is established. 8298

(D) The levy of this tax on retail sales of recreation and 8299  
sports club service shall not prevent a municipal corporation from 8300  
levying any tax on recreation and sports club dues or on any 8301  
income generated by recreation and sports club dues. 8302

(E) The tax collected by the vendor from the consumer under 8303  
this chapter is not part of the price, but is a tax collection for 8304  
the benefit of the state, and of counties levying an additional 8305  
sales tax pursuant to section 5739.021 or 5739.026 of the Revised 8306  
Code and of transit authorities levying an additional sales tax 8307  
pursuant to section 5739.023 of the Revised Code. Except for the 8308  
discount authorized under section 5739.12 of the Revised Code and 8309  
the effects of any rounding pursuant to section 5703.055 of the 8310  
Revised Code, no person other than the state or such a county or 8311  
transit authority shall derive any benefit from the collection or 8312  
payment of the tax levied by this section or section 5739.021, 8313  
5739.023, or 5739.026 of the Revised Code. 8314

**Sec. 5747.01.** Except as otherwise expressly provided or 8315  
clearly appearing from the context, any term used in this chapter 8316  
that is not otherwise defined in this section has the same meaning 8317  
as when used in a comparable context in the laws of the United 8318  
States relating to federal income taxes or if not used in a 8319  
comparable context in those laws, has the same meaning as in 8320  
section 5733.40 of the Revised Code. Any reference in this chapter 8321  
to the Internal Revenue Code includes other laws of the United 8322  
States relating to federal income taxes. 8323

As used in this chapter: 8324

(A) "Adjusted gross income" or "Ohio adjusted gross income" 8325  
means federal adjusted gross income, as defined and used in the 8326  
Internal Revenue Code, adjusted as provided in this section: 8327

(1) Add interest or dividends on obligations or securities of 8328  
any state or of any political subdivision or authority of any 8329  
state, other than this state and its subdivisions and authorities. 8330

(2) Add interest or dividends on obligations of any 8331  
authority, commission, instrumentality, territory, or possession 8332  
of the United States to the extent that the interest or dividends 8333  
are exempt from federal income taxes but not from state income 8334  
taxes. 8335

(3) Deduct interest or dividends on obligations of the United 8336  
States and its territories and possessions or of any authority, 8337  
commission, or instrumentality of the United States to the extent 8338  
that the interest or dividends are included in federal adjusted 8339  
gross income but exempt from state income taxes under the laws of 8340  
the United States. 8341

(4) Deduct disability and survivor's benefits to the extent 8342  
included in federal adjusted gross income. 8343

(5) Deduct benefits under Title II of the Social Security Act 8344

and tier 1 railroad retirement benefits to the extent included in 8345  
federal adjusted gross income under section 86 of the Internal 8346  
Revenue Code. 8347

(6) In the case of a taxpayer who is a beneficiary of a trust 8348  
that makes an accumulation distribution as defined in section 665 8349  
of the Internal Revenue Code, add, for the beneficiary's taxable 8350  
years beginning before 2002, the portion, if any, of such 8351  
distribution that does not exceed the undistributed net income of 8352  
the trust for the three taxable years preceding the taxable year 8353  
in which the distribution is made to the extent that the portion 8354  
was not included in the trust's taxable income for any of the 8355  
trust's taxable years beginning in 2002 or thereafter. 8356

"Undistributed net income of a trust" means the taxable income of 8357  
the trust increased by (a)(i) the additions to adjusted gross 8358  
income required under division (A) of this section and (ii) the 8359  
personal exemptions allowed to the trust pursuant to section 8360  
642(b) of the Internal Revenue Code, and decreased by (b)(i) the 8361  
deductions to adjusted gross income required under division (A) of 8362  
this section, (ii) the amount of federal income taxes attributable 8363  
to such income, and (iii) the amount of taxable income that has 8364  
been included in the adjusted gross income of a beneficiary by 8365  
reason of a prior accumulation distribution. Any undistributed net 8366  
income included in the adjusted gross income of a beneficiary 8367  
shall reduce the undistributed net income of the trust commencing 8368  
with the earliest years of the accumulation period. 8369

(7) Deduct the amount of wages and salaries, if any, not 8370  
otherwise allowable as a deduction but that would have been 8371  
allowable as a deduction in computing federal adjusted gross 8372  
income for the taxable year, had the targeted jobs credit allowed 8373  
and determined under sections 38, 51, and 52 of the Internal 8374  
Revenue Code not been in effect. 8375

(8) Deduct any interest or interest equivalent on public 8376

obligations and purchase obligations to the extent that the 8377  
interest or interest equivalent is included in federal adjusted 8378  
gross income. 8379

(9) Add any loss or deduct any gain resulting from the sale, 8380  
exchange, or other disposition of public obligations to the extent 8381  
that the loss has been deducted or the gain has been included in 8382  
computing federal adjusted gross income. 8383

(10) Deduct or add amounts, as provided under section 5747.70 8384  
of the Revised Code, related to contributions to variable college 8385  
savings program accounts made or tuition units purchased pursuant 8386  
to Chapter 3334. of the Revised Code. 8387

(11)(a) Deduct, to the extent not otherwise allowable as a 8388  
deduction or exclusion in computing federal or Ohio adjusted gross 8389  
income for the taxable year, the amount the taxpayer paid during 8390  
the taxable year for medical care insurance and qualified 8391  
long-term care insurance for the taxpayer, the taxpayer's spouse, 8392  
and dependents. No deduction for medical care insurance under 8393  
division (A)(11) of this section shall be allowed either to any 8394  
taxpayer who is eligible to participate in any subsidized health 8395  
plan maintained by any employer of the taxpayer or of the 8396  
taxpayer's spouse, or to any taxpayer who is entitled to, or on 8397  
application would be entitled to, benefits under part A of Title 8398  
XVIII of the "Social Security Act," 49 Stat. 620 (1935), 42 U.S.C. 8399  
301, as amended. For the purposes of division (A)(11)(a) of this 8400  
section, "subsidized health plan" means a health plan for which 8401  
the employer pays any portion of the plan's cost. The deduction 8402  
allowed under division (A)(11)(a) of this section shall be the net 8403  
of any related premium refunds, related premium reimbursements, or 8404  
related insurance premium dividends received during the taxable 8405  
year. 8406

(b) Deduct, to the extent not otherwise deducted or excluded 8407  
in computing federal or Ohio adjusted gross income during the 8408



taxable year, the amount the taxpayer paid during the taxable 8409  
year, not compensated for by any insurance or otherwise, for 8410  
medical care of the taxpayer, the taxpayer's spouse, and 8411  
dependents, to the extent the expenses exceed seven and one-half 8412  
per cent of the taxpayer's federal adjusted gross income. 8413

(c) Deduct, to the extent not otherwise deducted or excluded 8414  
in computing federal or Ohio adjusted gross income, any amount 8415  
included in federal adjusted gross income under section 105 or not 8416  
excluded under section 106 of the Internal Revenue Code solely 8417  
because it relates to an accident and health plan for a person who 8418  
otherwise would be a "qualifying relative" and thus a "dependent" 8419  
under section 152 of the Internal Revenue Code but for the fact 8420  
that the person fails to meet the income and support limitations 8421  
under section 152(d)(1)(B) and (C) of the Internal Revenue Code. 8422

(d) For purposes of division (A)(11) of this section, 8423  
"medical care" has the meaning given in section 213 of the 8424  
Internal Revenue Code, subject to the special rules, limitations, 8425  
and exclusions set forth therein, and "qualified long-term care" 8426  
has the same meaning given in section 7702B(c) of the Internal 8427  
Revenue Code. Solely for purposes of divisions (A)(11)(a) and (c) 8428  
of this section, "dependent" includes a person who otherwise would 8429  
be a "qualifying relative" and thus a "dependent" under section 8430  
152 of the Internal Revenue Code but for the fact that the person 8431  
fails to meet the income and support limitations under section 8432  
152(d)(1)(B) and (C) of the Internal Revenue Code. 8433

(12)(a) Deduct any amount included in federal adjusted gross 8434  
income solely because the amount represents a reimbursement or 8435  
refund of expenses that in any year the taxpayer had deducted as 8436  
an itemized deduction pursuant to section 63 of the Internal 8437  
Revenue Code and applicable United States department of the 8438  
treasury regulations. The deduction otherwise allowed under 8439  
division (A)(12)(a) of this section shall be reduced to the extent 8440

the reimbursement is attributable to an amount the taxpayer 8441  
deducted under this section in any taxable year. 8442

(b) Add any amount not otherwise included in Ohio adjusted 8443  
gross income for any taxable year to the extent that the amount is 8444  
attributable to the recovery during the taxable year of any amount 8445  
deducted or excluded in computing federal or Ohio adjusted gross 8446  
income in any taxable year. 8447

(13) Deduct any portion of the deduction described in section 8448  
1341(a)(2) of the Internal Revenue Code, for repaying previously 8449  
reported income received under a claim of right, that meets both 8450  
of the following requirements: 8451

(a) It is allowable for repayment of an item that was 8452  
included in the taxpayer's adjusted gross income for a prior 8453  
taxable year and did not qualify for a credit under division (A) 8454  
or (B) of section 5747.05 of the Revised Code for that year; 8455

(b) It does not otherwise reduce the taxpayer's adjusted 8456  
gross income for the current or any other taxable year. 8457

(14) Deduct an amount equal to the deposits made to, and net 8458  
investment earnings of, a medical savings account during the 8459  
taxable year, in accordance with section 3924.66 of the Revised 8460  
Code. The deduction allowed by division (A)(14) of this section 8461  
does not apply to medical savings account deposits and earnings 8462  
otherwise deducted or excluded for the current or any other 8463  
taxable year from the taxpayer's federal adjusted gross income. 8464

(15)(a) Add an amount equal to the funds withdrawn from a 8465  
medical savings account during the taxable year, and the net 8466  
investment earnings on those funds, when the funds withdrawn were 8467  
used for any purpose other than to reimburse an account holder 8468  
for, or to pay, eligible medical expenses, in accordance with 8469  
section 3924.66 of the Revised Code; 8470

(b) Add the amounts distributed from a medical savings 8471

account under division (A)(2) of section 3924.68 of the Revised Code during the taxable year. 8472  
8473

(16) Add any amount claimed as a credit under section 8474  
5747.059 or 5747.65 of the Revised Code to the extent that such 8475  
amount satisfies either of the following: 8476

(a) The amount was deducted or excluded from the computation 8477  
of the taxpayer's federal adjusted gross income as required to be 8478  
reported for the taxpayer's taxable year under the Internal 8479  
Revenue Code; 8480

(b) The amount resulted in a reduction of the taxpayer's 8481  
federal adjusted gross income as required to be reported for any 8482  
of the taxpayer's taxable years under the Internal Revenue Code. 8483

(17) Deduct the amount contributed by the taxpayer to an 8484  
individual development account program established by a county 8485  
department of job and family services pursuant to sections 329.11 8486  
to 329.14 of the Revised Code for the purpose of matching funds 8487  
deposited by program participants. On request of the tax 8488  
commissioner, the taxpayer shall provide any information that, in 8489  
the tax commissioner's opinion, is necessary to establish the 8490  
amount deducted under division (A)(17) of this section. 8491

(18) Beginning in taxable year 2001 but not for any taxable 8492  
year beginning after December 31, 2005, if the taxpayer is married 8493  
and files a joint return and the combined federal adjusted gross 8494  
income of the taxpayer and the taxpayer's spouse for the taxable 8495  
year does not exceed one hundred thousand dollars, or if the 8496  
taxpayer is single and has a federal adjusted gross income for the 8497  
taxable year not exceeding fifty thousand dollars, deduct amounts 8498  
paid during the taxable year for qualified tuition and fees paid 8499  
to an eligible institution for the taxpayer, the taxpayer's 8500  
spouse, or any dependent of the taxpayer, who is a resident of 8501  
this state and is enrolled in or attending a program that 8502

culminates in a degree or diploma at an eligible institution. The 8503  
deduction may be claimed only to the extent that qualified tuition 8504  
and fees are not otherwise deducted or excluded for any taxable 8505  
year from federal or Ohio adjusted gross income. The deduction may 8506  
not be claimed for educational expenses for which the taxpayer 8507  
claims a credit under section 5747.27 of the Revised Code. 8508

(19) Add any reimbursement received during the taxable year 8509  
of any amount the taxpayer deducted under division (A)(18) of this 8510  
section in any previous taxable year to the extent the amount is 8511  
not otherwise included in Ohio adjusted gross income. 8512

(20)(a)(i) Subject to divisions (A)(20)(a)(iii), (iv), and 8513  
(v) of this section, add five-sixths of the amount of depreciation 8514  
expense allowed by subsection (k) of section 168 of the Internal 8515  
Revenue Code, including the taxpayer's proportionate or 8516  
distributive share of the amount of depreciation expense allowed 8517  
by that subsection to a pass-through entity in which the taxpayer 8518  
has a direct or indirect ownership interest. 8519

(ii) Subject to divisions (A)(20)(a)(iii), (iv), and (v) of 8520  
this section, add five-sixths of the amount of qualifying section 8521  
179 depreciation expense, including the taxpayer's proportionate 8522  
or distributive share of the amount of qualifying section 179 8523  
depreciation expense allowed to any pass-through entity in which 8524  
the taxpayer has a direct or indirect ownership interest. 8525

(iii) Subject to division (A)(20)(a)(v) of this section, for 8526  
taxable years beginning in 2012 or thereafter, if the increase in 8527  
income taxes withheld by the taxpayer is equal to or greater than 8528  
ten per cent of income taxes withheld by the taxpayer during the 8529  
taxpayer's immediately preceding taxable year, "two-thirds" shall 8530  
be substituted for "five-sixths" for the purpose of divisions 8531  
(A)(20)(a)(i) and (ii) of this section. 8532

(iv) Subject to division (A)(20)(a)(v) of this section, for 8533

taxable years beginning in 2012 or thereafter, a taxpayer is not 8534  
required to add an amount under division (A)(20) of this section 8535  
if the increase in income taxes withheld by the taxpayer and by 8536  
any pass-through entity in which the taxpayer has a direct or 8537  
indirect ownership interest is equal to or greater than the sum of 8538  
(I) the amount of qualifying section 179 depreciation expense and 8539  
(II) the amount of depreciation expense allowed to the taxpayer by 8540  
subsection (k) of section 168 of the Internal Revenue Code, and 8541  
including the taxpayer's proportionate or distributive shares of 8542  
such amounts allowed to any such pass-through entities. 8543

(v) If a taxpayer directly or indirectly incurs a net 8544  
operating loss for the taxable year for federal income tax 8545  
purposes, to the extent such loss resulted from depreciation 8546  
expense allowed by subsection (k) of section 168 of the Internal 8547  
Revenue Code and by qualifying section 179 depreciation expense, 8548  
"the entire" shall be substituted for "five-sixths of the" for the 8549  
purpose of divisions (A)(20)(a)(i) and (ii) of this section. 8550

The tax commissioner, under procedures established by the 8551  
commissioner, may waive the add-backs related to a pass-through 8552  
entity if the taxpayer owns, directly or indirectly, less than 8553  
five per cent of the pass-through entity. 8554

(b) Nothing in division (A)(20) of this section shall be 8555  
construed to adjust or modify the adjusted basis of any asset. 8556

(c) To the extent the add-back required under division 8557  
(A)(20)(a) of this section is attributable to property generating 8558  
nonbusiness income or loss allocated under section 5747.20 of the 8559  
Revised Code, the add-back shall be situated to the same location 8560  
as the nonbusiness income or loss generated by the property for 8561  
the purpose of determining the credit under division (A) of 8562  
section 5747.05 of the Revised Code. Otherwise, the add-back shall 8563  
be apportioned, subject to one or more of the four alternative 8564  
methods of apportionment enumerated in section 5747.21 of the 8565

Revised Code. 8566

(d) For the purposes of division (A)(20)(a)(v) of this 8567  
section, net operating loss carryback and carryforward shall not 8568  
include the allowance of any net operating loss deduction 8569  
carryback or carryforward to the taxable year to the extent such 8570  
loss resulted from depreciation allowed by section 168(k) of the 8571  
Internal Revenue Code and by the qualifying section 179 8572  
depreciation expense amount. 8573

(e) For the purposes of divisions (A)(20) and (21) of this 8574  
section: 8575

(i) "Income taxes withheld" means the total amount withheld 8576  
and remitted under sections 5747.06 and 5747.07 of the Revised 8577  
Code by an employer during the employer's taxable year. 8578

(ii) "Increase in income taxes withheld" means the amount by 8579  
which the amount of income taxes withheld by an employer during 8580  
the employer's current taxable year exceeds the amount of income 8581  
taxes withheld by that employer during the employer's immediately 8582  
preceding taxable year. 8583

(iii) "Qualifying section 179 depreciation expense" means the 8584  
difference between (I) the amount of depreciation expense directly 8585  
or indirectly allowed to a taxpayer under section 179 of the 8586  
Internal Revised Code, and (II) the amount of depreciation expense 8587  
directly or indirectly allowed to the taxpayer under section 179 8588  
of the Internal Revenue Code as that section existed on December 8589  
31, 2002. 8590

(21)(a) If the taxpayer was required to add an amount under 8591  
division (A)(20)(a) of this section for a taxable year, deduct one 8592  
of the following: 8593

(i) One-fifth of the amount so added for each of the five 8594  
succeeding taxable years if the amount so added was five-sixths of 8595  
qualifying section 179 depreciation expense or depreciation 8596

expense allowed by subsection (k) of section 168 of the Internal Revenue Code; 8597  
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(ii) One-half of the amount so added for each of the two succeeding taxable years if the amount so added was two-thirds of such depreciation expense; 8599  
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(iii) One-sixth of the amount so added for each of the six succeeding taxable years if the entire amount of such depreciation expense was so added. 8602  
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(b) If the amount deducted under division (A)(21)(a) of this section is attributable to an add-back allocated under division (A)(20)(c) of this section, the amount deducted shall be situated to the same location. Otherwise, the add-back shall be apportioned using the apportionment factors for the taxable year in which the deduction is taken, subject to one or more of the four alternative methods of apportionment enumerated in section 5747.21 of the Revised Code. 8605  
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(c) No deduction is available under division (A)(21)(a) of this section with regard to any depreciation allowed by section 168(k) of the Internal Revenue Code and by the qualifying section 179 depreciation expense amount to the extent that such depreciation results in or increases a federal net operating loss carryback or carryforward. If no such deduction is available for a taxable year, the taxpayer may carry forward the amount not deducted in such taxable year to the next taxable year and add that amount to any deduction otherwise available under division (A)(21)(a) of this section for that next taxable year. The carryforward of amounts not so deducted shall continue until the entire addition required by division (A)(20)(a) of this section has been deducted. 8613  
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(d) No refund shall be allowed as a result of adjustments made by division (A)(21) of this section. 8626  
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(22) Deduct, to the extent not otherwise deducted or excluded 8628  
in computing federal or Ohio adjusted gross income for the taxable 8629  
year, the amount the taxpayer received during the taxable year as 8630  
reimbursement for life insurance premiums under section 5919.31 of 8631  
the Revised Code. 8632

(23) Deduct, to the extent not otherwise deducted or excluded 8633  
in computing federal or Ohio adjusted gross income for the taxable 8634  
year, the amount the taxpayer received during the taxable year as 8635  
a death benefit paid by the adjutant general under section 5919.33 8636  
of the Revised Code. 8637

(24) Deduct, to the extent included in federal adjusted gross 8638  
income and not otherwise allowable as a deduction or exclusion in 8639  
computing federal or Ohio adjusted gross income for the taxable 8640  
year, military pay and allowances received by the taxpayer during 8641  
the taxable year for active duty service in the United States 8642  
army, air force, navy, marine corps, or coast guard or reserve 8643  
components thereof or the national guard. The deduction may not be 8644  
claimed for military pay and allowances received by the taxpayer 8645  
while the taxpayer is stationed in this state. 8646

(25) Deduct, to the extent not otherwise allowable as a 8647  
deduction or exclusion in computing federal or Ohio adjusted gross 8648  
income for the taxable year and not otherwise compensated for by 8649  
any other source, the amount of qualified organ donation expenses 8650  
incurred by the taxpayer during the taxable year, not to exceed 8651  
ten thousand dollars. A taxpayer may deduct qualified organ 8652  
donation expenses only once for all taxable years beginning with 8653  
taxable years beginning in 2007. 8654

For the purposes of division (A)(25) of this section: 8655

(a) "Human organ" means all or any portion of a human liver, 8656  
pancreas, kidney, intestine, or lung, and any portion of human 8657  
bone marrow. 8658



(b) "Qualified organ donation expenses" means travel 8659  
expenses, lodging expenses, and wages and salary forgone by a 8660  
taxpayer in connection with the taxpayer's donation, while living, 8661  
of one or more of the taxpayer's human organs to another human 8662  
being. 8663

(26) Deduct, to the extent not otherwise deducted or excluded 8664  
in computing federal or Ohio adjusted gross income for the taxable 8665  
year, amounts received by the taxpayer as retired military 8666  
personnel pay for service in the United States army, navy, air 8667  
force, coast guard, or marine corps or reserve components thereof, 8668  
or the national guard, or received by the surviving spouse or 8669  
former spouse of such a taxpayer under the survivor benefit plan 8670  
on account of such a taxpayer's death. If the taxpayer receives 8671  
income on account of retirement paid under the federal civil 8672  
service retirement system or federal employees retirement system, 8673  
or under any successor retirement program enacted by the congress 8674  
of the United States that is established and maintained for 8675  
retired employees of the United States government, and such 8676  
retirement income is based, in whole or in part, on credit for the 8677  
taxpayer's military service, the deduction allowed under this 8678  
division shall include only that portion of such retirement income 8679  
that is attributable to the taxpayer's military service, to the 8680  
extent that portion of such retirement income is otherwise 8681  
included in federal adjusted gross income and is not otherwise 8682  
deducted under this section. Any amount deducted under division 8683  
(A)(26) of this section is not included in a taxpayer's adjusted 8684  
gross income for the purposes of section 5747.055 of the Revised 8685  
Code. No amount may be deducted under division (A)(26) of this 8686  
section on the basis of which a credit was claimed under section 8687  
5747.055 of the Revised Code. 8688

(27) Deduct, to the extent not otherwise deducted or excluded 8689  
in computing federal or Ohio adjusted gross income for the taxable 8690

year, the amount the taxpayer received during the taxable year 8691  
from the military injury relief fund created in section 5101.98 of 8692  
the Revised Code. 8693

(28) Deduct, to the extent not otherwise deducted or excluded 8694  
in computing federal or Ohio adjusted gross income for the taxable 8695  
year, the amount the taxpayer received as a veterans bonus during 8696  
the taxable year from the Ohio department of veterans services as 8697  
authorized by Section 2r of Article VIII, Ohio Constitution. 8698

(29) Deduct, to the extent not otherwise deducted or excluded 8699  
in computing federal or Ohio adjusted gross income for the taxable 8700  
year, any loss from wagering transactions that is allowed as an 8701  
itemized deduction under section 165 of the Internal Revenue Code 8702  
and that the taxpayer deducted in computing federal taxable 8703  
income. 8704

(30) Deduct, to the extent not otherwise deducted or excluded 8705  
in computing federal or Ohio adjusted gross income for the taxable 8706  
year, any income ~~derived from providing public services under a~~ 8707  
~~contract through a project owned by the state, as described in~~ 8708  
~~section 126.604 of the Revised Code or~~ derived from a transfer 8709  
agreement or from the enterprise transferred under that agreement 8710  
under section 4313.02 of the Revised Code. 8711

(31) Deduct, to the extent not otherwise deducted or excluded 8712  
in computing federal or Ohio adjusted gross income for the taxable 8713  
year, Ohio college opportunity or federal Pell grant amounts 8714  
received by the taxpayer or the taxpayer's spouse or dependent 8715  
pursuant to section 3333.122 of the Revised Code or 20 U.S.C. 8716  
1070a, et seq., and used to pay room or board furnished by the 8717  
educational institution for which the grant was awarded at the 8718  
institution's facilities, including meal plans administered by the 8719  
institution. For the purposes of this division, receipt of a grant 8720  
includes the distribution of a grant directly to an educational 8721  
institution and the crediting of the grant to the enrollee's 8722

account with the institution. 8723

(B) "Business income" means income, including gain or loss, 8724  
arising from transactions, activities, and sources in the regular 8725  
course of a trade or business and includes income, gain, or loss 8726  
from real property, tangible property, and intangible property if 8727  
the acquisition, rental, management, and disposition of the 8728  
property constitute integral parts of the regular course of a 8729  
trade or business operation. "Business income" includes income, 8730  
including gain or loss, from a partial or complete liquidation of 8731  
a business, including, but not limited to, gain or loss from the 8732  
sale or other disposition of goodwill. 8733

(C) "Nonbusiness income" means all income other than business 8734  
income and may include, but is not limited to, compensation, rents 8735  
and royalties from real or tangible personal property, capital 8736  
gains, interest, dividends and distributions, patent or copyright 8737  
royalties, or lottery winnings, prizes, and awards. 8738

(D) "Compensation" means any form of remuneration paid to an 8739  
employee for personal services. 8740

(E) "Fiduciary" means a guardian, trustee, executor, 8741  
administrator, receiver, conservator, or any other person acting 8742  
in any fiduciary capacity for any individual, trust, or estate. 8743

(F) "Fiscal year" means an accounting period of twelve months 8744  
ending on the last day of any month other than December. 8745

(G) "Individual" means any natural person. 8746

(H) "Internal Revenue Code" means the "Internal Revenue Code 8747  
of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended. 8748

(I) "Resident" means any of the following, provided that 8749  
division (I)(3) of this section applies only to taxable years of a 8750  
trust beginning in 2002 or thereafter: 8751

(1) An individual who is domiciled in this state, subject to 8752

section 5747.24 of the Revised Code; 8753

(2) The estate of a decedent who at the time of death was 8754  
domiciled in this state. The domicile tests of section 5747.24 of 8755  
the Revised Code are not controlling for purposes of division 8756  
(I)(2) of this section. 8757

(3) A trust that, in whole or part, resides in this state. If 8758  
only part of a trust resides in this state, the trust is a 8759  
resident only with respect to that part. 8760

For the purposes of division (I)(3) of this section: 8761

(a) A trust resides in this state for the trust's current 8762  
taxable year to the extent, as described in division (I)(3)(d) of 8763  
this section, that the trust consists directly or indirectly, in 8764  
whole or in part, of assets, net of any related liabilities, that 8765  
were transferred, or caused to be transferred, directly or 8766  
indirectly, to the trust by any of the following: 8767

(i) A person, a court, or a governmental entity or 8768  
instrumentality on account of the death of a decedent, but only if 8769  
the trust is described in division (I)(3)(e)(i) or (ii) of this 8770  
section; 8771

(ii) A person who was domiciled in this state for the 8772  
purposes of this chapter when the person directly or indirectly 8773  
transferred assets to an irrevocable trust, but only if at least 8774  
one of the trust's qualifying beneficiaries is domiciled in this 8775  
state for the purposes of this chapter during all or some portion 8776  
of the trust's current taxable year; 8777

(iii) A person who was domiciled in this state for the 8778  
purposes of this chapter when the trust document or instrument or 8779  
part of the trust document or instrument became irrevocable, but 8780  
only if at least one of the trust's qualifying beneficiaries is a 8781  
resident domiciled in this state for the purposes of this chapter 8782  
during all or some portion of the trust's current taxable year. If 8783

a trust document or instrument became irrevocable upon the death 8784  
of a person who at the time of death was domiciled in this state 8785  
for purposes of this chapter, that person is a person described in 8786  
division (I)(3)(a)(iii) of this section. 8787

(b) A trust is irrevocable to the extent that the transferor 8788  
is not considered to be the owner of the net assets of the trust 8789  
under sections 671 to 678 of the Internal Revenue Code. 8790

(c) With respect to a trust other than a charitable lead 8791  
trust, "qualifying beneficiary" has the same meaning as "potential 8792  
current beneficiary" as defined in section 1361(e)(2) of the 8793  
Internal Revenue Code, and with respect to a charitable lead trust 8794  
"qualifying beneficiary" is any current, future, or contingent 8795  
beneficiary, but with respect to any trust "qualifying 8796  
beneficiary" excludes a person or a governmental entity or 8797  
instrumentality to any of which a contribution would qualify for 8798  
the charitable deduction under section 170 of the Internal Revenue 8799  
Code. 8800

(d) For the purposes of division (I)(3)(a) of this section, 8801  
the extent to which a trust consists directly or indirectly, in 8802  
whole or in part, of assets, net of any related liabilities, that 8803  
were transferred directly or indirectly, in whole or part, to the 8804  
trust by any of the sources enumerated in that division shall be 8805  
ascertained by multiplying the fair market value of the trust's 8806  
assets, net of related liabilities, by the qualifying ratio, which 8807  
shall be computed as follows: 8808

(i) The first time the trust receives assets, the numerator 8809  
of the qualifying ratio is the fair market value of those assets 8810  
at that time, net of any related liabilities, from sources 8811  
enumerated in division (I)(3)(a) of this section. The denominator 8812  
of the qualifying ratio is the fair market value of all the 8813  
trust's assets at that time, net of any related liabilities. 8814

(ii) Each subsequent time the trust receives assets, a revised qualifying ratio shall be computed. The numerator of the revised qualifying ratio is the sum of (1) the fair market value of the trust's assets immediately prior to the subsequent transfer, net of any related liabilities, multiplied by the qualifying ratio last computed without regard to the subsequent transfer, and (2) the fair market value of the subsequently transferred assets at the time transferred, net of any related liabilities, from sources enumerated in division (I)(3)(a) of this section. The denominator of the revised qualifying ratio is the fair market value of all the trust's assets immediately after the subsequent transfer, net of any related liabilities.

(iii) Whether a transfer to the trust is by or from any of the sources enumerated in division (I)(3)(a) of this section shall be ascertained without regard to the domicile of the trust's beneficiaries.

(e) For the purposes of division (I)(3)(a)(i) of this section:

(i) A trust is described in division (I)(3)(e)(i) of this section if the trust is a testamentary trust and the testator of that testamentary trust was domiciled in this state at the time of the testator's death for purposes of the taxes levied under Chapter 5731. of the Revised Code.

(ii) A trust is described in division (I)(3)(e)(ii) of this section if the transfer is a qualifying transfer described in any of divisions (I)(3)(f)(i) to (vi) of this section, the trust is an irrevocable inter vivos trust, and at least one of the trust's qualifying beneficiaries is domiciled in this state for purposes of this chapter during all or some portion of the trust's current taxable year.

(f) For the purposes of division (I)(3)(e)(ii) of this

section, a "qualifying transfer" is a transfer of assets, net of 8846  
any related liabilities, directly or indirectly to a trust, if the 8847  
transfer is described in any of the following: 8848

(i) The transfer is made to a trust, created by the decedent 8849  
before the decedent's death and while the decedent was domiciled 8850  
in this state for the purposes of this chapter, and, prior to the 8851  
death of the decedent, the trust became irrevocable while the 8852  
decedent was domiciled in this state for the purposes of this 8853  
chapter. 8854

(ii) The transfer is made to a trust to which the decedent, 8855  
prior to the decedent's death, had directly or indirectly 8856  
transferred assets, net of any related liabilities, while the 8857  
decedent was domiciled in this state for the purposes of this 8858  
chapter, and prior to the death of the decedent the trust became 8859  
irrevocable while the decedent was domiciled in this state for the 8860  
purposes of this chapter. 8861

(iii) The transfer is made on account of a contractual 8862  
relationship existing directly or indirectly between the 8863  
transferor and either the decedent or the estate of the decedent 8864  
at any time prior to the date of the decedent's death, and the 8865  
decedent was domiciled in this state at the time of death for 8866  
purposes of the taxes levied under Chapter 5731. of the Revised 8867  
Code. 8868

(iv) The transfer is made to a trust on account of a 8869  
contractual relationship existing directly or indirectly between 8870  
the transferor and another person who at the time of the 8871  
decedent's death was domiciled in this state for purposes of this 8872  
chapter. 8873

(v) The transfer is made to a trust on account of the will of 8874  
a testator who was domiciled in this state at the time of the 8875  
testator's death for purposes of the taxes levied under Chapter 8876

5731. of the Revised Code.	8877
(vi) The transfer is made to a trust created by or caused to be created by a court, and the trust was directly or indirectly created in connection with or as a result of the death of an individual who, for purposes of the taxes levied under Chapter 5731. of the Revised Code, was domiciled in this state at the time of the individual's death.	8878 8879 8880 8881 8882 8883
(g) The tax commissioner may adopt rules to ascertain the part of a trust residing in this state.	8884 8885
(J) "Nonresident" means an individual or estate that is not a resident. An individual who is a resident for only part of a taxable year is a nonresident for the remainder of that taxable year.	8886 8887 8888 8889
(K) "Pass-through entity" has the same meaning as in section 5733.04 of the Revised Code.	8890 8891
(L) "Return" means the notifications and reports required to be filed pursuant to this chapter for the purpose of reporting the tax due and includes declarations of estimated tax when so required.	8892 8893 8894 8895
(M) "Taxable year" means the calendar year or the taxpayer's fiscal year ending during the calendar year, or fractional part thereof, upon which the adjusted gross income is calculated pursuant to this chapter.	8896 8897 8898 8899
(N) "Taxpayer" means any person subject to the tax imposed by section 5747.02 of the Revised Code or any pass-through entity that makes the election under division (D) of section 5747.08 of the Revised Code.	8900 8901 8902 8903
(O) "Dependents" means dependents as defined in the Internal Revenue Code and as claimed in the taxpayer's federal income tax return for the taxable year or which the taxpayer would have been	8904 8905 8906



permitted to claim had the taxpayer filed a federal income tax return. 8907  
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(P) "Principal county of employment" means, in the case of a nonresident, the county within the state in which a taxpayer performs services for an employer or, if those services are performed in more than one county, the county in which the major portion of the services are performed. 8909  
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(Q) As used in sections 5747.50 to 5747.55 of the Revised Code: 8914  
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(1) "Subdivision" means any county, municipal corporation, park district, or township. 8916  
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(2) "Essential local government purposes" includes all functions that any subdivision is required by general law to exercise, including like functions that are exercised under a charter adopted pursuant to the Ohio Constitution. 8918  
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(R) "Overpayment" means any amount already paid that exceeds the figure determined to be the correct amount of the tax. 8922  
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(S) "Taxable income" or "Ohio taxable income" applies only to estates and trusts, and means federal taxable income, as defined and used in the Internal Revenue Code, adjusted as follows: 8924  
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(1) Add interest or dividends, net of ordinary, necessary, and reasonable expenses not deducted in computing federal taxable income, on obligations or securities of any state or of any political subdivision or authority of any state, other than this state and its subdivisions and authorities, but only to the extent that such net amount is not otherwise includible in Ohio taxable income and is described in either division (S)(1)(a) or (b) of this section: 8927  
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(a) The net amount is not attributable to the S portion of an electing small business trust and has not been distributed to 8935  
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beneficiaries for the taxable year; 8937

(b) The net amount is attributable to the S portion of an 8938  
electing small business trust for the taxable year. 8939

(2) Add interest or dividends, net of ordinary, necessary, 8940  
and reasonable expenses not deducted in computing federal taxable 8941  
income, on obligations of any authority, commission, 8942  
instrumentality, territory, or possession of the United States to 8943  
the extent that the interest or dividends are exempt from federal 8944  
income taxes but not from state income taxes, but only to the 8945  
extent that such net amount is not otherwise includible in Ohio 8946  
taxable income and is described in either division (S)(1)(a) or 8947  
(b) of this section; 8948

(3) Add the amount of personal exemption allowed to the 8949  
estate pursuant to section 642(b) of the Internal Revenue Code; 8950

(4) Deduct interest or dividends, net of related expenses 8951  
deducted in computing federal taxable income, on obligations of 8952  
the United States and its territories and possessions or of any 8953  
authority, commission, or instrumentality of the United States to 8954  
the extent that the interest or dividends are exempt from state 8955  
taxes under the laws of the United States, but only to the extent 8956  
that such amount is included in federal taxable income and is 8957  
described in either division (S)(1)(a) or (b) of this section; 8958

(5) Deduct the amount of wages and salaries, if any, not 8959  
otherwise allowable as a deduction but that would have been 8960  
allowable as a deduction in computing federal taxable income for 8961  
the taxable year, had the targeted jobs credit allowed under 8962  
sections 38, 51, and 52 of the Internal Revenue Code not been in 8963  
effect, but only to the extent such amount relates either to 8964  
income included in federal taxable income for the taxable year or 8965  
to income of the S portion of an electing small business trust for 8966  
the taxable year; 8967

(6) Deduct any interest or interest equivalent, net of 8968  
related expenses deducted in computing federal taxable income, on 8969  
public obligations and purchase obligations, but only to the 8970  
extent that such net amount relates either to income included in 8971  
federal taxable income for the taxable year or to income of the S 8972  
portion of an electing small business trust for the taxable year; 8973

(7) Add any loss or deduct any gain resulting from sale, 8974  
exchange, or other disposition of public obligations to the extent 8975  
that such loss has been deducted or such gain has been included in 8976  
computing either federal taxable income or income of the S portion 8977  
of an electing small business trust for the taxable year; 8978

(8) Except in the case of the final return of an estate, add 8979  
any amount deducted by the taxpayer on both its Ohio estate tax 8980  
return pursuant to section 5731.14 of the Revised Code, and on its 8981  
federal income tax return in determining federal taxable income; 8982

(9)(a) Deduct any amount included in federal taxable income 8983  
solely because the amount represents a reimbursement or refund of 8984  
expenses that in a previous year the decedent had deducted as an 8985  
itemized deduction pursuant to section 63 of the Internal Revenue 8986  
Code and applicable treasury regulations. The deduction otherwise 8987  
allowed under division (S)(9)(a) of this section shall be reduced 8988  
to the extent the reimbursement is attributable to an amount the 8989  
taxpayer or decedent deducted under this section in any taxable 8990  
year. 8991

(b) Add any amount not otherwise included in Ohio taxable 8992  
income for any taxable year to the extent that the amount is 8993  
attributable to the recovery during the taxable year of any amount 8994  
deducted or excluded in computing federal or Ohio taxable income 8995  
in any taxable year, but only to the extent such amount has not 8996  
been distributed to beneficiaries for the taxable year. 8997

(10) Deduct any portion of the deduction described in section 8998

1341(a)(2) of the Internal Revenue Code, for repaying previously 8999  
reported income received under a claim of right, that meets both 9000  
of the following requirements: 9001

(a) It is allowable for repayment of an item that was 9002  
included in the taxpayer's taxable income or the decedent's 9003  
adjusted gross income for a prior taxable year and did not qualify 9004  
for a credit under division (A) or (B) of section 5747.05 of the 9005  
Revised Code for that year. 9006

(b) It does not otherwise reduce the taxpayer's taxable 9007  
income or the decedent's adjusted gross income for the current or 9008  
any other taxable year. 9009

(11) Add any amount claimed as a credit under section 9010  
5747.059 or 5747.65 of the Revised Code to the extent that the 9011  
amount satisfies either of the following: 9012

(a) The amount was deducted or excluded from the computation 9013  
of the taxpayer's federal taxable income as required to be 9014  
reported for the taxpayer's taxable year under the Internal 9015  
Revenue Code; 9016

(b) The amount resulted in a reduction in the taxpayer's 9017  
federal taxable income as required to be reported for any of the 9018  
taxpayer's taxable years under the Internal Revenue Code. 9019

(12) Deduct any amount, net of related expenses deducted in 9020  
computing federal taxable income, that a trust is required to 9021  
report as farm income on its federal income tax return, but only 9022  
if the assets of the trust include at least ten acres of land 9023  
satisfying the definition of "land devoted exclusively to 9024  
agricultural use" under section 5713.30 of the Revised Code, 9025  
regardless of whether the land is valued for tax purposes as such 9026  
land under sections 5713.30 to 5713.38 of the Revised Code. If the 9027  
trust is a pass-through entity investor, section 5747.231 of the 9028  
Revised Code applies in ascertaining if the trust is eligible to 9029

claim the deduction provided by division (S)(12) of this section 9030  
in connection with the pass-through entity's farm income. 9031

Except for farm income attributable to the S portion of an 9032  
electing small business trust, the deduction provided by division 9033  
(S)(12) of this section is allowed only to the extent that the 9034  
trust has not distributed such farm income. Division (S)(12) of 9035  
this section applies only to taxable years of a trust beginning in 9036  
2002 or thereafter. 9037

(13) Add the net amount of income described in section 641(c) 9038  
of the Internal Revenue Code to the extent that amount is not 9039  
included in federal taxable income. 9040

(14) Add or deduct the amount the taxpayer would be required 9041  
to add or deduct under division (A)(20) or (21) of this section if 9042  
the taxpayer's Ohio taxable income were computed in the same 9043  
manner as an individual's Ohio adjusted gross income is computed 9044  
under this section. In the case of a trust, division (S)(14) of 9045  
this section applies only to any of the trust's taxable years 9046  
beginning in 2002 or thereafter. 9047

(T) "School district income" and "school district income tax" 9048  
have the same meanings as in section 5748.01 of the Revised Code. 9049

(U) As used in divisions (A)(8), (A)(9), (S)(6), and (S)(7) 9050  
of this section, "public obligations," "purchase obligations," and 9051  
"interest or interest equivalent" have the same meanings as in 9052  
section 5709.76 of the Revised Code. 9053

(V) "Limited liability company" means any limited liability 9054  
company formed under Chapter 1705. of the Revised Code or under 9055  
the laws of any other state. 9056

(W) "Pass-through entity investor" means any person who, 9057  
during any portion of a taxable year of a pass-through entity, is 9058  
a partner, member, shareholder, or equity investor in that 9059  
pass-through entity. 9060

(X) "Banking day" has the same meaning as in section 1304.01 9061  
of the Revised Code. 9062

(Y) "Month" means a calendar month. 9063

(Z) "Quarter" means the first three months, the second three 9064  
months, the third three months, or the last three months of the 9065  
taxpayer's taxable year. 9066

(AA)(1) "Eligible institution" means a state university or 9067  
state institution of higher education as defined in section 9068  
3345.011 of the Revised Code, or a private, nonprofit college, 9069  
university, or other post-secondary institution located in this 9070  
state that possesses a certificate of authorization issued by the 9071  
Ohio board of regents pursuant to Chapter 1713. of the Revised 9072  
Code or a certificate of registration issued by the state board of 9073  
career colleges and schools under Chapter 3332. of the Revised 9074  
Code. 9075

(2) "Qualified tuition and fees" means tuition and fees 9076  
imposed by an eligible institution as a condition of enrollment or 9077  
attendance, not exceeding two thousand five hundred dollars in 9078  
each of the individual's first two years of post-secondary 9079  
education. If the individual is a part-time student, "qualified 9080  
tuition and fees" includes tuition and fees paid for the academic 9081  
equivalent of the first two years of post-secondary education 9082  
during a maximum of five taxable years, not exceeding a total of 9083  
five thousand dollars. "Qualified tuition and fees" does not 9084  
include: 9085

(a) Expenses for any course or activity involving sports, 9086  
games, or hobbies unless the course or activity is part of the 9087  
individual's degree or diploma program; 9088

(b) The cost of books, room and board, student activity fees, 9089  
athletic fees, insurance expenses, or other expenses unrelated to 9090  
the individual's academic course of instruction; 9091

(c) Tuition, fees, or other expenses paid or reimbursed 9092  
through an employer, scholarship, grant in aid, or other 9093  
educational benefit program. 9094

(BB)(1) "Modified business income" means the business income 9095  
included in a trust's Ohio taxable income after such taxable 9096  
income is first reduced by the qualifying trust amount, if any. 9097

(2) "Qualifying trust amount" of a trust means capital gains 9098  
and losses from the sale, exchange, or other disposition of equity 9099  
or ownership interests in, or debt obligations of, a qualifying 9100  
investee to the extent included in the trust's Ohio taxable 9101  
income, but only if the following requirements are satisfied: 9102

(a) The book value of the qualifying investee's physical 9103  
assets in this state and everywhere, as of the last day of the 9104  
qualifying investee's fiscal or calendar year ending immediately 9105  
prior to the date on which the trust recognizes the gain or loss, 9106  
is available to the trust. 9107

(b) The requirements of section 5747.011 of the Revised Code 9108  
are satisfied for the trust's taxable year in which the trust 9109  
recognizes the gain or loss. 9110

Any gain or loss that is not a qualifying trust amount is 9111  
modified business income, qualifying investment income, or 9112  
modified nonbusiness income, as the case may be. 9113

(3) "Modified nonbusiness income" means a trust's Ohio 9114  
taxable income other than modified business income, other than the 9115  
qualifying trust amount, and other than qualifying investment 9116  
income, as defined in section 5747.012 of the Revised Code, to the 9117  
extent such qualifying investment income is not otherwise part of 9118  
modified business income. 9119

(4) "Modified Ohio taxable income" applies only to trusts, 9120  
and means the sum of the amounts described in divisions (BB)(4)(a) 9121  
to (c) of this section: 9122

(a) The fraction, calculated under section 5747.013, and 9123  
applying section 5747.231 of the Revised Code, multiplied by the 9124  
sum of the following amounts: 9125

(i) The trust's modified business income; 9126

(ii) The trust's qualifying investment income, as defined in 9127  
section 5747.012 of the Revised Code, but only to the extent the 9128  
qualifying investment income does not otherwise constitute 9129  
modified business income and does not otherwise constitute a 9130  
qualifying trust amount. 9131

(b) The qualifying trust amount multiplied by a fraction, the 9132  
numerator of which is the sum of the book value of the qualifying 9133  
investee's physical assets in this state on the last day of the 9134  
qualifying investee's fiscal or calendar year ending immediately 9135  
prior to the day on which the trust recognizes the qualifying 9136  
trust amount, and the denominator of which is the sum of the book 9137  
value of the qualifying investee's total physical assets 9138  
everywhere on the last day of the qualifying investee's fiscal or 9139  
calendar year ending immediately prior to the day on which the 9140  
trust recognizes the qualifying trust amount. If, for a taxable 9141  
year, the trust recognizes a qualifying trust amount with respect 9142  
to more than one qualifying investee, the amount described in 9143  
division (BB)(4)(b) of this section shall equal the sum of the 9144  
products so computed for each such qualifying investee. 9145

(c)(i) With respect to a trust or portion of a trust that is 9146  
a resident as ascertained in accordance with division (I)(3)(d) of 9147  
this section, its modified nonbusiness income. 9148

(ii) With respect to a trust or portion of a trust that is 9149  
not a resident as ascertained in accordance with division 9150  
(I)(3)(d) of this section, the amount of its modified nonbusiness 9151  
income satisfying the descriptions in divisions (B)(2) to (5) of 9152  
section 5747.20 of the Revised Code, except as otherwise provided 9153



in division (BB)(4)(c)(ii) of this section. With respect to a 9154  
trust or portion of a trust that is not a resident as ascertained 9155  
in accordance with division (I)(3)(d) of this section, the trust's 9156  
portion of modified nonbusiness income recognized from the sale, 9157  
exchange, or other disposition of a debt interest in or equity 9158  
interest in a section 5747.212 entity, as defined in section 9159  
5747.212 of the Revised Code, without regard to division (A) of 9160  
that section, shall not be allocated to this state in accordance 9161  
with section 5747.20 of the Revised Code but shall be apportioned 9162  
to this state in accordance with division (B) of section 5747.212 9163  
of the Revised Code without regard to division (A) of that 9164  
section. 9165

If the allocation and apportionment of a trust's income under 9166  
divisions (BB)(4)(a) and (c) of this section do not fairly 9167  
represent the modified Ohio taxable income of the trust in this 9168  
state, the alternative methods described in division (C) of 9169  
section 5747.21 of the Revised Code may be applied in the manner 9170  
and to the same extent provided in that section. 9171

(5)(a) Except as set forth in division (BB)(5)(b) of this 9172  
section, "qualifying investee" means a person in which a trust has 9173  
an equity or ownership interest, or a person or unit of government 9174  
the debt obligations of either of which are owned by a trust. For 9175  
the purposes of division (BB)(2)(a) of this section and for the 9176  
purpose of computing the fraction described in division (BB)(4)(b) 9177  
of this section, all of the following apply: 9178

(i) If the qualifying investee is a member of a qualifying 9179  
controlled group on the last day of the qualifying investee's 9180  
fiscal or calendar year ending immediately prior to the date on 9181  
which the trust recognizes the gain or loss, then "qualifying 9182  
investee" includes all persons in the qualifying controlled group 9183  
on such last day. 9184

(ii) If the qualifying investee, or if the qualifying 9185

investee and any members of the qualifying controlled group of 9186  
which the qualifying investee is a member on the last day of the 9187  
qualifying investee's fiscal or calendar year ending immediately 9188  
prior to the date on which the trust recognizes the gain or loss, 9189  
separately or cumulatively own, directly or indirectly, on the 9190  
last day of the qualifying investee's fiscal or calendar year 9191  
ending immediately prior to the date on which the trust recognizes 9192  
the qualifying trust amount, more than fifty per cent of the 9193  
equity of a pass-through entity, then the qualifying investee and 9194  
the other members are deemed to own the proportionate share of the 9195  
pass-through entity's physical assets which the pass-through 9196  
entity directly or indirectly owns on the last day of the 9197  
pass-through entity's calendar or fiscal year ending within or 9198  
with the last day of the qualifying investee's fiscal or calendar 9199  
year ending immediately prior to the date on which the trust 9200  
recognizes the qualifying trust amount. 9201

(iii) For the purposes of division (BB)(5)(a)(iii) of this 9202  
section, "upper level pass-through entity" means a pass-through 9203  
entity directly or indirectly owning any equity of another 9204  
pass-through entity, and "lower level pass-through entity" means 9205  
that other pass-through entity. 9206

An upper level pass-through entity, whether or not it is also 9207  
a qualifying investee, is deemed to own, on the last day of the 9208  
upper level pass-through entity's calendar or fiscal year, the 9209  
proportionate share of the lower level pass-through entity's 9210  
physical assets that the lower level pass-through entity directly 9211  
or indirectly owns on the last day of the lower level pass-through 9212  
entity's calendar or fiscal year ending within or with the last 9213  
day of the upper level pass-through entity's fiscal or calendar 9214  
year. If the upper level pass-through entity directly and 9215  
indirectly owns less than fifty per cent of the equity of the 9216  
lower level pass-through entity on each day of the upper level 9217

pass-through entity's calendar or fiscal year in which or with 9218  
which ends the calendar or fiscal year of the lower level 9219  
pass-through entity and if, based upon clear and convincing 9220  
evidence, complete information about the location and cost of the 9221  
physical assets of the lower pass-through entity is not available 9222  
to the upper level pass-through entity, then solely for purposes 9223  
of ascertaining if a gain or loss constitutes a qualifying trust 9224  
amount, the upper level pass-through entity shall be deemed as 9225  
owning no equity of the lower level pass-through entity for each 9226  
day during the upper level pass-through entity's calendar or 9227  
fiscal year in which or with which ends the lower level 9228  
pass-through entity's calendar or fiscal year. Nothing in division 9229  
(BB)(5)(a)(iii) of this section shall be construed to provide for 9230  
any deduction or exclusion in computing any trust's Ohio taxable 9231  
income. 9232

(b) With respect to a trust that is not a resident for the 9233  
taxable year and with respect to a part of a trust that is not a 9234  
resident for the taxable year, "qualifying investee" for that 9235  
taxable year does not include a C corporation if both of the 9236  
following apply: 9237

(i) During the taxable year the trust or part of the trust 9238  
recognizes a gain or loss from the sale, exchange, or other 9239  
disposition of equity or ownership interests in, or debt 9240  
obligations of, the C corporation. 9241

(ii) Such gain or loss constitutes nonbusiness income. 9242

(6) "Available" means information is such that a person is 9243  
able to learn of the information by the due date plus extensions, 9244  
if any, for filing the return for the taxable year in which the 9245  
trust recognizes the gain or loss. 9246

(CC) "Qualifying controlled group" has the same meaning as in 9247  
section 5733.04 of the Revised Code. 9248

(DD) "Related member" has the same meaning as in section 5733.042 of the Revised Code.	9249 9250
(EE)(1) For the purposes of division (EE) of this section:	9251
(a) "Qualifying person" means any person other than a qualifying corporation.	9252 9253
(b) "Qualifying corporation" means any person classified for federal income tax purposes as an association taxable as a corporation, except either of the following:	9254 9255 9256
(i) A corporation that has made an election under subchapter S, chapter one, subtitle A, of the Internal Revenue Code for its taxable year ending within, or on the last day of, the investor's taxable year;	9257 9258 9259 9260
(ii) A subsidiary that is wholly owned by any corporation that has made an election under subchapter S, chapter one, subtitle A of the Internal Revenue Code for its taxable year ending within, or on the last day of, the investor's taxable year.	9261 9262 9263 9264
(2) For the purposes of this chapter, unless expressly stated otherwise, no qualifying person indirectly owns any asset directly or indirectly owned by any qualifying corporation.	9265 9266 9267
(FF) For purposes of this chapter and Chapter 5751. of the Revised Code:	9268 9269
(1) "Trust" does not include a qualified pre-income tax trust.	9270 9271
(2) A "qualified pre-income tax trust" is any pre-income tax trust that makes a qualifying pre-income tax trust election as described in division (FF)(3) of this section.	9272 9273 9274
(3) A "qualifying pre-income tax trust election" is an election by a pre-income tax trust to subject to the tax imposed by section 5751.02 of the Revised Code the pre-income tax trust and all pass-through entities of which the trust owns or controls,	9275 9276 9277 9278

directly, indirectly, or constructively through related interests, 9279  
five per cent or more of the ownership or equity interests. The 9280  
trustee shall notify the tax commissioner in writing of the 9281  
election on or before April 15, 2006. The election, if timely 9282  
made, shall be effective on and after January 1, 2006, and shall 9283  
apply for all tax periods and tax years until revoked by the 9284  
trustee of the trust. 9285

(4) A "pre-income tax trust" is a trust that satisfies all of 9286  
the following requirements: 9287

(a) The document or instrument creating the trust was 9288  
executed by the grantor before January 1, 1972; 9289

(b) The trust became irrevocable upon the creation of the 9290  
trust; and 9291

(c) The grantor was domiciled in this state at the time the 9292  
trust was created. 9293

**Sec. 5751.01.** As used in this chapter: 9294

(A) "Person" means, but is not limited to, individuals, 9295  
combinations of individuals of any form, receivers, assignees, 9296  
trustees in bankruptcy, firms, companies, joint-stock companies, 9297  
business trusts, estates, partnerships, limited liability 9298  
partnerships, limited liability companies, associations, joint 9299  
ventures, clubs, societies, for-profit corporations, S 9300  
corporations, qualified subchapter S subsidiaries, qualified 9301  
subchapter S trusts, trusts, entities that are disregarded for 9302  
federal income tax purposes, and any other entities. 9303

(B) "Consolidated elected taxpayer" means a group of two or 9304  
more persons treated as a single taxpayer for purposes of this 9305  
chapter as the result of an election made under section 5751.011 9306  
of the Revised Code. 9307

(C) "Combined taxpayer" means a group of two or more persons 9308

treated as a single taxpayer for purposes of this chapter under 9309  
section 5751.012 of the Revised Code. 9310

(D) "Taxpayer" means any person, or any group of persons in 9311  
the case of a consolidated elected taxpayer or combined taxpayer 9312  
treated as one taxpayer, required to register or pay tax under 9313  
this chapter. "Taxpayer" does not include excluded persons. 9314

(E) "Excluded person" means any of the following: 9315

(1) Any person with not more than one hundred fifty thousand 9316  
dollars of taxable gross receipts during the calendar year. 9317  
Division (E)(1) of this section does not apply to a person that is 9318  
a member of a consolidated elected taxpayer; 9319

(2) A public utility that paid the excise tax imposed by 9320  
section 5727.24 or 5727.30 of the Revised Code based on one or 9321  
more measurement periods that include the entire tax period under 9322  
this chapter, except that a public utility that is a combined 9323  
company is a taxpayer with regard to the following gross receipts: 9324

(a) Taxable gross receipts directly attributed to a public 9325  
utility activity, but not directly attributed to an activity that 9326  
is subject to the excise tax imposed by section 5727.24 or 5727.30 9327  
of the Revised Code; 9328

(b) Taxable gross receipts that cannot be directly attributed 9329  
to any activity, multiplied by a fraction whose numerator is the 9330  
taxable gross receipts described in division (E)(2)(a) of this 9331  
section and whose denominator is the total taxable gross receipts 9332  
that can be directly attributed to any activity; 9333

(c) Except for any differences resulting from the use of an 9334  
accrual basis method of accounting for purposes of determining 9335  
gross receipts under this chapter and the use of the cash basis 9336  
method of accounting for purposes of determining gross receipts 9337  
under section 5727.24 of the Revised Code, the gross receipts 9338  
directly attributed to the activity of a natural gas company shall 9339

be determined in a manner consistent with division (D) of section 9340  
5727.03 of the Revised Code. 9341

As used in division (E)(2) of this section, "combined 9342  
company" and "public utility" have the same meanings as in section 9343  
5727.01 of the Revised Code. 9344

(3) A financial institution, as defined in section 5726.01 of 9345  
the Revised Code, that paid the tax imposed by section 5726.02 of 9346  
the Revised Code based on one or more taxable years that include 9347  
the entire tax period under this chapter; 9348

(4) A person directly or indirectly owned by one or more 9349  
financial institutions, as defined in section 5726.01 of the 9350  
Revised Code, that paid the tax imposed by section 5726.02 of the 9351  
Revised Code based on one or more taxable years that include the 9352  
entire tax period under this chapter. 9353

For the purposes of division (E)(4) of this section, a person 9354  
owns another person under the following circumstances: 9355

(a) In the case of corporations issuing capital stock, one 9356  
corporation owns another corporation if it owns fifty per cent or 9357  
more of the other corporation's capital stock with current voting 9358  
rights; 9359

(b) In the case of a limited liability company, one person 9360  
owns the company if that person's membership interest, as defined 9361  
in section 1705.01 of the Revised Code, is fifty per cent or more 9362  
of the combined membership interests of all persons owning such 9363  
interests in the company; 9364

(c) In the case of a partnership, trust, or other 9365  
unincorporated business organization other than a limited 9366  
liability company, one person owns the organization if, under the 9367  
articles of organization or other instrument governing the affairs 9368  
of the organization, that person has a beneficial interest in the 9369  
organization's profits, surpluses, losses, or distributions of 9370

fifty per cent or more of the combined beneficial interests of all 9371  
persons having such an interest in the organization. 9372

(5) A domestic insurance company or foreign insurance 9373  
company, as defined in section 5725.01 of the Revised Code, that 9374  
paid the insurance company premiums tax imposed by section 5725.18 9375  
or Chapter 5729. of the Revised Code, or an unauthorized insurance 9376  
company whose gross premiums are subject to tax under section 9377  
3905.36 of the Revised Code based on one or more measurement 9378  
periods that include the entire tax period under this chapter; 9379

(6) A person that solely facilitates or services one or more 9380  
securitizations of phase-in-recovery property pursuant to a final 9381  
financing order as those terms are defined in section 4928.23 of 9382  
the Revised Code. For purposes of this division, "securitization" 9383  
means transferring one or more assets to one or more persons and 9384  
then issuing securities backed by the right to receive payment 9385  
from the asset or assets so transferred. 9386

(7) Except as otherwise provided in this division, a 9387  
pre-income tax trust as defined in division (FF)(4) of section 9388  
5747.01 of the Revised Code and any pass-through entity of which 9389  
such pre-income tax trust owns or controls, directly, indirectly, 9390  
or constructively through related interests, more than five per 9391  
cent of the ownership or equity interests. If the pre-income tax 9392  
trust has made a qualifying pre-income tax trust election under 9393  
division (FF)(3) of section 5747.01 of the Revised Code, then the 9394  
trust and the pass-through entities of which it owns or controls, 9395  
directly, indirectly, or constructively through related interests, 9396  
more than five per cent of the ownership or equity interests, 9397  
shall not be excluded persons for purposes of the tax imposed 9398  
under section 5751.02 of the Revised Code. 9399

(8) Nonprofit organizations or the state and its agencies, 9400  
instrumentalities, or political subdivisions. 9401



(F) Except as otherwise provided in divisions (F)(2), (3), 9402  
and (4) of this section, "gross receipts" means the total amount 9403  
realized by a person, without deduction for the cost of goods sold 9404  
or other expenses incurred, that contributes to the production of 9405  
gross income of the person, including the fair market value of any 9406  
property and any services received, and any debt transferred or 9407  
forgiven as consideration. 9408

(1) The following are examples of gross receipts: 9409

(a) Amounts realized from the sale, exchange, or other 9410  
disposition of the taxpayer's property to or with another; 9411

(b) Amounts realized from the taxpayer's performance of 9412  
services for another; 9413

(c) Amounts realized from another's use or possession of the 9414  
taxpayer's property or capital; 9415

(d) Any combination of the foregoing amounts. 9416

(2) "Gross receipts" excludes the following amounts: 9417

(a) Interest income except interest on credit sales; 9418

(b) Dividends and distributions from corporations, and 9419  
distributive or proportionate shares of receipts and income from a 9420  
pass-through entity as defined under section 5733.04 of the 9421  
Revised Code; 9422

(c) Receipts from the sale, exchange, or other disposition of 9423  
an asset described in section 1221 or 1231 of the Internal Revenue 9424  
Code, without regard to the length of time the person held the 9425  
asset. Notwithstanding section 1221 of the Internal Revenue Code, 9426  
receipts from hedging transactions also are excluded to the extent 9427  
the transactions are entered into primarily to protect a financial 9428  
position, such as managing the risk of exposure to (i) foreign 9429  
currency fluctuations that affect assets, liabilities, profits, 9430  
losses, equity, or investments in foreign operations; (ii) 9431

interest rate fluctuations; or (iii) commodity price fluctuations. 9432  
As used in division (F)(2)(c) of this section, "hedging 9433  
transaction" has the same meaning as used in section 1221 of the 9434  
Internal Revenue Code and also includes transactions accorded 9435  
hedge accounting treatment under statement of financial accounting 9436  
standards number 133 of the financial accounting standards board. 9437  
For the purposes of division (F)(2)(c) of this section, the actual 9438  
transfer of title of real or tangible personal property to another 9439  
entity is not a hedging transaction. 9440

(d) Proceeds received attributable to the repayment, 9441  
maturity, or redemption of the principal of a loan, bond, mutual 9442  
fund, certificate of deposit, or marketable instrument; 9443

(e) The principal amount received under a repurchase 9444  
agreement or on account of any transaction properly characterized 9445  
as a loan to the person; 9446

(f) Contributions received by a trust, plan, or other 9447  
arrangement, any of which is described in section 501(a) of the 9448  
Internal Revenue Code, or to which Title 26, Subtitle A, Chapter 9449  
1, Subchapter (D) of the Internal Revenue Code applies; 9450

(g) Compensation, whether current or deferred, and whether in 9451  
cash or in kind, received or to be received by an employee, former 9452  
employee, or the employee's legal successor for services rendered 9453  
to or for an employer, including reimbursements received by or for 9454  
an individual for medical or education expenses, health insurance 9455  
premiums, or employee expenses, or on account of a dependent care 9456  
spending account, legal services plan, any cafeteria plan 9457  
described in section 125 of the Internal Revenue Code, or any 9458  
similar employee reimbursement; 9459

(h) Proceeds received from the issuance of the taxpayer's own 9460  
stock, options, warrants, puts, or calls, or from the sale of the 9461  
taxpayer's treasury stock; 9462

(i) Proceeds received on the account of payments from insurance policies, except those proceeds received for the loss of business revenue;	9463 9464 9465
(j) Gifts or charitable contributions received; membership dues received by trade, professional, homeowners', or condominium associations; and payments received for educational courses, meetings, meals, or similar payments to a trade, professional, or other similar association; and fundraising receipts received by any person when any excess receipts are donated or used exclusively for charitable purposes;	9466 9467 9468 9469 9470 9471 9472
(k) Damages received as the result of litigation in excess of amounts that, if received without litigation, would be gross receipts;	9473 9474 9475
(l) Property, money, and other amounts received or acquired by an agent on behalf of another in excess of the agent's commission, fee, or other remuneration;	9476 9477 9478
(m) Tax refunds, other tax benefit recoveries, and reimbursements for the tax imposed under this chapter made by entities that are part of the same combined taxpayer or consolidated elected taxpayer group, and reimbursements made by entities that are not members of a combined taxpayer or consolidated elected taxpayer group that are required to be made for economic parity among multiple owners of an entity whose tax obligation under this chapter is required to be reported and paid entirely by one owner, pursuant to the requirements of sections 5751.011 and 5751.012 of the Revised Code;	9479 9480 9481 9482 9483 9484 9485 9486 9487 9488
(n) Pension reversions;	9489
(o) Contributions to capital;	9490
(p) Sales or use taxes collected as a vendor or an out-of-state seller on behalf of the taxing jurisdiction from a consumer or other taxes the taxpayer is required by law to collect	9491 9492 9493

directly from a purchaser and remit to a local, state, or federal  
tax authority;

(q) In the case of receipts from the sale of cigarettes or  
tobacco products by a wholesale dealer, retail dealer,  
distributor, manufacturer, or seller, all as defined in section  
5743.01 of the Revised Code, an amount equal to the federal and  
state excise taxes paid by any person on or for such cigarettes or  
tobacco products under subtitle E of the Internal Revenue Code or  
Chapter 5743. of the Revised Code;

(r) In the case of receipts from the sale of motor fuel by a  
licensed motor fuel dealer, licensed retail dealer, or licensed  
permissive motor fuel dealer, all as defined in section 5735.01 of  
the Revised Code, an amount equal to federal and state excise  
taxes paid by any person on such motor fuel under section 4081 of  
the Internal Revenue Code or Chapter 5735. of the Revised Code;

(s) In the case of receipts from the sale of beer or  
intoxicating liquor, as defined in section 4301.01 of the Revised  
Code, by a person holding a permit issued under Chapter 4301. or  
4303. of the Revised Code, an amount equal to federal and state  
excise taxes paid by any person on or for such beer or  
intoxicating liquor under subtitle E of the Internal Revenue Code  
or Chapter 4301. or 4305. of the Revised Code;

(t) Receipts realized by a new motor vehicle dealer or used  
motor vehicle dealer, as defined in section 4517.01 of the Revised  
Code, from the sale or other transfer of a motor vehicle, as  
defined in that section, to another motor vehicle dealer for the  
purpose of resale by the transferee motor vehicle dealer, but only  
if the sale or other transfer was based upon the transferee's need  
to meet a specific customer's preference for a motor vehicle;

(u) Receipts from a financial institution described in  
division (E)(3) of this section for services provided to the

financial institution in connection with the issuance, processing, 9525  
servicing, and management of loans or credit accounts, if such 9526  
financial institution and the recipient of such receipts have at 9527  
least fifty per cent of their ownership interests owned or 9528  
controlled, directly or constructively through related interests, 9529  
by common owners; 9530

(v) Receipts realized from administering anti-neoplastic 9531  
drugs and other cancer chemotherapy, biologicals, therapeutic 9532  
agents, and supportive drugs in a physician's office to patients 9533  
with cancer; 9534

(w) Funds received or used by a mortgage broker that is not a 9535  
dealer in intangibles, other than fees or other consideration, 9536  
pursuant to a table-funding mortgage loan or warehouse-lending 9537  
mortgage loan. Terms used in division (F)(2)(w) of this section 9538  
have the same meanings as in section 1322.01 of the Revised Code, 9539  
except "mortgage broker" means a person assisting a buyer in 9540  
obtaining a mortgage loan for a fee or other consideration paid by 9541  
the buyer or a lender, or a person engaged in table-funding or 9542  
warehouse-lending mortgage loans that are first lien mortgage 9543  
loans. 9544

(x) Property, money, and other amounts received by a 9545  
professional employer organization, as defined in section 4125.01 9546  
of the Revised Code, from a client employer, as defined in that 9547  
section, in excess of the administrative fee charged by the 9548  
professional employer organization to the client employer; 9549

(y) In the case of amounts retained as commissions by a 9550  
permit holder under Chapter 3769. of the Revised Code, an amount 9551  
equal to the amounts specified under that chapter that must be 9552  
paid to or collected by the tax commissioner as a tax and the 9553  
amounts specified under that chapter to be used as purse money; 9554

(z) Qualifying distribution center receipts. 9555

(i) For purposes of division (F)(2)(z) of this section: 9556

(I) "Qualifying distribution center receipts" means receipts 9557  
of a supplier from qualified property that is delivered to a 9558  
qualified distribution center, multiplied by a quantity that 9559  
equals one minus the Ohio delivery percentage. If the qualified 9560  
distribution center is a refining facility, "supplier" includes 9561  
all dealers, brokers, processors, sellers, vendors, cosigners, and 9562  
distributors of qualified property. 9563

(II) "Qualified property" means tangible personal property 9564  
delivered to a qualified distribution center that is shipped to 9565  
that qualified distribution center solely for further shipping by 9566  
the qualified distribution center to another location in this 9567  
state or elsewhere or, in the case of gold, silver, platinum, or 9568  
palladium delivered to a refining facility solely for refining to 9569  
a grade and fineness acceptable for delivery to a registered 9570  
commodities exchange. "Further shipping" includes storing and 9571  
repackaging property into smaller or larger bundles, so long as 9572  
the property is not subject to further manufacturing or 9573  
processing. "Refining" is limited to extracting impurities from 9574  
gold, silver, platinum, or palladium through smelting or some 9575  
other process at a refining facility. 9576

(III) "Qualified distribution center" means a warehouse, a 9577  
facility similar to a warehouse, or a refining facility in this 9578  
state that, for the qualifying year, is operated by a person that 9579  
is not part of a combined taxpayer group and that has a qualifying 9580  
certificate. All warehouses or facilities similar to warehouses 9581  
that are operated by persons in the same taxpayer group and that 9582  
are located within one mile of each other shall be treated as one 9583  
qualified distribution center. All refining facilities that are 9584  
operated by persons in the same taxpayer group and that are 9585  
located in the same or adjacent counties may be treated as one 9586  
qualified distribution center. 9587

(IV) "Qualifying year" means the calendar year to which the 9588  
qualifying certificate applies. 9589

(V) "Qualifying period" means the period of the first day of 9590  
July of the second year preceding the qualifying year through the 9591  
thirtieth day of June of the year preceding the qualifying year. 9592

(VI) "Qualifying certificate" means the certificate issued by 9593  
the tax commissioner after the operator of a distribution center 9594  
files an annual application with the commissioner. The application 9595  
and annual fee shall be filed and paid for each qualified 9596  
distribution center on or before the first day of September before 9597  
the qualifying year or within forty-five days after the 9598  
distribution center opens, whichever is later. 9599

The applicant must substantiate to the commissioner's 9600  
satisfaction that, for the qualifying period, all persons 9601  
operating the distribution center have more than fifty per cent of 9602  
the cost of the qualified property shipped to a location such that 9603  
it would be situated outside this state under the provisions of 9604  
division (E) of section 5751.033 of the Revised Code. The 9605  
applicant must also substantiate that the distribution center 9606  
cumulatively had costs from its suppliers equal to or exceeding 9607  
five hundred million dollars during the qualifying period. (For 9608  
purposes of division (F)(2)(z)(i)(VI) of this section, "supplier" 9609  
excludes any person that is part of the consolidated elected 9610  
taxpayer group, if applicable, of the operator of the qualified 9611  
distribution center.) The commissioner may require the applicant 9612  
to have an independent certified public accountant certify that 9613  
the calculation of the minimum thresholds required for a qualified 9614  
distribution center by the operator of a distribution center has 9615  
been made in accordance with generally accepted accounting 9616  
principles. The commissioner shall issue or deny the issuance of a 9617  
certificate within sixty days after the receipt of the 9618  
application. A denial is subject to appeal under section 5717.02 9619

of the Revised Code. If the operator files a timely appeal under 9620  
section 5717.02 of the Revised Code, the operator shall be granted 9621  
a qualifying certificate, provided that the operator is liable for 9622  
any tax, interest, or penalty upon amounts claimed as qualifying 9623  
distribution center receipts, other than those receipts exempt 9624  
under division (C)(1) of section 5751.011 of the Revised Code, 9625  
that would have otherwise not been owed by its suppliers if the 9626  
qualifying certificate was valid. 9627

(VII) "Ohio delivery percentage" means the proportion of the 9628  
total property delivered to a destination inside Ohio from the 9629  
qualified distribution center during the qualifying period 9630  
compared with total deliveries from such distribution center 9631  
everywhere during the qualifying period. 9632

(VIII) "Refining facility" means one or more buildings 9633  
located in a county in the Appalachian region of this state as 9634  
defined by section 107.21 of the Revised Code and utilized for 9635  
refining or smelting gold, silver, platinum, or palladium to a 9636  
grade and fineness acceptable for delivery to a registered 9637  
commodities exchange. 9638

(IX) "Registered commodities exchange" means a board of 9639  
trade, such as New York mercantile exchange, inc. or commodity 9640  
exchange, inc., designated as a contract market by the commodity 9641  
futures trading commission under the "Commodity Exchange Act," 7 9642  
U.S.C. 1 et seq., as amended. 9643

(ii) If the distribution center is new and was not open for 9644  
the entire qualifying period, the operator of the distribution 9645  
center may request that the commissioner grant a qualifying 9646  
certificate. If the certificate is granted and it is later 9647  
determined that more than fifty per cent of the qualified property 9648  
during that year was not shipped to a location such that it would 9649  
be situated outside of this state under the provisions of division 9650  
(E) of section 5751.033 of the Revised Code or if it is later 9651



determined that the person that operates the distribution center 9652  
had average monthly costs from its suppliers of less than forty 9653  
million dollars during that year, then the operator of the 9654  
distribution center shall be liable for any tax, interest, or 9655  
penalty upon amounts claimed as qualifying distribution center 9656  
receipts, other than those receipts exempt under division (C)(1) 9657  
of section 5751.011 of the Revised Code, that would have not 9658  
otherwise been owed by its suppliers during the qualifying year if 9659  
the qualifying certificate was valid. (For purposes of division 9660  
(F)(2)(z)(ii) of this section, "supplier" excludes any person that 9661  
is part of the consolidated elected taxpayer group, if applicable, 9662  
of the operator of the qualified distribution center.) 9663

(iii) When filing an application for a qualifying certificate 9664  
under division (F)(2)(z)(i)(VI) of this section, the operator of a 9665  
qualified distribution center also shall provide documentation, as 9666  
the commissioner requires, for the commissioner to ascertain the 9667  
Ohio delivery percentage. The commissioner, upon issuing the 9668  
qualifying certificate, also shall certify the Ohio delivery 9669  
percentage. The operator of the qualified distribution center may 9670  
appeal the commissioner's certification of the Ohio delivery 9671  
percentage in the same manner as an appeal is taken from the 9672  
denial of a qualifying certificate under division (F)(2)(z)(i)(VI) 9673  
of this section. 9674

Within thirty days after all appeals have been exhausted, the 9675  
operator of the qualified distribution center shall notify the 9676  
affected suppliers of qualified property that such suppliers are 9677  
required to file, within sixty days after receiving notice from 9678  
the operator of the qualified distribution center, amended reports 9679  
for the impacted calendar quarter or quarters or calendar year, 9680  
whichever the case may be. Any additional tax liability or tax 9681  
overpayment shall be subject to interest but shall not be subject 9682  
to the imposition of any penalty so long as the amended returns 9683

are timely filed. The supplier of tangible personal property 9684  
delivered to the qualified distribution center shall include in 9685  
its report of taxable gross receipts the receipts from the total 9686  
sales of property delivered to the qualified distribution center 9687  
for the calendar quarter or calendar year, whichever the case may 9688  
be, multiplied by the Ohio delivery percentage for the qualifying 9689  
year. Nothing in division (F)(2)(z)(iii) of this section shall be 9690  
construed as imposing liability on the operator of a qualified 9691  
distribution center for the tax imposed by this chapter arising 9692  
from any change to the Ohio delivery percentage. 9693

(iv) In the case where the distribution center is new and not 9694  
open for the entire qualifying period, the operator shall make a 9695  
good faith estimate of an Ohio delivery percentage for use by 9696  
suppliers in their reports of taxable gross receipts for the 9697  
remainder of the qualifying period. The operator of the facility 9698  
shall disclose to the suppliers that such Ohio delivery percentage 9699  
is an estimate and is subject to recalculation. By the due date of 9700  
the next application for a qualifying certificate, the operator 9701  
shall determine the actual Ohio delivery percentage for the 9702  
estimated qualifying period and proceed as provided in division 9703  
(F)(2)(z)(iii) of this section with respect to the calculation and 9704  
recalculation of the Ohio delivery percentage. The supplier is 9705  
required to file, within sixty days after receiving notice from 9706  
the operator of the qualified distribution center, amended reports 9707  
for the impacted calendar quarter or quarters or calendar year, 9708  
whichever the case may be. Any additional tax liability or tax 9709  
overpayment shall be subject to interest but shall not be subject 9710  
to the imposition of any penalty so long as the amended returns 9711  
are timely filed. 9712

(v) Qualifying certificates and Ohio delivery percentages 9713  
issued by the commissioner shall be open to public inspection and 9714  
shall be timely published by the commissioner. A supplier relying 9715

in good faith on a certificate issued under this division shall 9716  
not be subject to tax on the qualifying distribution center 9717  
receipts under division (F)(2)(z) of this section. A person 9718  
receiving a qualifying certificate is responsible for paying the 9719  
tax, interest, and penalty upon amounts claimed as qualifying 9720  
distribution center receipts that would not otherwise have been 9721  
owed by the supplier if the qualifying certificate were available 9722  
when it is later determined that the qualifying certificate should 9723  
not have been issued because the statutory requirements were in 9724  
fact not met. 9725

(vi) The annual fee for a qualifying certificate shall be one 9726  
hundred thousand dollars for each qualified distribution center. 9727  
If a qualifying certificate is not issued, the annual fee is 9728  
subject to refund after the exhaustion of all appeals provided for 9729  
in division (F)(2)(z)(i)(VI) of this section. The fee imposed 9730  
under this division may be assessed in the same manner as the tax 9731  
imposed under this chapter. The first one hundred thousand dollars 9732  
of the annual application fees collected each calendar year shall 9733  
be credited to the revenue enhancement fund. The remainder of the 9734  
annual application fees collected shall be distributed in the same 9735  
manner required under section 5751.20 of the Revised Code. 9736

(vii) The tax commissioner may require that adequate security 9737  
be posted by the operator of the distribution center on appeal 9738  
when the commissioner disagrees that the applicant has met the 9739  
minimum thresholds for a qualified distribution center as set 9740  
forth in divisions (F)(2)(z)(i)(VI) and (F)(2)(z)(ii) of this 9741  
section. 9742

(aa) Receipts of an employer from payroll deductions relating 9743  
to the reimbursement of the employer for advancing moneys to an 9744  
unrelated third party on an employee's behalf; 9745

(bb) Cash discounts allowed and taken; 9746

(cc) Returns and allowances; 9747

(dd) Bad debts from receipts on the basis of which the tax 9748  
imposed by this chapter was paid in a prior quarterly tax payment 9749  
period. For the purpose of this division, "bad debts" means any 9750  
debts that have become worthless or uncollectible between the 9751  
preceding and current quarterly tax payment periods, have been 9752  
uncollected for at least six months, and that may be claimed as a 9753  
deduction under section 166 of the Internal Revenue Code and the 9754  
regulations adopted under that section, or that could be claimed 9755  
as such if the taxpayer kept its accounts on the accrual basis. 9756  
"Bad debts" does not include repossessed property, uncollectible 9757  
amounts on property that remains in the possession of the taxpayer 9758  
until the full purchase price is paid, or expenses in attempting 9759  
to collect any account receivable or for any portion of the debt 9760  
recovered; 9761

(ee) Any amount realized from the sale of an account 9762  
receivable to the extent the receipts from the underlying 9763  
transaction giving rise to the account receivable were included in 9764  
the gross receipts of the taxpayer; 9765

(ff) Any receipts directly attributed ~~to providing public~~ 9766  
~~services pursuant to sections 126.60 to 126.605 of the Revised~~ 9767  
~~Code, or any receipts directly attributed~~ to a transfer agreement 9768  
or to the enterprise transferred under that agreement under 9769  
section 4313.02 of the Revised Code. 9770

(gg)(i) As used in this division: 9771

(I) "Qualified uranium receipts" means receipts from the 9772  
sale, exchange, lease, loan, production, processing, or other 9773  
disposition of uranium within a uranium enrichment zone certified 9774  
by the tax commissioner under division (F)(2)(gg)(ii) of this 9775  
section. "Qualified uranium receipts" does not include any 9776  
receipts with a situs in this state outside a uranium enrichment 9777

zone certified by the tax commissioner under division 9778  
(F)(2)(gg)(ii) of this section. 9779

(II) "Uranium enrichment zone" means all real property that 9780  
is part of a uranium enrichment facility licensed by the United 9781  
States nuclear regulatory commission and that was or is owned or 9782  
controlled by the United States department of energy or its 9783  
successor. 9784

(ii) Any person that owns, leases, or operates real or 9785  
tangible personal property constituting or located within a 9786  
uranium enrichment zone may apply to the tax commissioner to have 9787  
the uranium enrichment zone certified for the purpose of excluding 9788  
qualified uranium receipts under division (F)(2)(gg) of this 9789  
section. The application shall include such information that the 9790  
tax commissioner prescribes. Within sixty days after receiving the 9791  
application, the tax commissioner shall certify the zone for that 9792  
purpose if the commissioner determines that the property qualifies 9793  
as a uranium enrichment zone as defined in division (F)(2)(gg) of 9794  
this section, or, if the tax commissioner determines that the 9795  
property does not qualify, the commissioner shall deny the 9796  
application or request additional information from the applicant. 9797  
If the tax commissioner denies an application, the commissioner 9798  
shall state the reasons for the denial. The applicant may appeal 9799  
the denial of an application to the board of tax appeals pursuant 9800  
to section 5717.02 of the Revised Code. If the applicant files a 9801  
timely appeal, the tax commissioner shall conditionally certify 9802  
the applicant's property. The conditional certification shall 9803  
expire when all of the applicant's appeals are exhausted. Until 9804  
final resolution of the appeal, the applicant shall retain the 9805  
applicant's records in accordance with section 5751.12 of the 9806  
Revised Code, notwithstanding any time limit on the preservation 9807  
of records under that section. 9808

(hh) Amounts realized by licensed motor fuel dealers or 9809

licensed permissive motor fuel dealers from the exchange of 9810  
petroleum products, including motor fuel, between such dealers, 9811  
provided that delivery of the petroleum products occurs at a 9812  
refinery, terminal, pipeline, or marine vessel and that the 9813  
exchanging dealers agree neither dealer shall require monetary 9814  
compensation from the other for the value of the exchanged 9815  
petroleum products other than such compensation for differences in 9816  
product location or grade. Division (F)(2)(hh) of this section 9817  
does not apply to amounts realized as a result of differences in 9818  
location or grade of exchanged petroleum products or from 9819  
handling, lubricity, dye, or other additive injections fees, 9820  
pipeline security fees, or similar fees. As used in this division, 9821  
"motor fuel," "licensed motor fuel dealer," "licensed permissive 9822  
motor fuel dealer," and "terminal" have the same meanings as in 9823  
section 5735.01 of the Revised Code. 9824

(ii) In the case of amounts collected by a licensed casino 9825  
operator from casino gaming, amounts in excess of the casino 9826  
operator's gross casino revenue. In this division, "casino 9827  
operator" and "casino gaming" have the meanings defined in section 9828  
3772.01 of the Revised Code, and "gross casino revenue" has the 9829  
meaning defined in section 5753.01 of the Revised Code. 9830

(jj) Any receipts for which the tax imposed by this chapter 9831  
is prohibited by the constitution or laws of the United States or 9832  
the constitution of this state. 9833

(3) In the case of a taxpayer when acting as a real estate 9834  
broker, "gross receipts" includes only the portion of any fee for 9835  
the service of a real estate broker, or service of a real estate 9836  
salesperson associated with that broker, that is retained by the 9837  
broker and not paid to an associated real estate salesperson or 9838  
another real estate broker. For the purposes of this division, 9839  
"real estate broker" and "real estate salesperson" have the same 9840  
meanings as in section 4735.01 of the Revised Code. 9841

(4) A taxpayer's method of accounting for gross receipts for a tax period shall be the same as the taxpayer's method of accounting for federal income tax purposes for the taxpayer's federal taxable year that includes the tax period. If a taxpayer's method of accounting for federal income tax purposes changes, its method of accounting for gross receipts under this chapter shall be changed accordingly.

(G) "Taxable gross receipts" means gross receipts situated to this state under section 5751.033 of the Revised Code.

(H) A person has "substantial nexus with this state" if any of the following applies. The person:

(1) Owns or uses a part or all of its capital in this state;

(2) Holds a certificate of compliance with the laws of this state authorizing the person to do business in this state;

(3) Has bright-line presence in this state;

(4) Otherwise has nexus with this state to an extent that the person can be required to remit the tax imposed under this chapter under the Constitution of the United States.

(I) A person has "bright-line presence" in this state for a reporting period and for the remaining portion of the calendar year if any of the following applies. The person:

(1) Has at any time during the calendar year property in this state with an aggregate value of at least fifty thousand dollars. For the purpose of division (I)(1) of this section, owned property is valued at original cost and rented property is valued at eight times the net annual rental charge.

(2) Has during the calendar year payroll in this state of at least fifty thousand dollars. Payroll in this state includes all of the following:

(a) Any amount subject to withholding by the person under

section 5747.06 of the Revised Code;	9872
(b) Any other amount the person pays as compensation to an individual under the supervision or control of the person for work done in this state; and	9873 9874 9875
(c) Any amount the person pays for services performed in this state on its behalf by another.	9876 9877
(3) Has during the calendar year taxable gross receipts of at least five hundred thousand dollars.	9878 9879
(4) Has at any time during the calendar year within this state at least twenty-five per cent of the person's total property, total payroll, or total gross receipts.	9880 9881 9882
(5) Is domiciled in this state as an individual or for corporate, commercial, or other business purposes.	9883 9884
(J) "Tangible personal property" has the same meaning as in section 5739.01 of the Revised Code.	9885 9886
(K) "Internal Revenue Code" means the Internal Revenue Code of 1986, 100 Stat. 2085, 26 U.S.C. 1, as amended. Any term used in this chapter that is not otherwise defined has the same meaning as when used in a comparable context in the laws of the United States relating to federal income taxes unless a different meaning is clearly required. Any reference in this chapter to the Internal Revenue Code includes other laws of the United States relating to federal income taxes.	9887 9888 9889 9890 9891 9892 9893 9894
(L) "Calendar quarter" means a three-month period ending on the thirty-first day of March, the thirtieth day of June, the thirtieth day of September, or the thirty-first day of December.	9895 9896 9897
(M) "Tax period" means the calendar quarter or calendar year on the basis of which a taxpayer is required to pay the tax imposed under this chapter.	9898 9899 9900
(N) "Calendar year taxpayer" means a taxpayer for which the	9901



tax period is a calendar year. 9902

(O) "Calendar quarter taxpayer" means a taxpayer for which 9903  
the tax period is a calendar quarter. 9904

(P) "Agent" means a person authorized by another person to 9905  
act on its behalf to undertake a transaction for the other, 9906  
including any of the following: 9907

(1) A person receiving a fee to sell financial instruments; 9908

(2) A person retaining only a commission from a transaction 9909  
with the other proceeds from the transaction being remitted to 9910  
another person; 9911

(3) A person issuing licenses and permits under section 9912  
1533.13 of the Revised Code; 9913

(4) A lottery sales agent holding a valid license issued 9914  
under section 3770.05 of the Revised Code; 9915

(5) A person acting as an agent of the division of liquor 9916  
control under section 4301.17 of the Revised Code. 9917

(Q) "Received" includes amounts accrued under the accrual 9918  
method of accounting. 9919

(R) "Reporting person" means a person in a consolidated 9920  
elected taxpayer or combined taxpayer group that is designated by 9921  
that group to legally bind the group for all filings and tax 9922  
liabilities and to receive all legal notices with respect to 9923  
matters under this chapter, or, for the purposes of section 9924  
5751.04 of the Revised Code, a separate taxpayer that is not a 9925  
member of such a group. 9926

**Sec. 5751.02.** (A) For the purpose of funding the needs of 9927  
this state and its local governments ~~beginning with the tax period~~ 9928  
~~that commences July 1, 2005, and continuing for every tax period~~ 9929  
~~thereafter~~ and providing revenue to the commercial activity tax 9930

motor fuel receipts fund, there is hereby levied a commercial 9931  
activity tax on each person with taxable gross receipts for the 9932  
privilege of doing business in this state. For the purposes of 9933  
this chapter, "doing business" means engaging in any activity, 9934  
whether legal or illegal, that is conducted for, or results in, 9935  
gain, profit, or income, at any time during ~~the~~ a calendar year. 9936  
Persons on which the commercial activity tax is levied include, 9937  
but are not limited to, persons with substantial nexus with this 9938  
state. The tax imposed under this section is not a transactional 9939  
tax and is not subject to Public Law No. 86-272, 73 Stat. 555. The 9940  
tax imposed under this section is in addition to any other taxes 9941  
or fees imposed under the Revised Code. The tax levied under this 9942  
section is imposed on the person receiving the gross receipts and 9943  
is not a tax imposed directly on a purchaser. The tax imposed by 9944  
this section is an annual privilege tax for the calendar year 9945  
that, in the case of calendar year taxpayers, is the annual tax 9946  
period and, in the case of calendar quarter taxpayers, contains 9947  
all quarterly tax periods in the calendar year. A taxpayer is 9948  
subject to the annual privilege tax for doing business during any 9949  
portion of such calendar year. 9950

(B) The tax imposed by this section is a tax on the taxpayer 9951  
and shall not be billed or invoiced to another person. Even if the 9952  
tax or any portion thereof is billed or invoiced and separately 9953  
stated, such amounts remain part of the price for purposes of the 9954  
sales and use taxes levied under Chapters 5739. and 5741. of the 9955  
Revised Code. Nothing in division (B) of this section prohibits: 9956

(1) A person from including in the price charged for a good 9957  
or service an amount sufficient to recover the tax imposed by this 9958  
section; or 9959

(2) A lessor from including an amount sufficient to recover 9960  
the tax imposed by this section in a lease payment charged, or 9961

from including such an amount on a billing or invoice pursuant to 9962  
the terms of a written lease agreement providing for the recovery 9963  
of the lessor's tax costs. The recovery of such costs shall be 9964  
based on an estimate of the total tax cost of the lessor during 9965  
the tax period, as the tax liability of the lessor cannot be 9966  
calculated until the end of that period. 9967

**Sec. 5751.051.** (A)(1) Not later than the tenth day of the 9968  
second month after the end of each calendar quarter, every 9969  
taxpayer other than a calendar year taxpayer shall file with the 9970  
tax commissioner a tax return in such form as the commissioner 9971  
prescribes. The return shall include, but is not limited to, the 9972  
amount of the taxpayer's taxable gross receipts for the calendar 9973  
quarter and shall indicate the amount of tax due under section 9974  
5751.03 of the Revised Code for the calendar quarter. The taxpayer 9975  
shall indicate on the return the portion of the taxpayer's 9976  
receipts attributable to motor fuel used for propelling vehicles 9977  
on public highways. 9978

(2)(a) Subject to division (C) of section 5751.05 of the 9979  
Revised Code, a calendar quarter taxpayer shall report the taxable 9980  
gross receipts for that calendar quarter. 9981

(b) With respect to taxable gross receipts incorrectly 9982  
reported in a calendar quarter that has a lower tax rate, the tax 9983  
shall be computed at the tax rate in effect for the quarterly 9984  
return in which such receipts should have been reported. Nothing 9985  
in division (A)(2)(b) of this section prohibits a taxpayer from 9986  
filing an application for refund under section 5751.08 of the 9987  
Revised Code with regard to the incorrect reporting of taxable 9988  
gross receipts discovered after filing the annual return described 9989  
in division (A)(3) of this section. 9990

A tax return shall not be deemed to be an incorrect reporting 9991  
of taxable gross receipts for the purposes of division (A)(2)(b) 9992

of this section if the return reflects between ninety-five and one 9993  
hundred five per cent of the actual taxable gross receipts for the 9994  
calendar quarter. 9995

(3) For the purposes of division (A)(2)(b) of this section, 9996  
the tax return filed for the fourth calendar quarter of a calendar 9997  
year is the annual return for the privilege tax imposed by this 9998  
chapter. Such return shall report any additional taxable gross 9999  
receipts not previously reported in the calendar year and shall 10000  
adjust for any over-reported taxable gross receipts in the 10001  
calendar year. If the taxpayer ceases to be a taxpayer before the 10002  
end of the calendar year, the last return the taxpayer is required 10003  
to file shall be the annual return for the taxpayer and the 10004  
taxpayer shall report any additional taxable gross receipts not 10005  
previously reported in the calendar year and shall adjust for any 10006  
over-reported taxable gross receipts in the calendar year. 10007  
Taxpayers reporting taxable gross receipts attributable to motor 10008  
fuel used for propelling vehicles on public highways may not 10009  
utilize the statutory estimation procedure provided in divisions 10010  
(A)(2) and (3) of this section. 10011

(4) Because the tax imposed by this chapter is a privilege 10012  
tax, the tax rate with respect to taxable gross receipts for a 10013  
calendar quarter is not fixed until the end of the measurement 10014  
period for each calendar quarter. Subject to division (A)(2)(b) of 10015  
this section, the total amount of taxable gross receipts reported 10016  
for a given calendar quarter shall be subject to the tax rate in 10017  
effect in that quarter. 10018

(5) Not later than the tenth day of May following the end of 10019  
each calendar year, every calendar year taxpayer shall file with 10020  
the tax commissioner a tax return in such form as the commissioner 10021  
prescribes. The return shall include, but is not limited to, the 10022  
amount of the taxpayer's taxable gross receipts for the calendar 10023  
year and shall indicate the amount of tax due under section 10024

5751.03 of the Revised Code for the calendar year. The taxpayer shall indicate on the return the portion of the taxpayer's receipts attributable to motor fuel used for propelling vehicles on public highways.

(B)(1) A person that first becomes subject to the tax imposed under this chapter shall pay the minimum tax imposed under division (B) of section 5751.03 of the Revised Code on or before the day the return is required to be filed for that quarter under division (A)(1) of this section, regardless of whether the person registers as a calendar year taxpayer under section 5751.05 of the Revised Code.

(2) The amount of the minimum tax for a person subject to division (B)(1) of this section shall be reduced to seventy-five dollars if the registration is timely filed after the first day of May and before the first day of January of the following calendar year.

**Sec. 5751.20.** (A) As used in sections 5751.20 to 5751.22 of the Revised Code:

(1) "School district," "joint vocational school district," "local taxing unit," "recognized valuation," "fixed-rate levy," and "fixed-sum levy" have the same meanings as used in section 5727.84 of the Revised Code.

(2) "State education aid" for a school district means the following:

(a) For fiscal years prior to fiscal year 2010, the sum of state aid amounts computed for the district under the following provisions, as they existed for the applicable fiscal year: division (A) of section 3317.022 of the Revised Code, including the amounts calculated under sections 3317.029 and 3317.0217 of the Revised Code; divisions (C)(1), (C)(4), (D), (E), and (F) of

section 3317.022; divisions (B), (C), and (D) of section 3317.023; 10055  
divisions (L) and (N) of section 3317.024; section 3317.0216; and 10056  
any unit payments for gifted student services paid under sections 10057  
3317.05, 3317.052, and 3317.053 of the Revised Code; except that, 10058  
for fiscal years 2008 and 2009, the amount computed for the 10059  
district under Section 269.20.80 of H.B. 119 of the 127th general 10060  
assembly and as that section subsequently may be amended shall be 10061  
substituted for the amount computed under division (D) of section 10062  
3317.022 of the Revised Code, and the amount computed under 10063  
Section 269.30.80 of H.B. 119 of the 127th general assembly and as 10064  
that section subsequently may be amended shall be included. 10065

(b) For fiscal years 2010 and 2011, the sum of the amounts 10066  
computed under former sections 3306.052, 3306.12, 3306.13, 10067  
3306.19, 3306.191, and 3306.192 of the Revised Code; 10068

(c) For fiscal years 2012 and 2013, the sum of the amounts 10069  
paid under Sections 267.30.50, 267.30.53, and 267.30.56 of H.B. 10070  
153 of the 129th general assembly. 10071

(3) "State education aid" for a joint vocational school 10072  
district means the following: 10073

(a) For fiscal years prior to fiscal year 2010, the sum of 10074  
the state aid computed for the district under division (N) of 10075  
section 3317.024 and section 3317.16 of the Revised Code, except 10076  
that, for fiscal years 2008 and 2009, the amount computed under 10077  
Section 269.30.80 of H.B. 119 of the 127th general assembly and as 10078  
that section subsequently may be amended shall be included. 10079

(b) For fiscal years 2010 and 2011, the amount paid in 10080  
accordance with Section 265.30.50 of H.B. 1 of the 128th general 10081  
assembly. 10082

(c) For fiscal years 2012 and 2013, the amount paid in 10083  
accordance with Section 267.30.60 of H.B. 153 of the 129th general 10084  
assembly. 10085

(4) "State education aid offset" means the amount determined for each school district or joint vocational school district under division (A)(1) of section 5751.21 of the Revised Code.	10086 10087 10088
(5) "Machinery and equipment property tax value loss" means the amount determined under division (C)(1) of this section.	10089 10090
(6) "Inventory property tax value loss" means the amount determined under division (C)(2) of this section.	10091 10092
(7) "Furniture and fixtures property tax value loss" means the amount determined under division (C)(3) of this section.	10093 10094
(8) "Machinery and equipment fixed-rate levy loss" means the amount determined under division (D)(1) of this section.	10095 10096
(9) "Inventory fixed-rate levy loss" means the amount determined under division (D)(2) of this section.	10097 10098
(10) "Furniture and fixtures fixed-rate levy loss" means the amount determined under division (D)(3) of this section.	10099 10100
(11) "Total fixed-rate levy loss" means the sum of the machinery and equipment fixed-rate levy loss, the inventory fixed-rate levy loss, the furniture and fixtures fixed-rate levy loss, and the telephone company fixed-rate levy loss.	10101 10102 10103 10104
(12) "Fixed-sum levy loss" means the amount determined under division (E) of this section.	10105 10106
(13) "Machinery and equipment" means personal property subject to the assessment rate specified in division (F) of section 5711.22 of the Revised Code.	10107 10108 10109
(14) "Inventory" means personal property subject to the assessment rate specified in division (E) of section 5711.22 of the Revised Code.	10110 10111 10112
(15) "Furniture and fixtures" means personal property subject to the assessment rate specified in division (G) of section 5711.22 of the Revised Code.	10113 10114 10115

(16) "Qualifying levies" are levies in effect for tax year 10116  
2004 or applicable to tax year 2005 or approved at an election 10117  
conducted before September 1, 2005. For the purpose of determining 10118  
the rate of a qualifying levy authorized by section 5705.212 or 10119  
5705.213 of the Revised Code, the rate shall be the rate that 10120  
would be in effect for tax year 2010. 10121

(17) "Telephone property" means tangible personal property of 10122  
a telephone, telegraph, or interexchange telecommunications 10123  
company subject to an assessment rate specified in section 10124  
5727.111 of the Revised Code in tax year 2004. 10125

(18) "Telephone property tax value loss" means the amount 10126  
determined under division (C)(4) of this section. 10127

(19) "Telephone property fixed-rate levy loss" means the 10128  
amount determined under division (D)(4) of this section. 10129

(20) "Taxes charged and payable" means taxes charged and 10130  
payable after the reduction required by section 319.301 of the 10131  
Revised Code but before the reductions required by sections 10132  
319.302 and 323.152 of the Revised Code. 10133

(21) "Median estate tax collections" means, in the case of a 10134  
municipal corporation to which revenue from the taxes levied in 10135  
Chapter 5731. of the Revised Code was distributed in each of 10136  
calendar years 2006, 2007, 2008, and 2009, the median of those 10137  
distributions. In the case of a municipal corporation to which no 10138  
distributions were made in one or more of those years, "median 10139  
estate tax collections" means zero. 10140

(22) "Total resources," in the case of a school district, 10141  
means the sum of the amounts in divisions (A)(22)(a) to (h) of 10142  
this section less any reduction required under division (A)(32) or 10143  
(33) of this section. 10144

(a) The state education aid for fiscal year 2010; 10145



(b) The sum of the payments received by the school district 10146  
in fiscal year 2010 for current expense levy losses pursuant to 10147  
division (C)(2) of section 5727.85 and divisions (C)(8) and (9) of 10148  
section 5751.21 of the Revised Code, excluding the portion of such 10149  
payments attributable to levies for joint vocational school 10150  
district purposes; 10151

(c) The sum of fixed-sum levy loss payments received by the 10152  
school district in fiscal year 2010 pursuant to division (E)(1) of 10153  
section 5727.85 and division (E)(1) of section 5751.21 of the 10154  
Revised Code for fixed-sum levies charged and payable for a 10155  
purpose other than paying debt charges; 10156

(d) Fifty per cent of the school district's taxes charged and 10157  
payable against all property on the tax list of real and public 10158  
utility property for current expense purposes for tax year 2008, 10159  
including taxes charged and payable from emergency levies charged 10160  
and payable under section 5709.194 of the Revised Code and 10161  
excluding taxes levied for joint vocational school district 10162  
purposes; 10163

(e) Fifty per cent of the school district's taxes charged and 10164  
payable against all property on the tax list of real and public 10165  
utility property for current expenses for tax year 2009, including 10166  
taxes charged and payable from emergency levies and excluding 10167  
taxes levied for joint vocational school district purposes; 10168

(f) The school district's taxes charged and payable against 10169  
all property on the general tax list of personal property for 10170  
current expenses for tax year 2009, including taxes charged and 10171  
payable from emergency levies; 10172

(g) The amount certified for fiscal year 2010 under division 10173  
(A)(2) of section 3317.08 of the Revised Code; 10174

(h) Distributions received during calendar year 2009 from 10175  
taxes levied under section 718.09 of the Revised Code. 10176

(23) "Total resources," in the case of a joint vocational school district, means the sum of amounts in divisions (A)(23)(a) to (g) of this section less any reduction required under division (A)(32) of this section.	10177 10178 10179 10180
(a) The state education aid for fiscal year 2010;	10181
(b) The sum of the payments received by the joint vocational school district in fiscal year 2010 for current expense levy losses pursuant to division (C)(2) of section 5727.85 and divisions (C)(8) and (9) of section 5751.21 of the Revised Code;	10182 10183 10184 10185
(c) Fifty per cent of the joint vocational school district's taxes charged and payable against all property on the tax list of real and public utility property for current expense purposes for tax year 2008;	10186 10187 10188 10189
(d) Fifty per cent of the joint vocational school district's taxes charged and payable against all property on the tax list of real and public utility property for current expenses for tax year 2009;	10190 10191 10192 10193
(e) Fifty per cent of a city, local, or exempted village school district's taxes charged and payable against all property on the tax list of real and public utility property for current expenses of the joint vocational school district for tax year 2008;	10194 10195 10196 10197 10198
(f) Fifty per cent of a city, local, or exempted village school district's taxes charged and payable against all property on the tax list of real and public utility property for current expenses of the joint vocational school district for tax year 2009;	10199 10200 10201 10202 10203
(g) The joint vocational school district's taxes charged and payable against all property on the general tax list of personal property for current expenses for tax year 2009.	10204 10205 10206

(24) "Total resources," in the case of county mental health and disability related functions, means the sum of the amounts in divisions (A)(24)(a) and (b) of this section less any reduction required under division (A)(32) of this section.

(a) The sum of the payments received by the county for mental health and developmental disability related functions in calendar year 2010 under division (A)(1) of section 5727.86 and divisions (A)(1) and (2) of section 5751.22 of the Revised Code as they existed at that time;

(b) With respect to taxes levied by the county for mental health and developmental disability related purposes, the taxes charged and payable for such purposes against all property on the tax list of real and public utility property for tax year 2009.

(25) "Total resources," in the case of county senior services related functions, means the sum of the amounts in divisions (A)(25)(a) and (b) of this section less any reduction required under division (A)(32) of this section.

(a) The sum of the payments received by the county for senior services related functions in calendar year 2010 under division (A)(1) of section 5727.86 and divisions (A)(1) and (2) of section 5751.22 of the Revised Code as they existed at that time;

(b) With respect to taxes levied by the county for senior services related purposes, the taxes charged and payable for such purposes against all property on the tax list of real and public utility property for tax year 2009.

(26) "Total resources," in the case of county children's services related functions, means the sum of the amounts in divisions (A)(26)(a) and (b) of this section less any reduction required under division (A)(32) of this section.

(a) The sum of the payments received by the county for children's services related functions in calendar year 2010 under

division (A)(1) of section 5727.86 and divisions (A)(1) and (2) of 10238  
section 5751.22 of the Revised Code as they existed at that time; 10239

(b) With respect to taxes levied by the county for children's 10240  
services related purposes, the taxes charged and payable for such 10241  
purposes against all property on the tax list of real and public 10242  
utility property for tax year 2009. 10243

(27) "Total resources," in the case of county public health 10244  
related functions, means the sum of the amounts in divisions 10245  
(A)(27)(a) and (b) of this section less any reduction required 10246  
under division (A)(32) of this section. 10247

(a) The sum of the payments received by the county for public 10248  
health related functions in calendar year 2010 under division 10249  
(A)(1) of section 5727.86 and divisions (A)(1) and (2) of section 10250  
5751.22 of the Revised Code as they existed at that time; 10251

(b) With respect to taxes levied by the county for public 10252  
health related purposes, the taxes charged and payable for such 10253  
purposes against all property on the tax list of real and public 10254  
utility property for tax year 2009. 10255

(28) "Total resources," in the case of all county functions 10256  
not included in divisions (A)(24) to (27) of this section, means 10257  
the sum of the amounts in divisions (A)(28)(a) to (d) of this 10258  
section less any reduction required under division (A)(32) or (33) 10259  
of this section. 10260

(a) The sum of the payments received by the county for all 10261  
other purposes in calendar year 2010 under division (A)(1) of 10262  
section 5727.86 and divisions (A)(1) and (2) of section 5751.22 of 10263  
the Revised Code as they existed at that time; 10264

(b) The county's percentage share of county undivided local 10265  
government fund allocations as certified to the tax commissioner 10266  
for calendar year 2010 by the county auditor under division (J) of 10267  
section 5747.51 of the Revised Code or division (F) of section 10268

5747.53 of the Revised Code multiplied by the total amount	10269
actually distributed in calendar year 2010 from the county	10270
undivided local government fund;	10271
(c) With respect to taxes levied by the county for all other	10272
purposes, the taxes charged and payable for such purposes against	10273
all property on the tax list of real and public utility property	10274
for tax year 2009, excluding taxes charged and payable for the	10275
purpose of paying debt charges;	10276
(d) The sum of the amounts distributed to the county in	10277
calendar year 2010 for the taxes levied pursuant to sections	10278
5739.021 and 5741.021 of the Revised Code.	10279
(29) "Total resources," in the case of a municipal	10280
corporation, means the sum of the amounts in divisions (A)(29)(a)	10281
to (g) of this section less any reduction required under division	10282
(A)(32) or (33) of this section.	10283
(a) The sum of the payments received by the municipal	10284
corporation in calendar year 2010 for current expense levy losses	10285
under division (A)(1) of section 5727.86 and divisions (A)(1) and	10286
(2) of section 5751.22 of the Revised Code as they existed at that	10287
time;	10288
(b) The municipal corporation's percentage share of county	10289
undivided local government fund allocations as certified to the	10290
tax commissioner for calendar year 2010 by the county auditor	10291
under division (J) of section 5747.51 of the Revised Code or	10292
division (F) of section 5747.53 of the Revised Code multiplied by	10293
the total amount actually distributed in calendar year 2010 from	10294
the county undivided local government fund;	10295
(c) The sum of the amounts distributed to the municipal	10296
corporation in calendar year 2010 pursuant to section 5747.50 of	10297
the Revised Code;	10298
(d) With respect to taxes levied by the municipal	10299

corporation, the taxes charged and payable against all property on 10300  
the tax list of real and public utility property for current 10301  
expenses, defined in division (A)(35) of this section, for tax 10302  
year 2009; 10303

(e) The amount of admissions tax collected by the municipal 10304  
corporation in calendar year 2008, or if such information has not 10305  
yet been reported to the tax commissioner, in the most recent year 10306  
before 2008 for which the municipal corporation has reported data 10307  
to the commissioner; 10308

(f) The amount of income taxes collected by the municipal 10309  
corporation in calendar year 2008, or if such information has not 10310  
yet been reported to the tax commissioner, in the most recent year 10311  
before 2008 for which the municipal corporation has reported data 10312  
to the commissioner; 10313

(g) The municipal corporation's median estate tax 10314  
collections. 10315

(30) "Total resources," in the case of a township, means the 10316  
sum of the amounts in divisions (A)(30)(a) to (c) of this section 10317  
less any reduction required under division (A)(32) or (33) of this 10318  
section. 10319

(a) The sum of the payments received by the township in 10320  
calendar year 2010 pursuant to division (A)(1) of section 5727.86 10321  
of the Revised Code and divisions (A)(1) and (2) of section 10322  
5751.22 of the Revised Code as they existed at that time, 10323  
excluding payments received for debt purposes; 10324

(b) The township's percentage share of county undivided local 10325  
government fund allocations as certified to the tax commissioner 10326  
for calendar year 2010 by the county auditor under division (J) of 10327  
section 5747.51 of the Revised Code or division (F) of section 10328  
5747.53 of the Revised Code multiplied by the total amount 10329  
actually distributed in calendar year 2010 from the county 10330

undivided local government fund; 10331

(c) With respect to taxes levied by the township, the taxes 10332  
charged and payable against all property on the tax list of real 10333  
and public utility property for tax year 2009 excluding taxes 10334  
charged and payable for the purpose of paying debt charges. 10335

(31) "Total resources," in the case of a local taxing unit 10336  
that is not a county, municipal corporation, or township, means 10337  
the sum of the amounts in divisions (A)(31)(a) to (e) of this 10338  
section less any reduction required under division (A)(32) of this 10339  
section. 10340

(a) The sum of the payments received by the local taxing unit 10341  
in calendar year 2010 pursuant to division (A)(1) of section 10342  
5727.86 of the Revised Code and divisions (A)(1) and (2) of 10343  
section 5751.22 of the Revised Code as they existed at that time; 10344

(b) The local taxing unit's percentage share of county 10345  
undivided local government fund allocations as certified to the 10346  
tax commissioner for calendar year 2010 by the county auditor 10347  
under division (J) of section 5747.51 of the Revised Code or 10348  
division (F) of section 5747.53 of the Revised Code multiplied by 10349  
the total amount actually distributed in calendar year 2010 from 10350  
the county undivided local government fund; 10351

(c) With respect to taxes levied by the local taxing unit, 10352  
the taxes charged and payable against all property on the tax list 10353  
of real and public utility property for tax year 2009 excluding 10354  
taxes charged and payable for the purpose of paying debt charges; 10355

(d) The amount received from the tax commissioner during 10356  
calendar year 2010 for sales or use taxes authorized under 10357  
sections 5739.023 and 5741.022 of the Revised Code; 10358

(e) For institutions of higher education receiving tax 10359  
revenue from a local levy, as identified in section 3358.02 of the 10360  
Revised Code, the final state share of instruction allocation for 10361

fiscal year 2010 as calculated by the board of regents and 10362  
reported to the state controlling board. 10363

(32) If a fixed-rate levy that is a qualifying levy is not 10364  
charged and payable in any year after tax year 2010, "total 10365  
resources" used to compute payments to be made under division 10366  
(C)(12) of section 5751.21 or division (A)(1)(b) or (c) of section 10367  
5751.22 of the Revised Code in the tax years following the last 10368  
year the levy is charged and payable shall be reduced to the 10369  
extent that the payments are attributable to the fixed-rate levy 10370  
loss of that levy as would be computed under division (C)(2) of 10371  
section 5727.85, division (A)(1) of section 5727.85, divisions 10372  
(C)(8) and (9) of section 5751.21, or division (A)(1) of section 10373  
5751.22 of the Revised Code. 10374

(33) In the case of a county, municipal corporation, school 10375  
district, or township with fixed-rate levy losses attributable to 10376  
a tax levied under section 5705.23 of the Revised Code, "total 10377  
resources" used to compute payments to be made under division 10378  
(C)(3) of section 5727.85, division (A)(1)(d) of section 5727.86, 10379  
division (C)(12) of section 5751.21, or division (A)(1)(c) of 10380  
section 5751.22 of the Revised Code shall be reduced by the 10381  
amounts described in divisions (A)(34)(a) to (c) of this section 10382  
to the extent that those amounts were included in calculating the 10383  
"total resources" of the school district or local taxing unit 10384  
under division (A)(22), (28), (29), or (30) of this section. 10385

(34) "Total library resources," in the case of a county, 10386  
municipal corporation, school district, or township public library 10387  
that receives the proceeds of a tax levied under section 5705.23 10388  
of the Revised Code, means the sum of the amounts in divisions 10389  
(A)(34)(a) to (c) of this section less any reduction required 10390  
under division (A)(32) of this section. 10391

(a) The sum of the payments received by the county, municipal 10392  
corporation, school district, or township public library in 10393



calendar year 2010 pursuant to sections 5727.86 and 5751.22 of the Revised Code, as they existed at that time, for fixed-rate levy losses attributable to a tax levied under section 5705.23 of the Revised Code for the benefit of the public library;

(b) The public library's percentage share of county undivided local government fund allocations as certified to the tax commissioner for calendar year 2010 by the county auditor under division (J) of section 5747.51 of the Revised Code or division (F) of section 5747.53 of the Revised Code multiplied by the total amount actually distributed in calendar year 2010 from the county undivided local government fund;

(c) With respect to a tax levied pursuant to section 5705.23 of the Revised Code for the benefit of the public library, the amount of such tax that is charged and payable against all property on the tax list of real and public utility property for tax year 2009 excluding any tax that is charged and payable for the purpose of paying debt charges.

(35) "Municipal current expense property tax levies" means all property tax levies of a municipality, except those with the following levy names: airport resurfacing; bond or any levy name including the word "bond"; capital improvement or any levy name including the word "capital"; debt or any levy name including the word "debt"; equipment or any levy name including the word "equipment," unless the levy is for combined operating and equipment; employee termination fund; fire pension or any levy containing the word "pension," including police pensions; fireman's fund or any practically similar name; sinking fund; road improvements or any levy containing the word "road"; fire truck or apparatus; flood or any levy containing the word "flood"; conservancy district; county health; note retirement; sewage, or any levy containing the words "sewage" or "sewer"; park improvement; parkland acquisition; storm drain; street or any levy

name containing the word "street"; lighting, or any levy name 10426  
containing the word "lighting"; and water. 10427

(36) "Current expense TPP allocation" means, in the case of a 10428  
school district or joint vocational school district, the sum of 10429  
the payments received by the school district in fiscal year 2011 10430  
pursuant to divisions (C)(10) and (11) of section 5751.21 of the 10431  
Revised Code to the extent paid for current expense levies. In the 10432  
case of a municipal corporation, "current expense TPP allocation" 10433  
means the sum of the payments received by the municipal 10434  
corporation in calendar year 2010 pursuant to divisions (A)(1) and 10435  
(2) of section 5751.22 of the Revised Code to the extent paid for 10436  
municipal current expense property tax levies as defined in 10437  
division (A)(35) of this section, excluding any such payments 10438  
received for current expense levy losses attributable to a tax 10439  
levied under section 5705.23 of the Revised Code. If a fixed-rate 10440  
levy that is a qualifying levy is not charged and payable in any 10441  
year after tax year 2010, "current expense TPP allocation" used to 10442  
compute payments to be made under division (C)(12) of section 10443  
5751.21 or division (A)(1)(b) or (c) of section 5751.22 of the 10444  
Revised Code in the tax years following the last year the levy is 10445  
charged and payable shall be reduced to the extent that the 10446  
payments are attributable to the fixed-rate levy loss of that levy 10447  
as would be computed under divisions (C)(10) and (11) of section 10448  
5751.21 or division (A)(1) of section 5751.22 of the Revised Code. 10449

(37) "TPP allocation" means the sum of payments received by a 10450  
local taxing unit in calendar year 2010 pursuant to divisions 10451  
(A)(1) and (2) of section 5751.22 of the Revised Code, excluding 10452  
any such payments received for fixed-rate levy losses attributable 10453  
to a tax levied under section 5705.23 of the Revised Code. If a 10454  
fixed-rate levy that is a qualifying levy is not charged and 10455  
payable in any year after tax year 2010, "TPP allocation" used to 10456  
compute payments to be made under division (A)(1)(b) or (c) of 10457

section 5751.22 of the Revised Code in the tax years following the 10458  
last year the levy is charged and payable shall be reduced to the 10459  
extent that the payments are attributable to the fixed-rate levy 10460  
loss of that levy as would be computed under division (A)(1) of 10461  
that section. 10462

(38) "Total TPP allocation" means, in the case of a school 10463  
district or joint vocational school district, the sum of the 10464  
amounts received in fiscal year 2011 pursuant to divisions (C)(10) 10465  
and (11) and (D) of section 5751.21 of the Revised Code. In the 10466  
case of a local taxing unit, "total TPP allocation" means the sum 10467  
of payments received by the unit in calendar year 2010 pursuant to 10468  
divisions (A)(1), (2), and (3) of section 5751.22 of the Revised 10469  
Code. If a fixed-rate levy that is a qualifying levy is not 10470  
charged and payable in any year after tax year 2010, "total TPP 10471  
allocation" used to compute payments to be made under division 10472  
(C)(12) of section 5751.21 or division (A)(1)(b) or (c) of section 10473  
5751.22 of the Revised Code in the tax years following the last 10474  
year the levy is charged and payable shall be reduced to the 10475  
extent that the payments are attributable to the fixed-rate levy 10476  
loss of that levy as would be computed under divisions (C)(10) and 10477  
(11) of section 5751.21 or division (A)(1) of section 5751.22 of 10478  
the Revised Code. 10479

(39) "Non-current expense TPP allocation" means the 10480  
difference of total TPP allocation minus the sum of current 10481  
expense TPP allocation and the portion of total TPP allocation 10482  
constituting reimbursement for debt levies, pursuant to division 10483  
(D) of section 5751.21 of the Revised Code in the case of a school 10484  
district or joint vocational school district and pursuant to 10485  
division (A)(3) of section 5751.22 of the Revised Code in the case 10486  
of a municipal corporation. 10487

(40) "TPP allocation for library purposes" means the sum of 10488  
payments received by a county, municipal corporation, school 10489

district, or township public library in calendar year 2010 10490  
pursuant to section 5751.22 of the Revised Code for fixed-rate 10491  
levy losses attributable to a tax levied under section 5705.23 of 10492  
the Revised Code. If a fixed-rate levy authorized under section 10493  
5705.23 of the Revised Code that is a qualifying levy is not 10494  
charged and payable in any year after tax year 2010, "TPP 10495  
allocation for library purposes" used to compute payments to be 10496  
made under division (A)(1)(d) of section 5751.22 of the Revised 10497  
Code in the tax years following the last year the levy is charged 10498  
and payable shall be reduced to the extent that the payments are 10499  
attributable to the fixed-rate levy loss of that levy as would be 10500  
computed under division (A)(1) of section 5751.22 of the Revised 10501  
Code. 10502

(41) "Threshold per cent" means, in the case of a school 10503  
district or joint vocational school district, two per cent for 10504  
fiscal year 2012 and four per cent for fiscal years 2013 and 10505  
thereafter. In the case of a local taxing unit or public library 10506  
that receives the proceeds of a tax levied under section 5705.23 10507  
of the Revised Code, "threshold per cent" means two per cent for 10508  
tax year 2011, four per cent for tax year 2012, and six per cent 10509  
for tax years 2013 and thereafter. 10510

(B)(1) The commercial activities tax receipts fund is hereby 10511  
created in the state treasury and shall consist of money arising 10512  
from the tax imposed under this chapter. Eighty-five 10513  
one-hundredths of one per cent of the money credited to that fund 10514  
shall be credited to the revenue enhancement fund and shall be 10515  
used to defray the costs incurred by the department of taxation in 10516  
administering the tax imposed by this chapter and in implementing 10517  
tax reform measures. The remainder of the money in the commercial 10518  
activities tax receipts fund shall first be credited ~~for each~~ 10519  
~~fiscal year~~ to the commercial activity tax motor fuel receipts 10520  
fund, pursuant to division (B)(2) of this section, and the 10521

remainder shall be credited in the following percentages each 10522  
fiscal year to the general revenue fund, to the school district 10523  
 tangible property tax replacement fund, which is hereby created in 10524  
 the state treasury for the purpose of making the payments 10525  
 described in section 5751.21 of the Revised Code, and to the local 10526  
 government tangible property tax replacement fund, which is hereby 10527  
 created in the state treasury for the purpose of making the 10528  
 payments described in section 5751.22 of the Revised Code, in the 10529  
 following percentages: 10530

Fiscal year	General Revenue Fund	School District Tangible Property Tax Replacement Fund	Local Government Tangible Property Tax Replacement Fund	
2006	67.7%	22.6%	9.7%	10532
2007	0%	70.0%	30.0%	10533
2008	0%	70.0%	30.0%	10534
2009	0%	70.0%	30.0%	10535
2010	0%	70.0%	30.0%	10536
2011	0%	70.0%	30.0%	10537
2012	25.0%	52.5%	22.5%	10538
2013 and	50.0%	35.0%	15.0%	10539

thereafter

(2) Not later than the twentieth day of February, May, 10540  
August, and November of each year, the commissioner shall provide 10541  
for payment from the commercial activities tax receipts fund to 10542  
the commercial activity tax motor fuel receipts fund an amount 10543  
that bears the same ratio to the balance in the commercial 10544  
activities tax receipts fund that (a) the taxable gross receipts 10545  
attributed to motor fuel used for propelling vehicles on public 10546  
highways as indicated by returns filed by the tenth day of that 10547  
month for a liability that is due and payable on or after July 1, 10548  
2013, bears to (b) all taxable gross receipts as indicated by 10549  
those returns for such liabilities. 10550

(C) Not later than September 15, 2005, the tax commissioner shall determine for each school district, joint vocational school district, and local taxing unit its machinery and equipment, inventory property, furniture and fixtures property, and telephone property tax value losses, which are the applicable amounts described in divisions (C)(1), (2), (3), and (4) of this section, except as provided in division (C)(5) of this section:

(1) Machinery and equipment property tax value loss is the taxable value of machinery and equipment property as reported by taxpayers for tax year 2004 multiplied by:

(a) For tax year 2006, thirty-three and eight-tenths per cent;

(b) For tax year 2007, sixty-one and three-tenths per cent;

(c) For tax year 2008, eighty-three per cent;

(d) For tax year 2009 and thereafter, one hundred per cent.

(2) Inventory property tax value loss is the taxable value of inventory property as reported by taxpayers for tax year 2004 multiplied by:

(a) For tax year 2006, a fraction, the numerator of which is five and three-fourths and the denominator of which is twenty-three;

(b) For tax year 2007, a fraction, the numerator of which is nine and one-half and the denominator of which is twenty-three;

(c) For tax year 2008, a fraction, the numerator of which is thirteen and one-fourth and the denominator of which is twenty-three;

(d) For tax year 2009 and thereafter a fraction, the numerator of which is seventeen and the denominator of which is twenty-three.

(3) Furniture and fixtures property tax value loss is the

taxable value of furniture and fixture property as reported by	10581
taxpayers for tax year 2004 multiplied by:	10582
(a) For tax year 2006, twenty-five per cent;	10583
(b) For tax year 2007, fifty per cent;	10584
(c) For tax year 2008, seventy-five per cent;	10585
(d) For tax year 2009 and thereafter, one hundred per cent.	10586
The taxable value of property reported by taxpayers used in	10587
divisions (C)(1), (2), and (3) of this section shall be such	10588
values as determined to be final by the tax commissioner as of	10589
August 31, 2005. Such determinations shall be final except for any	10590
correction of a clerical error that was made prior to August 31,	10591
2005, by the tax commissioner.	10592
(4) Telephone property tax value loss is the taxable value of	10593
telephone property as taxpayers would have reported that property	10594
for tax year 2004 if the assessment rate for all telephone	10595
property for that year were twenty-five per cent, multiplied by:	10596
(a) For tax year 2006, zero per cent;	10597
(b) For tax year 2007, zero per cent;	10598
(c) For tax year 2008, zero per cent;	10599
(d) For tax year 2009, sixty per cent;	10600
(e) For tax year 2010, eighty per cent;	10601
(f) For tax year 2011 and thereafter, one hundred per cent.	10602
(5) Division (C)(5) of this section applies to any school	10603
district, joint vocational school district, or local taxing unit	10604
in a county in which is located a facility currently or formerly	10605
devoted to the enrichment or commercialization of uranium or	10606
uranium products, and for which the total taxable value of	10607
property listed on the general tax list of personal property for	10608
any tax year from tax year 2001 to tax year 2004 was fifty per	10609

cent or less of the taxable value of such property listed on the 10610  
general tax list of personal property for the next preceding tax 10611  
year. 10612

In computing the fixed-rate levy losses under divisions 10613  
(D)(1), (2), and (3) of this section for any school district, 10614  
joint vocational school district, or local taxing unit to which 10615  
division (C)(5) of this section applies, the taxable value of such 10616  
property as listed on the general tax list of personal property 10617  
for tax year 2000 shall be substituted for the taxable value of 10618  
such property as reported by taxpayers for tax year 2004, in the 10619  
taxing district containing the uranium facility, if the taxable 10620  
value listed for tax year 2000 is greater than the taxable value 10621  
reported by taxpayers for tax year 2004. For the purpose of making 10622  
the computations under divisions (D)(1), (2), and (3) of this 10623  
section, the tax year 2000 valuation is to be allocated to 10624  
machinery and equipment, inventory, and furniture and fixtures 10625  
property in the same proportions as the tax year 2004 values. For 10626  
the purpose of the calculations in division (A) of section 5751.21 10627  
of the Revised Code, the tax year 2004 taxable values shall be 10628  
used. 10629

To facilitate the calculations required under division (C) of 10630  
this section, the county auditor, upon request from the tax 10631  
commissioner, shall provide by August 1, 2005, the values of 10632  
machinery and equipment, inventory, and furniture and fixtures for 10633  
all single-county personal property taxpayers for tax year 2004. 10634

(D) Not later than September 15, 2005, the tax commissioner 10635  
shall determine for each tax year from 2006 through 2009 for each 10636  
school district, joint vocational school district, and local 10637  
taxing unit its machinery and equipment, inventory, and furniture 10638  
and fixtures fixed-rate levy losses, and for each tax year from 10639  
2006 through 2011 its telephone property fixed-rate levy loss. 10640  
Except as provided in division (F) of this section, such losses 10641



are the applicable amounts described in divisions (D)(1), (2), 10642  
(3), and (4) of this section: 10643

(1) The machinery and equipment fixed-rate levy loss is the 10644  
machinery and equipment property tax value loss multiplied by the 10645  
sum of the tax rates of fixed-rate qualifying levies. 10646

(2) The inventory fixed-rate loss is the inventory property 10647  
tax value loss multiplied by the sum of the tax rates of 10648  
fixed-rate qualifying levies. 10649

(3) The furniture and fixtures fixed-rate levy loss is the 10650  
furniture and fixture property tax value loss multiplied by the 10651  
sum of the tax rates of fixed-rate qualifying levies. 10652

(4) The telephone property fixed-rate levy loss is the 10653  
telephone property tax value loss multiplied by the sum of the tax 10654  
rates of fixed-rate qualifying levies. 10655

(E) Not later than September 15, 2005, the tax commissioner 10656  
shall determine for each school district, joint vocational school 10657  
district, and local taxing unit its fixed-sum levy loss. The 10658  
fixed-sum levy loss is the amount obtained by subtracting the 10659  
amount described in division (E)(2) of this section from the 10660  
amount described in division (E)(1) of this section: 10661

(1) The sum of the machinery and equipment property tax value 10662  
loss, the inventory property tax value loss, and the furniture and 10663  
fixtures property tax value loss, and, for 2008 through 2010, the 10664  
telephone property tax value loss of the district or unit 10665  
multiplied by the sum of the fixed-sum tax rates of qualifying 10666  
levies. For 2006 through 2010, this computation shall include all 10667  
qualifying levies remaining in effect for the current tax year and 10668  
any school district levies charged and payable under section 10669  
5705.194 or 5705.213 of the Revised Code that are qualifying 10670  
levies not remaining in effect for the current year. For 2011 10671  
through 2017 in the case of school district levies charged and 10672

payable under section 5705.194 or 5705.213 of the Revised Code and 10673  
for all years after 2010 in the case of other fixed-sum levies, 10674  
this computation shall include only qualifying levies remaining in 10675  
effect for the current year. For purposes of this computation, a 10676  
qualifying school district levy charged and payable under section 10677  
5705.194 or 5705.213 of the Revised Code remains in effect in a 10678  
year after 2010 only if, for that year, the board of education 10679  
levies a school district levy charged and payable under section 10680  
5705.194, 5705.199, 5705.213, or 5705.219 of the Revised Code for 10681  
an annual sum at least equal to the annual sum levied by the board 10682  
in tax year 2004 less the amount of the payment certified under 10683  
this division for 2006. 10684

(2) The total taxable value in tax year 2004 less the sum of 10685  
the machinery and equipment, inventory, furniture and fixtures, 10686  
and telephone property tax value losses in each school district, 10687  
joint vocational school district, and local taxing unit multiplied 10688  
by one-half of one mill per dollar. 10689

(3) For the calculations in divisions (E)(1) and (2) of this 10690  
section, the tax value losses are those that would be calculated 10691  
for tax year 2009 under divisions (C)(1), (2), and (3) of this 10692  
section and for tax year 2011 under division (C)(4) of this 10693  
section. 10694

(4) To facilitate the calculation under divisions (D) and (E) 10695  
of this section, not later than September 1, 2005, any school 10696  
district, joint vocational school district, or local taxing unit 10697  
that has a qualifying levy that was approved at an election 10698  
conducted during 2005 before September 1, 2005, shall certify to 10699  
the tax commissioner a copy of the county auditor's certificate of 10700  
estimated property tax millage for such levy as required under 10701  
division (B) of section 5705.03 of the Revised Code, which is the 10702  
rate that shall be used in the calculations under such divisions. 10703

If the amount determined under division (E) of this section 10704

for any school district, joint vocational school district, or 10705  
local taxing unit is greater than zero, that amount shall equal 10706  
the reimbursement to be paid pursuant to division (E) of section 10707  
5751.21 or division (A)(3) of section 5751.22 of the Revised Code, 10708  
and the one-half of one mill that is subtracted under division 10709  
(E)(2) of this section shall be apportioned among all contributing 10710  
fixed-sum levies in the proportion that each levy bears to the sum 10711  
of all fixed-sum levies within each school district, joint 10712  
vocational school district, or local taxing unit. 10713

(F) If a school district levies a tax under section 5705.219 10714  
of the Revised Code, the fixed-rate levy loss for qualifying 10715  
levies, to the extent repealed under that section, shall equal the 10716  
sum of the following amounts in lieu of the amounts computed for 10717  
such levies under division (D) of this section: 10718

(1) The sum of the rates of qualifying levies to the extent 10719  
so repealed multiplied by the sum of the machinery and equipment, 10720  
inventory, and furniture and fixtures tax value losses for 2009 as 10721  
determined under that division; 10722

(2) The sum of the rates of qualifying levies to the extent 10723  
so repealed multiplied by the telephone property tax value loss 10724  
for 2011 as determined under that division. 10725

The fixed-rate levy losses for qualifying levies to the 10726  
extent not repealed under section 5705.219 of the Revised Code 10727  
shall be as determined under division (D) of this section. The 10728  
revised fixed-rate levy losses determined under this division and 10729  
division (D) of this section first apply in the year following the 10730  
first year the district levies the tax under section 5705.219 of 10731  
the Revised Code. 10732

(G) Not later than October 1, 2005, the tax commissioner 10733  
shall certify to the department of education for every school 10734  
district and joint vocational school district the machinery and 10735

equipment, inventory, furniture and fixtures, and telephone 10736  
property tax value losses determined under division (C) of this 10737  
section, the machinery and equipment, inventory, furniture and 10738  
fixtures, and telephone fixed-rate levy losses determined under 10739  
division (D) of this section, and the fixed-sum levy losses 10740  
calculated under division (E) of this section. The calculations 10741  
under divisions (D) and (E) of this section shall separately 10742  
display the levy loss for each levy eligible for reimbursement. 10743

(H) Not later than October 1, 2005, the tax commissioner 10744  
shall certify the amount of the fixed-sum levy losses to the 10745  
county auditor of each county in which a school district, joint 10746  
vocational school district, or local taxing unit with a fixed-sum 10747  
levy loss reimbursement has territory. 10748

(I) Not later than the twenty-eighth day of February each 10749  
year beginning in 2011 and ending in 2014, the tax commissioner 10750  
shall certify to the department of education for each school 10751  
district first levying a tax under section 5705.219 of the Revised 10752  
Code in the preceding year the revised fixed-rate levy losses 10753  
determined under divisions (D) and (F) of this section. 10754

(J) There is hereby created in the state treasury the 10755  
commercial activity tax motor fuel receipts fund. 10756

**Section 101.02.** That existing sections 9.33, 126.06, 127.14, 10757  
153.01, 153.65, 164.05, 307.05, 307.051, 307.055, 505.37, 505.375, 10758  
505.44, 505.72, 718.01, 3705.242, 3791.12, 3791.13, 3791.99, 10759  
4501.03, 4501.04, 4501.041, 4501.042, 4501.043, 4501.06, 4503.04, 10760  
4503.042, 4503.07, 4503.42, 4503.45, 4503.49, 4504.19, 4504.21, 10761  
4506.08, 4506.09, 4507.011, 4507.05, 4507.23, 4511.13, 4513.263, 10762  
4513.34, 4513.53, 4513.66, 4517.021, 4561.21, 4743.05, 4765.02, 10763  
4765.03, 4765.04, 4765.05, 4765.06, 4765.07, 4765.08, 4765.09, 10764  
4765.10, 4765.101, 4765.102, 4765.11, 4765.111, 4765.112, 10765  
4765.113, 4765.114, 4765.115, 4765.116, 4765.12, 4765.15, 4765.16, 10766

4765.17, 4765.18, 4765.22, 4765.23, 4765.28, 4765.29, 4765.30, 10767  
4765.31, 4765.32, 4765.33, 4765.37, 4765.38, 4765.39, 4765.40, 10768  
4765.42, 4765.48, 4765.49, 4765.55, 4765.56, 4766.01, 4766.03, 10769  
4766.04, 4766.05, 4766.07, 4766.08, 4766.09, 4766.10, 4766.11, 10770  
4766.12, 4766.13, 4766.15, 4766.22, 5501.03, 5501.51, 5501.73, 10771  
5501.77, 5502.01, 5503.01, 5503.03, 5503.04, 5515.01, 5517.02, 10772  
5525.01, 5525.16, 5577.04, 5577.05, 5739.02, 5747.01, 5751.01, 10773  
5751.02, 5751.051, and 5751.20 and sections 126.60, 126.601, 10774  
126.602, 126.603, 126.604, 126.605, 3791.11, 4766.02, 4766.20, 10775  
4981.36, and 4981.361 of the Revised Code are hereby repealed. 10776

**Section 110.10.** That the versions of sections 4503.04 and 10777  
4507.05 of the Revised Code that are scheduled to take effect 10778  
January 1, 2017, be amended to read as follows: 10779

**Sec. 4503.04.** Except as provided in sections 4503.042 and 10780  
4503.65 of the Revised Code for the registration of commercial 10781  
cars, trailers, semitrailers, and certain buses, the rates of the 10782  
taxes imposed by section 4503.02 of the Revised Code shall be as 10783  
follows: 10784

(A)(1) For motor vehicles having three wheels or less, the 10785  
license tax is: 10786

(a) For each motorized bicycle or moped, ten dollars; 10787

(b) For each motorcycle, cab-enclosed motorcycle, 10788  
motor-driven cycle, or motor scooter, fourteen dollars. 10789

(2) For each low-speed, under-speed, and utility vehicle, and 10790  
each mini-truck, ten dollars. 10791

(B) For each passenger car, twenty dollars; 10792

(C) For each manufactured home, each mobile home, and each 10793  
travel trailer or house vehicle, ten dollars; 10794

(D) For each noncommercial motor vehicle designed by the manufacturer to carry a load of no more than three-quarters of one ton and for each motor home, thirty-five dollars; for each noncommercial motor vehicle designed by the manufacturer to carry a load of more than three-quarters of one ton, but not more than one ton, seventy dollars;	10795 10796 10797 10798 10799 10800
(E) For each noncommercial trailer, the license tax is:	10801
(1) Eighty-five cents for each one hundred pounds or part thereof for the first two thousand pounds or part thereof of weight of vehicle fully equipped;	10802 10803 10804
(2) One dollar and forty cents for each one hundred pounds or part thereof in excess of two thousand pounds up to and including ten thousand pounds.	10805 10806 10807
(F) Notwithstanding its weight, twelve dollars for any:	10808
(1) Vehicle equipped, owned, and used by a charitable or nonprofit corporation exclusively for the purpose of administering chest x-rays or receiving blood donations;	10809 10810 10811
(2) Van used principally for the transportation of handicapped persons that has been modified by being equipped with adaptive equipment to facilitate the movement of such persons into and out of the van;	10812 10813 10814 10815
(3) Bus used principally for the transportation of handicapped persons or persons sixty-five years of age or older.	10816 10817
(G) Notwithstanding its weight, twenty dollars for any bus used principally for the transportation of persons in a ridesharing arrangement.	10818 10819 10820
(H) For each transit bus having motor power the license tax is twelve dollars.	10821 10822
"Transit bus" means either a motor vehicle having a seating capacity of more than seven persons which is operated and used by	10823 10824

any person in the rendition of a public mass transportation 10825  
service primarily in a municipal corporation or municipal 10826  
corporations and provided at least seventy-five per cent of the 10827  
annual mileage of such service and use is within such municipal 10828  
corporation or municipal corporations or a motor vehicle having a 10829  
seating capacity of more than seven persons which is operated 10830  
solely for the transportation of persons associated with a 10831  
charitable or nonprofit corporation, but does not mean any motor 10832  
vehicle having a seating capacity of more than seven persons when 10833  
such vehicle is used in a ridesharing capacity or any bus 10834  
described by division (F)(3) of this section. 10835

The application for registration of such transit bus shall be 10836  
accompanied by an affidavit prescribed by the registrar of motor 10837  
vehicles and signed by the person or an agent of the firm or 10838  
corporation operating such bus stating that the bus has a seating 10839  
capacity of more than seven persons, and that it is either to be 10840  
operated and used in the rendition of a public mass transportation 10841  
service and that at least seventy-five per cent of the annual 10842  
mileage of such operation and use shall be within one or more 10843  
municipal corporations or that it is to be operated solely for the 10844  
transportation of persons associated with a charitable or 10845  
nonprofit corporation. 10846

The form of the license plate, and the manner of its 10847  
attachment to the vehicle, shall be prescribed by the registrar of 10848  
motor vehicles. 10849

(I) Except as otherwise provided in division (A) or (J) of 10850  
this section, the minimum tax for any vehicle having motor power 10851  
is ten dollars and eighty cents, and for each noncommercial 10852  
trailer, five dollars. 10853

(J)(1) Except as otherwise provided in division (J) of this 10854  
section, for each farm truck, except a noncommercial motor 10855  
vehicle, that is owned, controlled, or operated by one or more 10856

farmers exclusively in farm use as defined in this section, and 10857  
not for commercial purposes, and provided that at least 10858  
seventy-five per cent of such farm use is by or for the one or 10859  
more owners, controllers, or operators of the farm in the 10860  
operation of which a farm truck is used, the license tax is five 10861  
dollars plus: 10862

(a) Fifty cents per one hundred pounds or part thereof for 10863  
the first three thousand pounds; 10864

(b) Seventy cents per one hundred pounds or part thereof in 10865  
excess of three thousand pounds up to and including four thousand 10866  
pounds; 10867

(c) Ninety cents per one hundred pounds or part thereof in 10868  
excess of four thousand pounds up to and including six thousand 10869  
pounds; 10870

(d) Two dollars for each one hundred pounds or part thereof 10871  
in excess of six thousand pounds up to and including ten thousand 10872  
pounds; 10873

(e) Two dollars and twenty-five cents for each one hundred 10874  
pounds or part thereof in excess of ten thousand pounds; 10875

(f) The minimum license tax for any farm truck shall be 10876  
twelve dollars. 10877

(2) The owner of a farm truck may register the truck for a 10878  
period of one-half year by paying one-half the registration tax 10879  
imposed on the truck under this chapter and one-half the amount of 10880  
any tax imposed on the truck under Chapter 4504. of the Revised 10881  
Code. 10882

(3) A farm bus may be registered for a period of ~~ninety two~~ 10883  
hundred ten days from the date of issue of the license plates for 10884  
the bus, for a fee of ten dollars, provided such license plates 10885  
shall not be issued for more than ~~any two ninety day periods~~ one 10886



such period in any calendar year. Such use does not include the 10887  
operation of trucks by commercial processors of agricultural 10888  
products. 10889

(4) License plates for farm trucks and for farm buses shall 10890  
have some distinguishing marks, letters, colors, or other 10891  
characteristics to be determined by the director of public safety. 10892

(5) Every person registering a farm truck or bus under this 10893  
section shall furnish an affidavit certifying that the truck or 10894  
bus licensed to that person is to be so used as to meet the 10895  
requirements necessary for the farm truck or farm bus 10896  
classification. 10897

Any farmer may use a truck owned by the farmer for commercial 10898  
purposes by paying the difference between the commercial truck 10899  
registration fee and the farm truck registration fee for the 10900  
remaining part of the registration period for which the truck is 10901  
registered. Such remainder shall be calculated from the beginning 10902  
of the semiannual period in which application for such commercial 10903  
license is made. 10904

Taxes at the rates provided in this section are in lieu of 10905  
all taxes on or with respect to the ownership of such motor 10906  
vehicles, except as provided in section 4503.042 and section 10907  
4503.06 of the Revised Code. 10908

(K) Other than trucks registered under the international 10909  
registration plan in another jurisdiction and for which this state 10910  
has received an apportioned registration fee, the license tax for 10911  
each truck which is owned, controlled, or operated by a 10912  
nonresident, and licensed in another state, and which is used 10913  
exclusively for the transportation of nonprocessed agricultural 10914  
products intrastate, from the place of production to the place of 10915  
processing, is twenty-four dollars. 10916

"Truck," as used in this division, means any pickup truck, 10917

straight truck, semitrailer, or trailer other than a travel 10918  
trailer. Nonprocessed agricultural products, as used in this 10919  
division, does not include livestock or grain. 10920

A license issued under this division shall be issued for a 10921  
period of one hundred thirty days in the same manner in which all 10922  
other licenses are issued under this section, provided that no 10923  
truck shall be so licensed for more than one 10924  
one-hundred-thirty-day period during any calendar year. 10925

The license issued pursuant to this division shall consist of 10926  
a windshield decal to be designed by the director of public 10927  
safety. 10928

Every person registering a truck under this division shall 10929  
furnish an affidavit certifying that the truck licensed to the 10930  
person is to be used exclusively for the purposes specified in 10931  
this division. 10932

(L) Every person registering a motor vehicle as a 10933  
noncommercial motor vehicle as defined in section 4501.01 of the 10934  
Revised Code, or registering a trailer as a noncommercial trailer 10935  
as defined in that section, shall furnish an affidavit certifying 10936  
that the motor vehicle or trailer so licensed to the person is to 10937  
be so used as to meet the requirements necessary for the 10938  
noncommercial vehicle classification. 10939

(M) Every person registering a van or bus as provided in 10940  
divisions (F)(2) and (3) of this section shall furnish a notarized 10941  
statement certifying that the van or bus licensed to the person is 10942  
to be used for the purposes specified in those divisions. The form 10943  
of the license plate issued for such motor vehicles shall be 10944  
prescribed by the registrar. 10945

(N) Every person registering as a passenger car a motor 10946  
vehicle designed and used for carrying more than nine but not more 10947  
than fifteen passengers, and every person registering a bus as 10948

provided in division (G) of this section, shall furnish an 10949  
affidavit certifying that the vehicle so licensed to the person is 10950  
to be used in a ridesharing arrangement and that the person will 10951  
have in effect whenever the vehicle is used in a ridesharing 10952  
arrangement a policy of liability insurance with respect to the 10953  
motor vehicle in amounts and coverages no less than those required 10954  
by section 4509.79 of the Revised Code. The form of the license 10955  
plate issued for such a motor vehicle shall be prescribed by the 10956  
registrar. 10957

(O)(1) Commencing on October 1, 2009, if an application for 10958  
registration renewal is not applied for prior to the expiration 10959  
date of the registration or within ~~seven~~ thirty days after that 10960  
date, the registrar or deputy registrar shall collect a fee of 10961  
~~twenty~~ ten dollars for the issuance of the vehicle registration. 10962  
For any motor vehicle that is used on a seasonal basis, whether 10963  
used for general transportation or not, and that has not been used 10964  
on the public roads or highways since the expiration of the 10965  
registration, the registrar or deputy registrar shall waive the 10966  
fee established under this division if the application is 10967  
accompanied by supporting evidence of seasonal use as the 10968  
registrar may require. The registrar or deputy registrar may waive 10969  
the fee for other good cause shown if the application is 10970  
accompanied by supporting evidence as the registrar may require. 10971  
The fee shall be in addition to all other fees established by this 10972  
section. A deputy registrar shall retain fifty cents of the fee 10973  
and shall transmit the remaining amount to the registrar at the 10974  
time and in the manner provided by section 4503.10 of the Revised 10975  
Code. The registrar shall deposit all moneys received under this 10976  
division into the state highway safety fund established in section 10977  
4501.06 of the Revised Code. 10978

(2) Division (O)(1) of this section does not apply to a farm 10979  
truck or farm bus registered under division (J) of this section. 10980

(P) As used in this section:	10981
(1) "Van" means any motor vehicle having a single rear axle and an enclosed body without a second seat.	10982 10983
(2) "Handicapped person" means any person who has lost the use of one or both legs, or one or both arms, or is blind, deaf, or so severely disabled as to be unable to move about without the aid of crutches or a wheelchair.	10984 10985 10986 10987
(3) "Farm truck" means a truck used in the transportation from the farm of products of the farm, including livestock and its products, poultry and its products, floricultural and horticultural products, and in the transportation to the farm of supplies for the farm, including tile, fence, and every other thing or commodity used in agricultural, floricultural, horticultural, livestock, and poultry production and livestock, poultry, and other animals and things used for breeding, feeding, or other purposes connected with the operation of the farm.	10988 10989 10990 10991 10992 10993 10994 10995 10996
(4) "Farm bus" means a bus used only for the transportation of agricultural employees and used only in the transportation of such employees as are necessary in the operation of the farm.	10997 10998 10999
(5) "Farm supplies" includes fuel used exclusively in the operation of a farm, including one or more homes located on and used in the operation of one or more farms, and furniture and other things used in and around such homes.	11000 11001 11002 11003
<b>Sec. 4507.05.</b> (A) The registrar of motor vehicles, or a deputy registrar, upon receiving an application for a temporary instruction permit and a temporary instruction permit identification card for a driver's license from any person who is at least fifteen years six months of age, may issue such a permit and identification card entitling the applicant to drive a motor vehicle, other than a commercial motor vehicle, upon the highways	11004 11005 11006 11007 11008 11009 11010

under the following conditions: 11011

(1) If the permit is issued to a person who is at least 11012  
fifteen years six months of age, but less than sixteen years of 11013  
age: 11014

(a) The permit and identification card are in the holder's 11015  
immediate possession; 11016

(b) The holder is accompanied by an eligible adult who 11017  
actually occupies the seat beside the permit holder and does not 11018  
have a prohibited concentration of alcohol in the whole blood, 11019  
blood serum or plasma, breath, or urine as provided in division 11020  
(A) of section 4511.19 of the Revised Code; 11021

(c) The total number of occupants of the vehicle does not 11022  
exceed the total number of occupant restraining devices originally 11023  
installed in the motor vehicle by its manufacturer, and each 11024  
occupant of the vehicle is wearing all of the available elements 11025  
of a properly adjusted occupant restraining device. 11026

(2) If the permit is issued to a person who is at least 11027  
sixteen years of age: 11028

(a) The permit and identification card are in the holder's 11029  
immediate possession; 11030

(b) The holder is accompanied by a licensed operator who is 11031  
at least twenty-one years of age, is actually occupying a seat 11032  
beside the driver, and does not have a prohibited concentration of 11033  
alcohol in the whole blood, blood serum or plasma, breath, or 11034  
urine as provided in division (A) of section 4511.19 of the 11035  
Revised Code; 11036

(c) The total number of occupants of the vehicle does not 11037  
exceed the total number of occupant restraining devices originally 11038  
installed in the motor vehicle by its manufacturer, and each 11039  
occupant of the vehicle is wearing all of the available elements 11040

of a properly adjusted occupant restraining device. 11041

(B) The registrar or a deputy registrar, upon receiving from 11042  
any person an application for a temporary instruction permit and 11043  
temporary instruction permit identification card to operate a 11044  
motorcycle, motor-driven cycle or motor scooter, or motorized 11045  
bicycle, may issue such a permit and identification card entitling 11046  
the applicant, while having the permit and identification card in 11047  
the applicant's immediate possession, to drive a motorcycle or 11048  
motor-driven cycle or motor scooter, under the restrictions 11049  
prescribed in section 4511.53 of the Revised Code, or to drive a 11050  
motorized bicycle under restrictions determined by the registrar. 11051  
A temporary instruction permit and temporary instruction permit 11052  
identification card to operate a motorized bicycle may be issued 11053  
to a person fourteen or fifteen years old. 11054

(C) Any permit and identification card issued under this 11055  
section shall be issued in the same manner as a driver's license, 11056  
upon a form to be furnished by the registrar. A temporary 11057  
instruction permit to drive a motor vehicle other than a 11058  
commercial motor vehicle shall be valid for a period of one year. 11059

(D) Any person having in the person's possession a valid and 11060  
current driver's license or motorcycle operator's license or 11061  
endorsement issued to the person by another jurisdiction 11062  
recognized by this state is exempt from obtaining a temporary 11063  
instruction permit for a driver's license, ~~but shall submit and~~ 11064  
from submitting to the examination for a temporary instruction 11065  
permit and the regular examination ~~in~~ for obtaining a driver's 11066  
license or motorcycle operator's endorsement in this state if the 11067  
person does all of the following: 11068

(1) Submits to and passes vision screening as provided in 11069  
section 4507.12 of the Revised Code; 11070

(2) Surrenders to the registrar or deputy registrar the 11071

person's driver's license issued by the other jurisdiction; and 11072

(3) Complies with all other applicable requirements for 11073  
issuance by this state of a driver's license, driver's license 11074  
with a motorcycle operator's endorsement, or restricted license to 11075  
operate a motorcycle. 11076

If the person does not comply with all the requirements of 11077  
this division, the person shall submit to the regular examination 11078  
for obtaining a driver's license or motorcycle operator's 11079  
endorsement in this state in order to obtain such a license or 11080  
endorsement. 11081

(E) The registrar may adopt rules governing the use of 11082  
temporary instruction permits and temporary instruction permit 11083  
identification cards. 11084

(F)(1) No holder of a permit issued under division (A) of 11085  
this section shall operate a motor vehicle upon a highway or any 11086  
public or private property used by the public for purposes of 11087  
vehicular travel or parking in violation of the conditions 11088  
established under division (A) of this section. 11089

(2) Except as provided in division (F)(2) of this section, no 11090  
holder of a permit that is issued under division (A) of this 11091  
section and that is issued on or after July 1, 1998, and who has 11092  
not attained the age of eighteen years, shall operate a motor 11093  
vehicle upon a highway or any public or private property used by 11094  
the public for purposes of vehicular travel or parking between the 11095  
hours of midnight and six a.m. 11096

The holder of a permit issued under division (A) of this 11097  
section on or after July 1, 1998, who has not attained the age of 11098  
eighteen years, may operate a motor vehicle upon a highway or any 11099  
public or private property used by the public for purposes of 11100  
vehicular travel or parking between the hours of midnight and six 11101  
a.m. if, at the time of such operation, the holder is accompanied 11102

by the holder's parent, guardian, or custodian, and the parent, 11103  
guardian, or custodian holds a current valid driver's or 11104  
commercial driver's license issued by this state, is actually 11105  
occupying a seat beside the permit holder, and does not have a 11106  
prohibited concentration of alcohol in the whole blood, blood 11107  
serum or plasma, breath, or urine as provided in division (A) of 11108  
section 4511.19 of the Revised Code. 11109

(G)(1) Notwithstanding any other provision of law to the 11110  
contrary, no law enforcement officer shall cause the operator of a 11111  
motor vehicle being operated on any street or highway to stop the 11112  
motor vehicle for the sole purpose of determining whether each 11113  
occupant of the motor vehicle is wearing all of the available 11114  
elements of a properly adjusted occupant restraining device as 11115  
required by division (A) of this section, or for the sole purpose 11116  
of issuing a ticket, citation, or summons if the requirement in 11117  
that division has been or is being violated, or for causing the 11118  
arrest of or commencing a prosecution of a person for a violation 11119  
of that requirement. 11120

(2) Notwithstanding any other provision of law to the 11121  
contrary, no law enforcement officer shall cause the operator of a 11122  
motor vehicle being operated on any street or highway to stop the 11123  
motor vehicle for the sole purpose of determining whether a 11124  
violation of division (F)(2) of this section has been or is being 11125  
committed or for the sole purpose of issuing a ticket, citation, 11126  
or summons for such a violation or for causing the arrest of or 11127  
commencing a prosecution of a person for such violation. 11128

(H) As used in this section: 11129

(1) "Eligible adult" means any of the following: 11130

(a) An instructor of a driver training course approved by the 11131  
department of public safety; 11132

(b) Any of the following persons who holds a current valid 11133





		Infrastructure Bank - State					
2120	772430	Infrastructure Debt	\$	525,000	\$	525,000	11159
		Reserve Title 23-49					
2130	772431	Roadway	\$	2,475,000	\$	2,475,000	11160
		Infrastructure Bank - State					
2130	772433	Infrastructure Debt	\$	650,000	\$	650,000	11161
		Reserve - State					
2130	777477	Aviation	\$	1,000,000	\$	1,000,000	11162
		Infrastructure Bank - State					
7002	771411	Planning and Research	\$	21,144,581	\$	21,738,277	11163
		- State					
7002	771412	Planning and Research	\$	28,835,906	\$	28,959,514	11164
		- Federal					
7002	772421	Highway Construction	\$	583,246,763	\$	585,240,020	11165
		- State					
7002	772422	Highway Construction	\$	1,065,253,182	\$	1,063,145,274	11166
		- Federal					
7002	772424	Highway Construction	\$	80,000,000	\$	80,000,000	11167
		- Other					
7002	772437	GARVEE Debt Service -	\$	31,139,500	\$	31,635,300	11168
		State					
7002	772438	GARVEE Debt Service -	\$	136,039,500	\$	138,027,800	11169
		Federal					
7002	773431	Highway Maintenance -	\$	480,165,521	\$	492,506,152	11170
		State					
7002	775452	Public Transportation	\$	27,590,748	\$	27,590,748	11171
		- Federal					
7002	775454	Public Transportation	\$	1,500,000	\$	1,500,000	11172
		- Other					
7002	775459	Elderly and Disabled	\$	4,730,000	\$	4,730,000	11173

		Special Equipment					
7002	776462	Grade Crossings -	\$	14,136,500	\$	14,129,500	11174
		Federal					
7002	776669	Grade Crossings -	\$	5,000,000	\$	5,000,000	11175
		Maintenance					
7002	777472	Airport Improvements	\$	405,000	\$	405,000	11176
		- Federal					
7002	777475	Aviation	\$	4,875,000	\$	4,935,000	11177
		Administration					
7002	779491	Administration -	\$	91,218,054	\$	92,543,982	11178
		State					
TOTAL HOF Highway Operating							11179
Fund Group			\$	2,595,280,255	\$	2,612,086,567	11180
State Special Revenue Fund Group							11181
4N40	776664	Rail Transportation -	\$	2,875,800	\$	2,875,800	11182
		Other					
5W90	777615	County Airport	\$	620,000	\$	620,000	11183
		Maintenance					
TOTAL SSR State Special Revenue							11184
Fund Group			\$	3,495,800	\$	3,495,800	11185
Infrastructure Bank Obligations Fund Group							11186
7045	772428	Highway	\$	96,092,215	\$	97,000,000	11187
		Infrastructure Bank -					
		Bonds					
TOTAL 045 Infrastructure Bank							11188
Obligations Fund Group			\$	96,092,215	\$	97,000,000	11189
Highway Capital Improvement Fund Group							11190
7042	772723	Highway Construction	\$	100,294,652	\$	119,617,631	11191
		- Bonds					
TOTAL 042 Highway Capital							11192
Improvement Fund Group			\$	100,294,652	\$	119,617,631	11193
TOTAL ALL BUDGET FUND GROUPS			\$	2,795,162,922	\$	2,832,199,998	11194

<b>Section 203.20.</b> PUBLIC ACCESS ROADS FOR DNR FACILITIES	11196
Of the foregoing appropriation item 772421, Highway	11197
Construction - State, \$5,000,000 shall be used in each fiscal year	11198
for the construction, reconstruction, or maintenance of public	11199
access roads, including support features, to and within state	11200
facilities owned or operated by the Department of Natural	11201
Resources.	11202
<b>Section 203.30.</b> PUBLIC ACCESS ROADS FOR PARKS, EXPOSITIONS	11203
COMMISSION, AND OHIO HISTORICAL SOCIETY FACILITIES	11204
Notwithstanding section 5511.06 of the Revised Code, of the	11205
foregoing appropriation item 772421, Highway Construction - State,	11206
\$2,228,000 in each fiscal year shall be used for the construction,	11207
reconstruction, or maintenance of park drives or park roads within	11208
the boundaries of metropolitan parks.	11209
The Department of Transportation may use the foregoing	11210
appropriation item 772421, Highway Construction - State, to	11211
perform related road work on behalf of the Ohio Expositions	11212
Commission at the state fairgrounds, including reconstruction or	11213
maintenance of public access roads and support features to and	11214
within fairgrounds facilities, as requested by the Commission and	11215
approved by the Director of Transportation.	11216
The Department of Transportation may use the foregoing	11217
appropriation item 772421, Highway Construction - State, to	11218
perform related road work on behalf of the Ohio Historical	11219
Society, including reconstruction or maintenance of public access	11220
roads and support features to and within Historical Society	11221
facilities, as requested by the Society and approved by the	11222
Director of Transportation.	11223
<b>Section 203.40.</b> TRANSPORTATION IMPROVEMENT DISTRICTS	11224

(A) Notwithstanding section 5540.151 of the Revised Code, of 11225  
the foregoing appropriation item 772421, Highway Construction - 11226  
State, \$3,500,000 in each fiscal year shall be made available for 11227  
distribution by the Director of Transportation to Transportation 11228  
Improvement Districts that have facilitated funding for the cost 11229  
of a project or projects in conjunction with and through other 11230  
governmental agencies. 11231

(B) A Transportation Improvement District shall submit 11232  
requests for project funding to the Ohio Department of 11233  
Transportation not later than the first day of September in each 11234  
fiscal year. The Ohio Department of Transportation shall notify 11235  
the Transportation Improvement District whether the Department has 11236  
approved or disapproved the project funding request within 90 days 11237  
after the day the request was submitted by the Transportation 11238  
Improvement District. 11239

(C) Any funding provided to a Transportation Improvement 11240  
District specified in this section shall not be used for the 11241  
purposes of administrative costs or administrative staffing and 11242  
must be used to fund a specific project or projects within that 11243  
District's area. The total amount of a specific project's cost 11244  
shall not be fully funded by the amount of funds provided under 11245  
this section. The total amount of funding provided for each 11246  
project is limited to 10% of total project costs or \$250,000 per 11247  
fiscal year, whichever is greater. Transportation Improvement 11248  
Districts that are co-sponsoring a specific project may 11249  
individually apply for up to \$250,000 for that project. However, 11250  
not more than 10% of a project's total costs per biennium shall be 11251  
funded through moneys provided under this section. 11252

(D) Funds provided under this section may be used for 11253  
preliminary engineering, detailed design, right-of-way 11254  
acquisition, and construction of the specific project and such 11255  
other project costs that are defined in section 5540.01 of the 11256

Revised Code and approved by the Director of Transportation. Upon 11257  
receipt of a copy of an invoice for work performed on the specific 11258  
project, the Director of Transportation shall reimburse a 11259  
Transportation Improvement District for the expenditures described 11260  
above, subject to the requirements of this section. 11261

(E) Any Transportation Improvement District that is 11262  
requesting funds under this section shall register with the 11263  
Director of Transportation. The Director of Transportation shall 11264  
register a Transportation Improvement District only if the 11265  
district has a specific, eligible project and may cancel the 11266  
registration of a Transportation Improvement District that is not 11267  
eligible to receive funds under this section. The Director shall 11268  
not provide funds to any Transportation Improvement District under 11269  
this section if the district is not registered. The Director of 11270  
Transportation shall not register a Transportation Improvement 11271  
District and shall cancel the registration of a currently 11272  
registered Transportation Improvement District unless at least one 11273  
of the following applies: 11274

(1) The Transportation Improvement District, by a resolution 11275  
or resolutions, designated a project or program of projects and 11276  
facilitated, including in conjunction with and through other 11277  
governmental agencies, funding for costs of a project or program 11278  
of projects in an aggregate amount of not less than \$10,000,000 11279  
within the eight-year period commencing January 1, 2005. 11280

(2) The Transportation Improvement District, by a resolution 11281  
or resolutions, designated a project or program of projects and 11282  
facilitated, including in conjunction with and through other 11283  
governmental agencies, funding for costs of a project or program 11284  
of projects in an aggregate amount of not less than \$15,000,000 11285  
from the commencement date of the project or program of projects. 11286

(3) The Transportation Improvement District has designated, 11287  
by a resolution or resolutions, a project or program of projects 11288

that has estimated aggregate costs in excess of \$10,000,000 and 11289  
the County Engineer of the county in which the Transportation 11290  
Improvement District is located has attested by a sworn affidavit 11291  
that the costs of the project or program of projects exceeds 11292  
\$10,000,000 and that the Transportation Improvement District is 11293  
facilitating a portion of funding for that project or program of 11294  
projects. 11295

(F) For purposes of this section: 11296

(1) "Project" shall have the same meaning as in division (D) 11297  
of section 5540.01 of the Revised Code. 11298

(2) "Governmental agency" shall have the same meaning as in 11299  
division (B) of section 5540.01 of the Revised Code. 11300

(3) "Cost" shall have the same meaning as in division (C) of 11301  
section 5540.01 of the Revised Code. 11302

**Section 203.40.10. GRADE CROSSINGS - MAINTENANCE** 11303

The foregoing appropriation item 776669, Grade Crossings - 11304  
Maintenance, shall be used for the maintenance of at-grade 11305  
railroad highway crossings. Funds shall be used to reimburse 11306  
operating railroads for grade crossing maintenance expenses in 11307  
proportion to their share of at-grade railroad highway crossings 11308  
in Ohio based on the Railroad Information System maintained by the 11309  
Public Utilities Commission. 11310

**Section 203.50. ISSUANCE OF BONDS** 11311

The Treasurer of State, upon the request of the Director of 11312  
Transportation, is authorized to issue and sell, in accordance 11313  
with Section 2m of Article VIII, Ohio Constitution, and Chapter 11314  
151. and particularly sections 151.01 and 151.06 of the Revised 11315  
Code, obligations, including bonds and notes, in the aggregate 11316  
amount of \$220,000,000 in addition to the original issuance of 11317

obligations authorized by prior acts of the General Assembly. 11318

The obligations shall be issued and sold from time to time in 11319  
amounts necessary to provide sufficient moneys to the credit of 11320  
the Highway Capital Improvement Fund (Fund 7042) created by 11321  
section 5528.53 of the Revised Code to pay costs charged to the 11322  
fund when due as estimated by the Director of Transportation, 11323  
provided, however, that such obligations shall be issued and sold 11324  
at such time or times so that not more than \$220,000,000 original 11325  
principal amount of obligations, plus the principal amount of 11326  
obligations that in prior fiscal years could have been, but were 11327  
not, issued within the \$220,000,000 limit, may be issued in any 11328  
fiscal year, and not more than \$1,200,000,000 original principal 11329  
amount of such obligations are outstanding at any one time. 11330

**Section 203.60.** TRANSFER OF HIGHWAY OPERATING FUND (FUND 11331  
7002) APPROPRIATIONS: PLANNING AND RESEARCH, HIGHWAY CONSTRUCTION, 11332  
HIGHWAY MAINTENANCE, PUBLIC TRANSPORTATION, RAIL, AVIATION, AND 11333  
ADMINISTRATION 11334

The Director of Budget and Management may approve requests 11335  
from the Director of Transportation for transfer of Highway 11336  
Operating Fund (Fund 7002) appropriations for planning and 11337  
research (appropriation items 771411 and 771412), highway 11338  
construction and debt service (appropriation items 772421, 772422, 11339  
772424, 772425, 772437, and 772438), highway maintenance 11340  
(appropriation item 773431), public transportation - federal 11341  
(appropriation item 775452), elderly and disabled special 11342  
equipment (appropriation item 775459), rail grade crossings 11343  
(appropriation item 776462), aviation (appropriation item 777475), 11344  
and administration (appropriation item 779491). The Director of 11345  
Budget and Management may not make transfers out of debt service 11346  
appropriation items unless the Director determines that the 11347  
appropriated amounts exceed the actual and projected debt service 11348



requirements. Transfers of appropriations may be made upon the 11349  
written request of the Director of Transportation and with the 11350  
approval of the Director of Budget and Management. The transfers 11351  
shall be reported to the Controlling Board at the next regularly 11352  
scheduled meeting of the board. 11353

This transfer authority is intended to provide for emergency 11354  
situations and flexibility to meet unforeseen conditions that 11355  
could arise during the budget period. It also is intended to allow 11356  
the department to optimize the use of available resources and 11357  
adjust to circumstances affecting the obligation and expenditure 11358  
of federal funds. 11359

TRANSFER OF APPROPRIATIONS: FEDERAL HIGHWAY, TRANSIT, 11360  
AVIATION, AND RAIL AND LOCAL TRANSIT 11361

The Director of Budget and Management may approve written 11362  
requests from the Director of Transportation for the transfer of 11363  
appropriations between appropriation items 772422, Highway 11364  
Construction - Federal, 775452, Public Transportation - Federal, 11365  
775454, Public Transportation - Other, 775459, Elderly and 11366  
Disabled Special Equipment, 776475, Federal Rail Administration, 11367  
and 777472, Airport Improvements - Federal. The transfers shall be 11368  
reported to the Controlling Board at its next regularly scheduled 11369  
meeting. 11370

TRANSFER OF APPROPRIATIONS - ARRA 11371

The Director of Budget and Management may approve written 11372  
requests from the Director of Transportation for the transfer of 11373  
appropriations between appropriation items 771412, Planning and 11374  
Research - Federal, 772422, Highway Construction - Federal, 11375  
772424, Highway Construction - Other, 775452, Public 11376  
Transportation - Federal, 776462, Grade Crossing - Federal, and 11377  
777472, Airport Improvements - Federal, based upon the 11378  
requirements of the American Recovery and Reinvestment Act of 2009 11379

that apply to the money appropriated. The transfers shall be 11380  
reported to the Controlling Board at its next regularly scheduled 11381  
meeting. 11382

TRANSFER OF APPROPRIATIONS AND CASH: STATE INFRASTRUCTURE 11383  
BANK 11384

The Director of Budget and Management may approve requests 11385  
from the Director of Transportation for transfer of appropriations 11386  
and cash of the Infrastructure Bank funds created in section 11387  
5531.09 of the Revised Code, including transfers between fiscal 11388  
years 2014 and 2015. The transfers shall be reported to the 11389  
Controlling Board at its next regularly scheduled meeting. 11390

The Director of Budget and Management may approve requests 11391  
from the Director of Transportation for transfer of appropriations 11392  
and cash from the Highway Operating Fund (Fund 7002) to the 11393  
Infrastructure Bank funds created in section 5531.09 of the 11394  
Revised Code. The Director of Budget and Management may transfer 11395  
from the Infrastructure Bank funds to the Highway Operating Fund 11396  
up to the amounts originally transferred to the Infrastructure 11397  
Bank funds under this section. However, the Director may not make 11398  
transfers between modes or transfers between different funding 11399  
sources. The transfers shall be reported to the Controlling Board 11400  
at its next regularly scheduled meeting. 11401

TRANSFER OF APPROPRIATIONS AND CASH: TOLLING FUNDS 11402

The Director of Budget and Management may approve requests 11403  
from the Director of Transportation for transfer of appropriations 11404  
and cash of the Ohio Toll Fund and any subaccounts created in 11405  
section 5531.14 of the Revised Code, including transfers between 11406  
fiscal years 2014 and 2015. The transfers shall be reported to the 11407  
Controlling Board at its next regularly scheduled meeting. 11408

INCREASING APPROPRIATIONS: STATE FUNDS 11409

In the event that receipts or unexpended balances credited to 11410

the Highway Operating Fund (Fund 7002) exceed the estimates upon 11411  
which the appropriations have been made in this act, upon the 11412  
request of the Director of Transportation, the Controlling Board 11413  
may increase those appropriations in the manner prescribed in 11414  
section 131.35 of the Revised Code. 11415

INCREASING APPROPRIATIONS: FEDERAL AND LOCAL FUNDS 11416

In the event that receipts or unexpended balances credited to 11417  
the Highway Operating Fund (Fund 7002) or apportionments or 11418  
allocations made available from the federal and local government 11419  
exceed the estimates upon which the appropriations have been made 11420  
in this act, upon the request of the Director of Transportation, 11421  
the Controlling Board may increase those appropriations in the 11422  
manner prescribed in section 131.35 of the Revised Code. 11423

REAPPROPRIATIONS 11424

In each fiscal year of the biennium ending June 30, 2015, the 11425  
Director of Transportation may request that the Director of Budget 11426  
and Management transfer any remaining unencumbered balances of 11427  
prior years' appropriations to the Highway Operating Fund (Fund 11428  
7002), the Highway Capital Improvement Fund (Fund 7042), and the 11429  
Infrastructure Bank funds created in section 5531.09 of the 11430  
Revised Code for the same purpose in the following fiscal year. In 11431  
the request, the Director of Transportation shall identify the 11432  
appropriate fund and appropriation item of the transfer, the 11433  
requested transfer amount. The Director of Budget and Management 11434  
may request additional information necessary for evaluating the 11435  
transfer request, and the Director of Transportation shall provide 11436  
the requested information to the Director of Budget and 11437  
Management. Based on the information provided by the Director of 11438  
Transportation, the Director of Budget and Management shall 11439  
determine the amount to be transferred by fund and appropriation 11440  
item, and those amounts are hereby reappropriated. The Director of 11441  
Transportation shall report the reappropriations to the 11442

Controlling Board. 11443

Any balances of prior years' unencumbered appropriations to 11444  
the Highway Operating Fund (Fund 7002), the Highway Capital 11445  
Improvement Fund (Fund 7042), and the Infrastructure Bank funds 11446  
created in section 5531.09 of the Revised Code for which the 11447  
Director of Transportation requests reappropriations, and for 11448  
which reappropriations are approved by the Director of Budget and 11449  
Management, are subject to the availability of revenue as 11450  
determined by the Director of Transportation. 11451

LIQUIDATION OF UNFORESEEN LIABILITIES 11452

Any appropriation made from the Highway Operating Fund (Fund 11453  
7002) not otherwise restricted by law is available to liquidate 11454  
unforeseen liabilities arising from contractual agreements of 11455  
prior years when the prior year encumbrance is insufficient. 11456

**Section 203.70.** MAINTENANCE OF INTERSTATE HIGHWAYS 11457

The Director of Transportation may remove snow and ice and 11458  
maintain, repair, improve, or provide lighting upon interstate 11459  
highways that are located within the boundaries of municipal 11460  
corporations, adequate to meet the requirements of federal law. 11461  
When agreed in writing by the Director of Transportation and the 11462  
legislative authority of a municipal corporation and 11463  
notwithstanding sections 125.01 and 125.11 of the Revised Code, 11464  
the Department of Transportation may reimburse a municipal 11465  
corporation for all or any part of the costs, as provided by such 11466  
agreement, incurred by the municipal corporation in maintaining, 11467  
repairing, lighting, and removing snow and ice from the interstate 11468  
system. 11469

**Section 203.80.** PUBLIC TRANSPORTATION HIGHWAY PURPOSE GRANTS 11470

The Director of Transportation may use revenues from the 11471  
state motor vehicle fuel tax to match approved federal grants 11472

awarded to the Department of Transportation, regional transit 11473  
authorities, or eligible public transportation systems, for public 11474  
transportation highway purposes, or to support local or state 11475  
funded projects for public transportation highway purposes. Public 11476  
transportation highway purposes include: the construction or 11477  
repair of high-occupancy vehicle traffic lanes, the acquisition or 11478  
construction of park-and-ride facilities, the acquisition or 11479  
construction of public transportation vehicle loops, the 11480  
construction or repair of bridges used by public transportation 11481  
vehicles or that are the responsibility of a regional transit 11482  
authority or other public transportation system, or other similar 11483  
construction that is designated as an eligible public 11484  
transportation highway purpose. Motor vehicle fuel tax revenues 11485  
may not be used for operating assistance or for the purchase of 11486  
vehicles, equipment, or maintenance facilities. 11487

**Section 203.90.** The federal payments made to the state for 11488  
highway infrastructure or for transit agencies under Title XII of 11489  
Division A of the American Recovery and Reinvestment Act of 2009 11490  
shall be deposited to the credit of the Highway Operating Fund 11491  
(Fund 7002), which is created in section 5735.291 of the Revised 11492  
Code. 11493

**Section 205.10.** DPS DEPARTMENT OF PUBLIC SAFETY 11494  
State Highway Safety Fund Group 11495  
4W40 762321 Operating Expense - \$ 127,359,268 \$ 127,268,957 11496  
BMV  
5V10 762682 License Plate \$ 2,100,000 \$ 2,100,000 11497  
Contribution  
7036 761321 Operating Expense - \$ 6,805,066 \$ 6,749,331 11498  
Information and  
Education

7036	761401	Lease Rental Payments	\$	2,472,300	\$	2,473,100	11499
7036	764033	Minor Capital Projects	\$	1,250,000	\$	1,250,000	11500
7036	764321	Operating Expense - Highway Patrol	\$	268,232,602	\$	270,232,602	11501
7036	764605	Motor Carrier Enforcement Expenses	\$	2,860,000	\$	2,860,000	11502
8300	761603	Salvage and Exchange - Administration	\$	20,053	\$	20,053	11503
8310	761610	Information and Education - Federal	\$	300,000	\$	300,000	11504
8310	764608	FARS Grant Federal	\$	175,000	\$	175,000	11505
8310	764610	Patrol - Federal	\$	2,250,000	\$	2,250,000	11506
8310	764659	Transportation Enforcement - Federal	\$	5,200,000	\$	5,200,000	11507
8310	765610	EMS - Federal	\$	225,000	\$	225,000	11508
8310	769610	Investigative Unit Federal Reimbursement	\$	1,400,000	\$	1,400,000	11509
8310	769631	Homeland Security - Federal	\$	750,000	\$	400,000	11510
8320	761612	Traffic Safety - Federal	\$	22,000,000	\$	22,000,000	11511
8350	762616	Financial Responsibility Compliance	\$	5,274,068	\$	5,274,068	11512
8370	764602	Turnpike Policing	\$	11,553,959	\$	11,553,959	11513
83C0	764630	Contraband, Forfeiture, Other	\$	622,894	\$	622,894	11514
83F0	764657	Law Enforcement Automated Data System	\$	8,500,000	\$	8,500,000	11515
83G0	764633	OMVI Enforcement/Education	\$	641,927	\$	641,927	11516
83J0	764693	Highway Patrol Justice Contraband	\$	2,100,000	\$	2,100,000	11517

83M0	765624	Operating - EMS	\$	2,711,069	\$	2,711,069	11518
83M0	765640	EMS - Grants	\$	3,300,000	\$	3,300,000	11519
83R0	762639	Local Immobilization Reimbursement	\$	450,000	\$	450,000	11520
83T0	764694	Highway Patrol Treasury Contraband	\$	21,000	\$	21,000	11521
8400	764607	State Fair Security	\$	1,294,354	\$	1,294,354	11522
8400	764617	Security and Investigations	\$	8,793,865	\$	9,514,236	11523
8400	764626	State Fairgrounds Police Force	\$	1,047,560	\$	1,084,559	11524
8400	769632	Homeland Security - Operating	\$	650,000	\$	630,000	11525
8410	764603	Salvage and Exchange - Highway Patrol	\$	1,339,399	\$	1,339,399	11526
8460	761625	Motorcycle Safety Education	\$	3,280,563	\$	3,280,563	11527
8490	762627	Automated Title Processing Board	\$	16,675,513	\$	16,467,293	11528
TOTAL HSF State Highway Safety Fund Group			\$	511,655,460	\$	513,689,364	11529
General Services Fund Group							11530
4P60	768601	Justice Program Services	\$	900,000	\$	875,000	11531
5ET0	768625	Drug Law Enforcement	\$	4,250,000	\$	4,250,000	11532
5LM0	768698	Criminal Justice Services Law Enforcement Support	\$	850,946	\$	850,946	11533
TOTAL GSF General Services Fund Group			\$	6,290,946	\$	6,265,946	11534
Federal Special Revenue Fund Group							11535
3290	763645	Federal Mitigation	\$	10,413,642	\$	10,413,642	11536

		Program					
3370	763609	Federal Disaster Relief	\$	27,707,636	\$	27,707,636	11537
3390	763647	Emergency Management Assistance and Training	\$	70,934,765	\$	70,934,765	11538
3CE0	768611	Justice Assistance Grants - FFY09	\$	400,000	\$	100,000	11539
3DE0	768612	Federal Stimulus - Justice Assistance Grants	\$	1,000,000	\$	300,000	11540
3DU0	762628	BMV Grants	\$	1,350,000	\$	1,325,000	11541
3EU0	768614	Justice Assistance Grants - FFY10	\$	830,000	\$	500,000	11542
3FK0	768615	Justice Assistance Grants - FFY11	\$	900,000	\$	900,000	11543
3FP0	767620	Ohio Investigative Unit Justice Contraband	\$	55,000	\$	55,000	11544
3FY0	768616	Justice Assistance Grants - FFY12	\$	2,200,000	\$	1,500,000	11545
3FZ0	768617	Justice Assistance Grants - FFY13	\$	7,000,000	\$	2,000,000	11546
3GA0	768618	Justice Assistance Grants - FFY14	\$	0	\$	7,500,000	11547
3L50	768604	Justice Program	\$	10,500,000	\$	10,500,000	11548
3N50	763644	U.S. Department of Energy Agreement	\$	31,672	\$	31,672	11549
TOTAL FED	Federal Special Revenue		\$	133,322,715	\$	133,767,715	11550
Fund Group							
State Special Revenue Fund Group							11551
4V30	763662	Storms/NOAA Maintenance	\$	4,950,000	\$	4,950,000	11552



5390	762614	Motor Vehicle Dealers Board	\$	150,000	\$	140,000	11553
5B90	766632	Private Investigator and Security Guard Provider	\$	1,400,000	\$	1,400,000	11554
5BK0	768687	Criminal Justice Services - Operating	\$	400,000	\$	400,000	11555
5BK0	768689	Family Violence Shelter Programs	\$	750,000	\$	750,000	11556
5BP0	764609	DPS Wireless 911 Administration	\$	290,000	\$	290,000	11557
5CM0	767691	Equitable Share Account	\$	300,000	\$	300,000	11558
5DS0	769630	Homeland Security	\$	1,414,384	\$	1,414,384	11559
5FF0	762621	Indigent Interlock and Alcohol Monitoring	\$	2,000,000	\$	2,000,000	11560
5FL0	769634	Investigations	\$	899,300	\$	899,300	11561
5ML0	769635	Infrastructure Protection	\$	400,000	\$	400,000	11562
6220	767615	Investigative Contraband and Forfeiture	\$	325,000	\$	325,000	11563
6570	763652	Utility Radiological Safety	\$	1,415,945	\$	1,415,945	11564
6810	763653	SARA Title III HAZMAT Planning	\$	262,438	\$	262,438	11565
8500	767628	Investigative Unit Salvage	\$	92,700	\$	92,700	11566
TOTAL SSR		State Special Revenue Fund Group	\$	15,049,767	\$	15,039,767	11567
		Agency Fund Group					11568
5J90	761678	Federal Salvage/GSA	\$	1,500,000	\$	1,500,000	11569

TOTAL AGY Agency Fund Group	\$	1,500,000	\$	1,500,000	11570
Holding Account Redistribution Fund Group					11571
R024 762619 Unidentified Motor	\$	1,885,000	\$	1,885,000	11572
Vehicle Receipts					
R052 762623 Security Deposits	\$	350,000	\$	350,000	11573
TOTAL 090 Holding Account	\$	2,235,000	\$	2,235,000	11574
Redistribution Fund Group					
TOTAL ALL BUDGET FUND GROUPS	\$	669,763,888	\$	672,207,792	11575

MOTOR VEHICLE REGISTRATION 11576

The Registrar of Motor Vehicles may deposit revenues to meet 11577  
the cash needs of the State Bureau of Motor Vehicles Fund (Fund 11578  
4W40) established in section 4501.25 of the Revised Code, obtained 11579  
under sections 4503.02 and 4504.02 of the Revised Code, less all 11580  
other available cash. Revenue deposited pursuant to this paragraph 11581  
shall support, in part, appropriations for operating expenses and 11582  
defray the cost of manufacturing and distributing license plates 11583  
and license plate stickers and enforcing the law relative to the 11584  
operation and registration of motor vehicles. Notwithstanding 11585  
section 4501.03 of the Revised Code, the revenues shall be paid 11586  
into Fund 4W40 before any revenues obtained pursuant to sections 11587  
4503.02 and 4504.02 of the Revised Code are paid into any other 11588  
fund. The deposit of revenues to meet the aforementioned cash 11589  
needs shall be in approximately equal amounts on a monthly basis 11590  
or as otherwise determined by the Director of Budget and 11591  
Management pursuant to a plan submitted by the Registrar of Motor 11592  
Vehicles. 11593

LEASE RENTAL PAYMENTS 11594

The foregoing appropriation item 761401, Lease Rental 11595  
Payments, shall be used for payments to the Treasurer of State for 11596  
the period July 1, 2013, through June 30, 2015, under the primary 11597  
leases and agreements for public safety related buildings. The 11598  
appropriations are the source of funds pledged for bond service 11599

charges on obligations pursuant to Chapters 152. and 154. of the Revised Code. 11600  
11601

CASH TRANSFERS BETWEEN FUNDS 11602

Notwithstanding any provision of law to the contrary, the Director of Budget and Management, upon the written request of the Director of Public Safety, may transfer cash between the following six funds: the Trauma and Emergency Medical Services Fund (Fund 83M0), the Homeland Security Fund (Fund 5DS0), the Investigations Fund (Fund 5FL0), the Emergency Management Agency Service and Reimbursement Fund (Fund 4V30), the Justice Program Services Fund (Fund 4P60), and the State Bureau of Motor Vehicles Fund (Fund 4W40). 11603  
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CASH TRANSFER FROM TEEN DRIVER EDUCATION FUND TO LICENSE PLATE CONTRIBUTION FUND 11612  
11613

On July 1, 2013, or as soon as possible thereafter, the Director of Budget and Management may transfer the cash balance in the Teen Driver Education Fund (Fund 5JS0) to the License Plate Contribution Fund (Fund 5V10). Upon completion of the transfer, Fund 5JS0 is hereby abolished. 11614  
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11617  
11618

CASH TRANSFER FROM HILLTOP UTILITY REIMBURSEMENT FUND TO STATE HIGHWAY SAFETY FUND 11619  
11620

Not later than January 1, 2014, the Director of Budget and Management may transfer the cash balance in the Hilltop Utility Reimbursement Fund (Fund 4S30) to the State Highway Safety Fund (Fund 7036). Upon completion of the transfer, Fund 4S30 is hereby abolished. The Director shall cancel any existing encumbrances against appropriation item 766661, Hilltop Utility Reimbursement, and reestablish them against appropriation item 761321, Operating Expense - Information and Education. The reestablished encumbrance amounts are hereby appropriated. 11621  
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CASH TRANSFER FROM REGISTRAR RENTAL FUND TO STATE HIGHWAY 11630

SAFETY FUND 11631

On July 1, 2013, or as soon as possible thereafter, the 11632  
Director of Budget and Management shall transfer the cash balance 11633  
in the Registrar Rental Fund (Fund 8380) to the State Bureau of 11634  
Motor Vehicles Fund (Fund 4W40). Upon completion of the transfer, 11635  
Fund 8380 is abolished. 11636

STATE DISASTER RELIEF 11637

The State Disaster Relief Fund (Fund 5330) may accept 11638  
transfers of cash and appropriations from Controlling Board 11639  
appropriation items for Ohio Emergency Management Agency disaster 11640  
response costs and disaster program management costs, and may also 11641  
be used for the following purposes: 11642

(A) To accept transfers of cash and appropriations from 11643  
Controlling Board appropriation items for Ohio Emergency 11644  
Management Agency public assistance and mitigation program match 11645  
costs to reimburse eligible local governments and private 11646  
nonprofit organizations for costs related to disasters; 11647

(B) To accept and transfer cash to reimburse the costs 11648  
associated with Emergency Management Assistance Compact (EMAC) 11649  
deployments; 11650

(C) To accept disaster related reimbursement from federal, 11651  
state, and local governments. The Director of Budget and 11652  
Management may transfer cash from reimbursements received by this 11653  
fund to other funds of the state from which transfers were 11654  
originally approved by the Controlling Board. 11655

(D) To accept transfers of cash and appropriations from 11656  
Controlling Board appropriation items to fund the State Disaster 11657  
Relief Program, for disasters that qualify for the program by 11658  
written authorization of the Governor, and the State Individual 11659  
Assistance Program for disasters that have been declared by the 11660  
federal Small Business Administration and that qualify for the 11661

program by written authorization of the Governor. The Ohio 11662  
Emergency Management Agency shall publish and make available 11663  
application packets outlining procedures for the State Disaster 11664  
Relief Program and the State Individual Assistance Program. 11665

JUSTICE ASSISTANCE GRANT FUND 11666

The federal payments made to the state for the Byrne Justice 11667  
Assistance Grants Program under Title II of Division A of the 11668  
American Recovery and Reinvestment Act of 2009 shall be deposited 11669  
to the credit of the Justice Assistance Grant Fund (Fund 3DE0), 11670  
which is hereby created in the state treasury. All investment 11671  
earnings of the fund shall be credited to the fund. 11672

TRANSFER FROM STATE FIRE MARSHAL FUND TO EMERGENCY MANAGEMENT 11673  
AGENCY SERVICE AND REIMBURSEMENT FUND 11674

On July 1 of each fiscal year, or as soon as possible 11675  
thereafter, the Director of Budget and Management shall transfer 11676  
\$200,000 cash from the State Fire Marshal Fund (Fund 5460) to the 11677  
Emergency Management Agency Service and Reimbursement Fund (Fund 11678  
4V30) to be distributed to the Ohio Task Force One - Urban Search 11679  
and Rescue Unit and other urban search and rescue programs around 11680  
the state. 11681

FAMILY VIOLENCE PREVENTION FUND 11682

Notwithstanding any provision of law to the contrary, in each 11683  
of fiscal years 2014 and 2015, the first \$750,000 received to the 11684  
credit of the Family Violence Prevention Fund (Fund 5BK0) is 11685  
appropriated to appropriation item 768689, Family Violence Shelter 11686  
Programs, and the next \$400,000 received to the credit of Fund 11687  
5BK0 in each of those fiscal years is appropriated to 11688  
appropriation item 768687, Criminal Justice Services - Operating. 11689  
Any moneys received to the credit of Fund 5BK0 in excess of the 11690  
aforementioned appropriated amounts in each fiscal year shall, 11691  
upon the approval of the Controlling Board, be used to provide 11692

grants to family violence shelters in Ohio.	11693
SARA TITLE III HAZMAT PLANNING	11694
The SARA Title III HAZMAT Planning Fund (Fund 6810) is	11695
entitled to receive grant funds from the Emergency Response	11696
Commission to implement the Emergency Management Agency's	11697
responsibilities under Chapter 3750. of the Revised Code.	11698
COLLECTIVE BARGAINING INCREASES	11699
Notwithstanding division (D) of section 127.14 and division	11700
(B) of section 131.35 of the Revised Code, except for the General	11701
Revenue Fund, the Controlling Board may, upon the request of	11702
either the Director of Budget and Management, or the Department of	11703
Public Safety with the approval of the Director of Budget and	11704
Management, authorize expenditures in excess of appropriations and	11705
transfer appropriations, as necessary, for any fund used by the	11706
Department of Public Safety, to assist in paying the costs of	11707
increases in employee compensation that have occurred pursuant to	11708
collective bargaining agreements under Chapter 4117. of the	11709
Revised Code and, for exempt employees, under section 124.152 of	11710
the Revised Code. Any money approved for expenditure under this	11711
paragraph is hereby appropriated.	11712
CASH BALANCE FUND REVIEW	11713
Not later than the first day of April in each fiscal year of	11714
the biennium, the Director of Budget and Management shall review	11715
the cash balances for each fund, except the State Highway Safety	11716
Fund (Fund 7036) and the State Bureau of Motor Vehicles Fund (Fund	11717
4W40), in the State Highway Safety Fund Group, and shall recommend	11718
to the Controlling Board an amount to be transferred to the credit	11719
of Fund 7036 or Fund 4W40, as appropriate.	11720
AUTO REGISTRATION DISTRIBUTION FUND	11721
Notwithstanding the amendment by this act to section 4501.03	11722

of the Revised Code and the enactment by this act of section 11723  
4501.031 of the Revised Code, any license tax assessed under 11724  
Chapters 4503. or 4504. of the Revised Code, and derived from 11725  
registrations processed on business days prior to July 1, 2013, 11726  
shall be deposited to the state treasury to the credit of the Auto 11727  
Registration Distribution Fund (Fund 7051) created by section 11728  
4501.03 of the Revised Code, even if such deposit does not occur 11729  
until on or after July 1, 2013. All license tax assessed on 11730  
registrations under Chapters 4503. or 4504. of the Revised Code 11731  
prior to July 1, 2013, shall be deposited, and distributed, in 11732  
accordance with sections 4501.03, 4501.04, 4501.041, 4501.042, and 11733  
4501.043 of the Revised Code as they existed prior to the 11734  
amendments to those sections by this act. 11735

**Section 207.10.** DEV DEVELOPMENT SERVICES AGENCY 11736

State Special Revenue Fund Group 11737  
4W00 195629 Roadwork Development \$ 15,199,900 \$ 15,199,900 11738  
TOTAL SSR State Special Revenue 11739  
Fund Group \$ 15,199,900 \$ 15,199,900 11740  
TOTAL ALL BUDGET FUND GROUPS \$ 15,199,900 \$ 15,199,900 11741

ROADWORK DEVELOPMENT FUND 11742

The Roadwork Development Fund shall be used for road 11743  
improvements associated with economic development opportunities 11744  
that will retain or attract businesses for Ohio. "Road 11745  
improvements" are improvements to public roadway facilities 11746  
located on, or serving or capable of serving, a project site. 11747

The Department of Transportation, under the direction of the 11748  
Development Services Agency, shall provide these funds in 11749  
accordance with all guidelines and requirements established for 11750  
Development Services Agency appropriation item 195623, Business 11751  
Incentive Grants, including Controlling Board review and approval 11752  
as well as the requirements for usage of gas tax revenue 11753

prescribed in Section 5a of Article XII, Ohio Constitution. Should 11754  
the Development Services Agency require the assistance of the 11755  
Department of Transportation to bring a project to completion, the 11756  
Department of Transportation shall use its authority under Title 11757  
LV of the Revised Code to provide such assistance and may enter 11758  
into contracts on behalf of the Development Services Agency. In 11759  
addition, these funds may be used in conjunction with 11760  
appropriation item 195623, Business Incentive Grants, or any other 11761  
state funds appropriated for infrastructure improvements. 11762

The Director of Budget and Management, pursuant to a plan 11763  
submitted by the Director of Development Services or as otherwise 11764  
determined by the Director of Budget and Management, shall set a 11765  
cash transfer schedule to meet the cash needs of the Development 11766  
Services Agency Roadwork Development Fund (Fund 4W00), less any 11767  
other available cash. The Director shall transfer to the Roadwork 11768  
Development Fund from the Highway Operating Fund (Fund 7002), 11769  
established in section 5735.291 of the Revised Code, such amounts 11770  
at such times as determined by the transfer schedule. 11771

**Section 209.10. PWC PUBLIC WORKS COMMISSION** 11772

Local Transportation Improvements Fund Group 11773

7052	150402	Local Transportation	\$	292,526	\$	296,555	11774
		Improvement Program -					
		Operating					

7052	150701	Local Transportation	\$	52,000,000	\$	52,000,000	11775
		Improvement Program					

TOTAL	052	Local Transportation					11776
		Improvements Fund Group	\$	52,292,526	\$	52,296,555	11777

Local Infrastructure Improvements Fund Group 11778

7038	150321	State Capital	\$	902,579	\$	909,665	11779
		Improvements Program					
		- Operating Expenses					



TOTAL LIF Local Infrastructure	11780
Improvements Fund Group	\$ 902,579 \$ 909,665 11781
TOTAL ALL BUDGET FUND GROUPS	\$ 53,195,105 \$ 53,206,220 11782
 PUBLIC WORKS OPERATING EXPENSES	11783
 The forgoing appropriation item 150321, State Capital	11784
Improvements Program-Operating Expenses, shall be used by the Ohio	11785
Public Works Commission to administer the State Capital	11786
Improvement Program under sections 164.01 to 164.16 of the Revised	11787
Code.	11788
 DISTRICT ADMINISTRATION COSTS	11789
 The Director of the Public Works Commission is authorized to	11790
create a District Administration Costs Program from interest	11791
earnings of the Capital Improvements Fund and Local Transportation	11792
Improvement Program Fund proceeds. The program shall be used to	11793
provide for the direct costs of district administration of the	11794
nineteen public works districts. Districts choosing to participate	11795
in the program shall only expend State Capital Improvements Fund	11796
moneys for State Capital Improvements Fund costs and Local	11797
Transportation Improvement Program Fund moneys for Local	11798
Transportation Improvement Program Fund costs. The account shall	11799
not exceed \$1,235,000 per fiscal year. Each public works district	11800
may be eligible for up to \$65,000 per fiscal year from its	11801
district allocation as provided in sections 164.08 and 164.14 of	11802
the Revised Code.	11803
 The Director, by rule, shall define allowable and	11804
nonallowable costs for the purpose of the District Administration	11805
Costs Program. Nonallowable costs include indirect costs, elected	11806
official salaries and benefits, and project-specific costs. No	11807
district public works committee may participate in the District	11808
Administration Costs Program without the approval of those costs	11809
by the district public works committee under section 164.04 of the	11810
Revised Code.	11811

REAPPROPRIATIONS 11812

All capital appropriations from the Local Transportation 11813  
Improvement Program Fund (Fund 7052) in Am. Sub. H.B. 114 of the 11814  
129th General Assembly remaining unencumbered as of June 30, 2013, 11815  
are reappropriated for use during the period July 1, 2013, through 11816  
June 30, 2014, for the same purpose. 11817

Notwithstanding division (B) of section 127.14 of the Revised 11818  
Code, all capital appropriations and reappropriations from the 11819  
Local Transportation Improvement Program Fund (Fund 7052) in this 11820  
act remaining unencumbered as of June 30, 2014, are reappropriated 11821  
for use during the period July 1, 2014, through June 30, 2015, for 11822  
the same purposes, subject to the availability of revenue as 11823  
determined by the Director of the Public Works Commission. 11824

TEMPORARY TRANSFERS 11825

Notwithstanding section 127.14 of the Revised Code, the 11826  
Director of the Public Works Commission may request the Director 11827  
of Budget and Management to transfer moneys from the Local 11828  
Transportation Improvement Fund (Fund 7052) to the State Capital 11829  
Improvement Fund (Fund 7038) and the Clean Ohio Conservation Fund 11830  
(Fund 7056). The Director of Budget and Management may approve 11831  
temporary transfers if such transfers are needed for capital 11832  
outlays for which notes or bonds will be issued. Any transfers 11833  
executed under this section shall be reported to the Controlling 11834  
Board by June 30 of the fiscal year in which the transfer 11835  
occurred. 11836

**Section 503.10. STATE AND LOCAL REBATE AUTHORIZATION** 11837

There is hereby appropriated, from those funds designated by 11838  
or pursuant to the applicable proceedings authorizing the issuance 11839  
of state obligations, amounts computed at the time to represent 11840  
the portion of investment income to be rebated or amounts in lieu 11841

of or in addition to any rebate amount to be paid to the federal 11842  
government in order to maintain the exclusion from gross income 11843  
for federal income tax purposes of interest on those state 11844  
obligations under section 148(f) of the Internal Revenue Code. 11845

Rebate payments shall be approved and vouchered by the Office 11846  
of Budget and Management. 11847

**Section 503.20.** DEPARTMENT OF NATURAL RESOURCES PARKS SPECIAL 11848  
PURPOSES 11849

Appropriation item 725509, Parks Special Purposes, is hereby 11850  
established in the General Revenue Fund with an appropriation of 11851  
\$14,000,000 in fiscal year 2013. The appropriation item shall be 11852  
used by the Department of Natural Resources to facilitate the 11853  
mutual termination of a lease agreement between the City of 11854  
Cleveland and the Department of Natural Resources for Cleveland 11855  
Lakefront Parks and to operate and conduct necessary upgrades 11856  
solely and exclusively to (1) Edgewater Park; (2) East 55th/Gordon 11857  
Park North of Interstate 90 and including the East 55th Street 11858  
Department of Natural Resources Headquarters and the East 72nd 11859  
Street Maintenance Facility; (3) Euclid Beach Park; and (4) Villa 11860  
Angela/Wildwood Park. Any unexpended and unencumbered portion of 11861  
the foregoing appropriation item remaining at the end of fiscal 11862  
year 2013 shall be reappropriated for the same purposes in fiscal 11863  
year 2014. 11864

**Section 506.10.** Notwithstanding division (A)(3) of section 11865  
4501.044 and division (A)(1) of section 4501.045 of the Revised 11866  
Code, commencing July 1, 2013, and extending through June 30, 11867  
2014, the Director of Public Safety shall deposit the money 11868  
otherwise deposited and distributed in accordance with those 11869  
divisions into the State Highway Safety Fund (Fund 7036) created 11870  
by section 4501.06 of the Revised Code until such time as the 11871

deposits equal a cumulative total of \$34,000,000. At that point, 11872  
the Director shall cease depositing any such money into Fund 7036 11873  
and shall deposit and distribute that money as prescribed in 11874  
division (A)(3) of section 4501.044 and division (A)(1) of section 11875  
4501.045 of the Revised Code. 11876

Notwithstanding division (A)(3) of section 4501.044 and 11877  
division (A)(1) of section 4501.045 of the Revised Code, 11878  
commencing July 1, 2014, and extending through June 30, 2015, the 11879  
Director of Public Safety shall deposit the money otherwise 11880  
deposited and distributed in accordance with those divisions into 11881  
the State Highway Safety Fund (Fund 7036) created by section 11882  
4501.06 of the Revised Code until such time as the deposits equal 11883  
a cumulative total of \$34,000,000. At that point, the Director 11884  
shall cease depositing any such money into Fund 7036 and shall 11885  
deposit and distribute that money as prescribed in division (A)(3) 11886  
of section 4501.044 and division (A)(1) of section 4501.045 of the 11887  
Revised Code. 11888

**Section 509.10. AUTHORIZATION FOR TREASURER OF STATE AND OBM 11889**  
**TO EFFECTUATE CERTAIN LEASE RENTAL PAYMENTS 11890**

The Director of Budget and Management shall initiate and 11891  
process payments from lease rental payment appropriation items 11892  
during the period from July 1, 2013, to June 30, 2015, pursuant to 11893  
the lease agreements for bonds or notes issued under Section 2i of 11894  
Article VIII of the Ohio Constitution and Chapters 152. and 154. 11895  
of the Revised Code. Payments shall be made upon certification by 11896  
the Treasurer of State of the dates and amounts due on those 11897  
dates. 11898

**Section 509.20. LEASE AND DEBT SERVICE PAYMENTS 11899**

Certain appropriations are in this act for the purpose of 11900  
lease rental and other payments under leases and agreements 11901

relating to bonds or notes issued under the Ohio Constitution and 11902  
acts of the General Assembly. If it is determined that additional 11903  
appropriations are necessary for this purpose, such amounts are 11904  
hereby appropriated. 11905

**Section 512.10.** TRANSFERS OF CASH BETWEEN THE HIGHWAY 11906  
OPERATING FUND AND THE HIGHWAY CAPITAL IMPROVEMENT FUND 11907

Upon the request of the Director of Transportation, the 11908  
Director of Budget and Management may transfer cash from the 11909  
Highway Operating Fund (Fund 7002) to the Highway Capital 11910  
Improvement Fund (Fund 7042) created in section 5528.53 of the 11911  
Revised Code. The Director of Budget and Management may transfer 11912  
cash from Fund 7042 to Fund 7002 up to the amount of cash 11913  
previously transferred to Fund 7042 under this section. 11914

**Section 512.20.** MONTHLY TRANSFERS TO GASOLINE EXCISE TAX FUND 11915

The Director of Budget and Management shall transfer cash in 11916  
equal monthly increments totaling \$171,724,944 in fiscal year 2014 11917  
and in equal monthly increments totaling \$173,884,776 in fiscal 11918  
year 2015 from the Highway Operating Fund (Fund 7002), created in 11919  
section 5735.291 of the Revised Code, to the Gasoline Excise Tax 11920  
Fund (Fund 7060) created in division (A) of section 5735.27 of the 11921  
Revised Code. The monthly amounts transferred under this section 11922  
shall be distributed as follows: 42.86 per cent shall be 11923  
distributed among the municipal corporations within the state 11924  
under division (A)(2) of section 5735.27 of the Revised Code; 11925  
37.14 per cent shall be distributed among the counties within the 11926  
state under division (A)(3) of section 5735.27 of the Revised 11927  
Code; and 20 per cent shall be distributed among the townships 11928  
within the state under division (A)(5)(b) of section 5735.27 of 11929  
the Revised Code. 11930

**Section 512.30.** DEPUTY INSPECTOR GENERAL FOR ODOT FUNDING 11931

On July 1, 2013, and on January 1, 2014, or as soon as possible thereafter, respectively, the Director of Budget and Management shall transfer \$200,000 in cash, for each period, from the Highway Operating Fund (Fund 7002) to the Deputy Inspector General for ODOT Fund (Fund 5FA0).

On July 1, 2014, and on January 1, 2015, or as soon as possible thereafter, respectively, the Director of Budget and Management shall transfer \$200,000 in cash, for each period, from the Highway Operating Fund (Fund 7002) to the Deputy Inspector General for ODOT Fund (Fund 5FA0).

Should additional amounts be necessary, the Inspector General, with the consent of the Director of Budget and Management, may seek Controlling Board approval for additional transfers of cash and to increase the amount appropriated from appropriation item 965603, Deputy Inspector General for ODOT, in the amount of the additional transfers.

**Section 601.10.** That Section 10 of Am. Sub. H.B. 386 of the 129th General Assembly be amended to read as follows:

**Sec. 10.** The To the extent that sufficient cash is available, within three months after the receipt of moneys into the Casino Operator Settlement Fund created in section 3772.34 of the Revised Code, the Director of Budget and Management shall pay one million dollars ~~by December 31, 2012,~~ to the municipal corporation or township in which each commercial racetrack is located, including a municipal corporation or township to which a racetrack is to relocate as specified in the memorandum of understanding of February 17, 2012, between the Office of the Governor, State of Ohio, and Penn National Gaming, Inc., pertaining to racing permit transfers, but excluding the previous municipal corporation or township of each moved track and excluding a municipal corporation

or township in a county with a population between 1,100,000 and 11962  
1,200,000 in the most recent federal decennial census. The 11963  
~~Director shall transfer these payments, totaling six million~~ 11964  
~~dollars, from the Casino Operator Settlement Fund created in~~ 11965  
~~section 3772.34 of the Revised Code. The Director~~ Additionally, 11966  
within six months after the first payments made under this 11967  
section, the Director of Budget and Management shall pay an 11968  
additional one million dollars ~~by June 30, 2013,~~ to each of these 11969  
municipal corporations and townships, ~~and shall transfer these~~ 11970  
~~payments, totaling six million dollars, from the Casino Operator~~ 11971  
~~Settlement Fund. These expenditures are hereby appropriated. Each~~ 11972  
municipal corporation or township receiving such a payment shall 11973  
use at least fifty per cent of the funds received for 11974  
infrastructure or capital improvements. If after either of the 11975  
payments referenced in this section, a municipal corporation or 11976  
township loses a racetrack as a result of the racetrack permit 11977  
holder's decision to relocate to another municipal corporation or 11978  
township, the municipal corporation or township losing the 11979  
racetrack becomes eligible for a payment from the Racetrack 11980  
Facility Community Economic Redevelopment Fund provided for in 11981  
Sections 7 and 8 of H.B. 386 of the 129th General Assembly. Such a 11982  
municipal corporation or township shall not receive more than the 11983  
sum of \$3 million minus any payments made by the Director of 11984  
Budget and Management in accordance with this section. The 11985  
Director of Budget and Management is also authorized to establish 11986  
any necessary appropriation items in the appropriate funds and 11987  
agencies in order to make any payments required under this 11988  
section. Any funds in such items are hereby appropriated. 11989

**Section 601.11.** That existing Section 10 of Am. Sub. H.B. 386 11990  
of the 129th General Assembly is hereby repealed. 11991

Section 601.20. That Sections 203.80 and 203.83 of Sub. H.B. 11992  
482 of the 129th General Assembly be amended to read as follows: 11993

Sec. 203.80. The items set forth in this section are hereby 11994  
appropriated out of any moneys in the state treasury to the credit 11995  
of the Ohio Parks and Natural Resources Fund (Fund 7031) that are 11996  
not otherwise appropriated. 11997

			Appropriations	
DNR DEPARTMENT OF NATURAL RESOURCES				11998
C72549	ODNR Facilities Development	\$ 500,000		11999
C725B7	Underground Fuel Storage Tank Removal/Replacement - Department	\$ 250,000		12000
C725E1	NatureWorks Local Park Grants	\$ 4,790,000		12001
C725E5	Project Planning	\$ 400,000		12002
C725M0	Dam Rehabilitation - Department	\$ <del>10,000,000</del> <u>40,000,000</u>		12003
C725N5	Wastewater/Water Systems Upgrade - Department	\$ 8,000,000		12004
Total Department of Natural Resources			\$ <del>23,940,000</del> <u>53,940,000</u>	12005
TOTAL Ohio Parks and Natural Resources Fund			\$ <del>23,940,000</del> <u>53,940,000</u>	12006

Sec. 203.83. The Ohio Public Facilities Commission is hereby 12008  
authorized to issue and sell, in accordance with Section 21 of 12009  
Article VIII, Ohio Constitution, and Chapter 151. and particularly 12010  
sections 151.01 and 151.05 of the Revised Code, original 12011  
obligations in an aggregate principal amount not to exceed 12012  
~~\$23,000,000~~ 53,000,000 in addition to the original issuance of 12013  
obligations heretofore authorized by prior acts of the General 12014  
Assembly. These authorized obligations shall be issued, subject to 12015  
applicable constitutional and statutory limitations, as needed to 12016



provide sufficient moneys to the credit of the Ohio Parks and 12017  
Natural Resources Fund (Fund 7031) to pay costs of capital 12018  
facilities as defined in sections 151.01 and 151.05 of the Revised 12019  
Code. 12020

**Section 601.21.** That existing Sections 203.80 and 203.83 of 12021  
Sub. H.B. 482 of the 129th General Assembly are hereby repealed. 12022

**Section 701.20.** To the extent permitted by federal law, 12023  
federal money received by the state for fiscal stabilization and 12024  
recovery purposes shall be used in accordance with the preferences 12025  
for products and services made or performed in the United States 12026  
and Ohio established in section 125.09 of the Revised Code. 12027

**Section 737.10.** Notwithstanding any provision of Chapter 12028  
3769. of the Revised Code and through December 31, 2013, the State 12029  
Racing Commission may issue a temporary permit to conduct live 12030  
horse-racing meetings at a location where other permits to conduct 12031  
live horse-racing meetings have been issued. Such permits shall be 12032  
issued to a permit holder for a period not to aggregate more than 12033  
one year from the first date of issuance. The Commission may adopt 12034  
rules under Chapter 119. of the Revised Code to effectuate this 12035  
section and to establish the procedures and conditions to apply 12036  
for a temporary permit under this section. 12037

**Section 747.10.** On the effective date of the amendments made 12038  
to section 4765.02 of the Revised Code by this act, the member of 12039  
the renamed State Board of Emergency Medical, Fire, and 12040  
Transportation Services who is an administrator of an adult or 12041  
pediatric trauma center shall cease to be a member of the Board. 12042  
On the effective date of the amendments made to section 4765.02 of 12043  
the Revised Code by this act, the member of the renamed State 12044  
Board of Emergency Medical, Fire, and Transportation Services who 12045

is a member of the Ohio Ambulance Association shall cease to be a 12046  
member of the Board. On the effective date of the amendments made 12047  
to section 4765.02 of the Revised Code by this act, the member of 12048  
the renamed State Board of Emergency Medical, Fire, and 12049  
Transportation Services who is a physician certified by the 12050  
American board of surgery, American board of osteopathic surgery, 12051  
American osteopathic board of emergency medicine, or American 12052  
board of emergency medicine, is chief medical officer of an air 12053  
medical agency, and is currently active in providing emergency 12054  
medical services shall cease to be a member of the Board. On the 12055  
effective date of the amendments made to section 4765.02 of the 12056  
Revised Code by this act, of the members of the renamed State 12057  
Board of Emergency Medical, Fire, and Transportation Services who 12058  
were EMTs, AEMTs, or paramedics and were appointed to the Board in 12059  
that capacity, only the members who are designated by the Governor 12060  
to continue to be members of the Board shall continue to be so; 12061  
the other persons shall cease to be members of the Board. On the 12062  
effective date of the amendments made to section 4765.02 of the 12063  
Revised Code by this act, the member of the renamed State Board of 12064  
Emergency Medical, Fire, and Transportation Services who is a 12065  
registered nurse and is in the active practice of emergency 12066  
nursing shall cease to be a member of the Board. Not later than 12067  
sixty days after the effective date of those amendments, the 12068  
Governor shall appoint to the renamed State Board of Emergency 12069  
Medical, Fire, and Transportation Services an adult or pediatric 12070  
trauma program manager or trauma program director who is involved 12071  
in the daily management of a verified trauma center. The Governor 12072  
shall appoint this member from among three persons nominated by 12073  
the Ohio Nurses Association, three persons nominated by the Ohio 12074  
Society of Trauma Nurse Leaders, and three persons nominated by 12075  
the Ohio State Council of the Emergency Nurses Association. 12076  
  
On the effective date of the amendments made to section 12077

4765.02 of the Revised Code by this act, all members of the former State Board of Emergency Medical Services who do not cease to be members of the renamed State Board of Emergency Medical, Fire, and Transportation Services by the terms of this act shall continue to be members of the renamed State Board of Emergency Medical, Fire, and Transportation Services, and the dates on which the terms of the continuing members expire shall be the dates on which their terms as members of the former State Board of Emergency Medical Services expired. On the effective date of the amendments made to section 4765.02 of the Revised Code by this act, the following members of the former Ohio Medical Transportation Board shall become members of the State Board of Emergency Medical, Fire, and Transportation Services, and the dates on which those members' terms on the State Board of Emergency Medical, Fire, and Transportation Services expire shall be as follows:

The person who owns or operates a private emergency medical service organization operating in this state, as designated by the Governor, term ends November 12, 2014;

The person who owns or operates a nonemergency medical service organization that provides only ambulance services, term ends November 12, 2014;

The person who is a member of the Ohio Association of Critical Care Transport and represents air-based services, term ends November 12, 2015;

The person who is a member of the Ohio Association of Critical Care Transport and represents a ground-based mobile intensive care unit organization, term ends November 12, 2015.

All subsequent terms of office for these four positions on the State Board of Emergency Medical, Fire, and Transportation Services shall be for three years as provided in section 4765.02 of the Revised Code.

On July 1, 2013, the Medical Transportation Board and all of its functions are transferred to the Department of Public Safety. As of such date, the Medical Transportation Board shall operate under the Department of Public Safety, which shall assume all of the Board's functions. All assets, liabilities, any capital spending authority related thereto, and equipment and records, regardless of form or medium, related to the Medical Transportation Board's functions are transferred to the Department of Public Safety on July 1, 2013.

No validation, cure, right, privilege, remedy, obligation, or liability is lost or impaired by reason of the transfer. All of the Medical Transportation Board's rules, orders, and determinations continue in effect as rules, orders, and determinations of the Department of Public Safety until modified or rescinded by the Department of Public Safety.

No action or proceeding pending on July 1, 2013, is affected by the transfer and any action or proceeding pending on July 1, 2013, shall be prosecuted or defended in the name of the Department of Public Safety or its director. In all such actions and proceedings, the Department of Public Safety or its director, upon application to the court, shall be substituted as a party.

On or after July 1, 2013, notwithstanding any provision of law to the contrary, the Director of Budget and Management shall take any action with respect to budget changes made necessary by the transfer. The Director may transfer cash balances between funds. The Director may cancel encumbrances in 915604, Operating Expenses, and reestablish encumbrances or parts of encumbrances in 765624, Operating - EMS, as needed in the fiscal year in the appropriate fund and appropriation item for the same purpose and to the same vendor. As determined by the Director, encumbrances reestablished in the fiscal year in a different fund or appropriation item used by an agency or between agencies are

appropriated. The Director shall reduce each year's appropriation 12141  
balances by the amount of the encumbrance canceled in their 12142  
respective funds and appropriation item. Any unencumbered or 12143  
unallocated appropriation balances from the previous fiscal year 12144  
may be transferred to the appropriate appropriation item to be 12145  
used for the same purposes, as determined by the Director. Any 12146  
such transfers are hereby appropriated. 12147

This section is exempt from the referendum under Ohio 12148  
Constitution, Article II, Section 1d and section 1.471 of the 12149  
Revised Code and therefore takes effect immediately when this act 12150  
becomes law. 12151

**Section 755.10.** The Director of Transportation may enter into 12152  
agreements as provided in this section with the United States or 12153  
any department or agency of the United States, including, but not 12154  
limited to, the United States Army Corps of Engineers, the United 12155  
States Forest Service, the United States Environmental Protection 12156  
Agency, and the United States Fish and Wildlife Service. An 12157  
agreement entered into pursuant to this section shall be solely 12158  
for the purpose of dedicating staff to the expeditious and timely 12159  
review of environmentally related documents submitted by the 12160  
Director of Transportation, as necessary for the approval of 12161  
federal permits. The agreements may include provisions for advance 12162  
payment by the Director of Transportation for labor and all other 12163  
identifiable costs of the United States or any department or 12164  
agency of the United States providing the services, as may be 12165  
estimated by the United States, or the department or agency of the 12166  
United States. The Director shall submit a request to the 12167  
Controlling Board indicating the amount of the agreement, the 12168  
services to be performed by the United States or the department or 12169  
agency of the United States, and the circumstances giving rise to 12170  
the agreement. 12171

**Section 755.20.** There is hereby created the Joint Legislative 12172  
Task Force on Department of Transportation Funding. The Task Force 12173  
shall consist of three members of the House Finance and 12174  
Appropriations Committee, two of whom shall be appointed by the 12175  
Speaker of the House of Representatives and one of whom shall be 12176  
appointed by the Minority Leader of the House of Representatives, 12177  
and three members of the Senate Transportation Committee, two of 12178  
whom shall be appointed by the President of the Senate and one of 12179  
whom shall be appointed by the Minority Leader of the Senate. 12180

The Task Force shall examine the funding needs of the Ohio 12181  
Department of Transportation. Not later than December 15, 2014, 12182  
the Task Force shall issue a report containing its findings and 12183  
recommendations to the President of the Senate, the Minority 12184  
Leader of the Senate, the Speaker of the House of Representatives, 12185  
and the Minority Leader of the House of Representatives. At that 12186  
time, the Task Force shall cease to exist. 12187

**Section 755.30.** On July 1, 2013, and on the first day of the 12188  
month for each month thereafter, the Treasurer of State, before 12189  
making any of the distributions specified in sections 5735.23, 12190  
5735.26, 5735.291, and 5735.30 of the Revised Code, shall deposit 12191  
the first two per cent of the amount of motor fuel tax received 12192  
for the preceding calendar month to the credit of the Highway 12193  
Operating Fund (Fund 7002). 12194

**Section 757.10.** Notwithstanding Chapter 5735. of the Revised 12195  
Code, the following shall apply for the period of July 1, 2013, 12196  
through June 30, 2015: 12197

(A) For the discount under section 5735.06 of the Revised 12198  
Code, if the monthly report is timely filed and the tax is timely 12199  
paid, one per cent of the total number of gallons of motor fuel 12200  
received by the motor fuel dealer within the state during the 12201

preceding calendar month, less the total number of gallons 12202  
deducted under divisions (B)(1)(a) and (b) of section 5735.06 of 12203  
the Revised Code, less one-half of one per cent of the total 12204  
number of gallons of motor fuel that were sold to a retail dealer 12205  
during the preceding calendar month. 12206

(B) For the semiannual periods ending December 31, 2013, June 12207  
30, 2014, December 31, 2014, and June 30, 2015, the refund 12208  
provided to retail dealers under section 5735.141 of the Revised 12209  
Code shall be one-half of one per cent of the Ohio motor fuel 12210  
taxes paid on fuel purchased during those semiannual periods. 12211

**Section 757.20.** (A) The Department of Taxation shall notify 12212  
taxpayers of the requirement to separately identify taxable gross 12213  
receipts attributable to motor fuel used for propelling vehicles 12214  
on public highways as distinguished from other taxable gross 12215  
receipts. The Department shall collect data from taxpayers 12216  
affected by the amendments to sections 5751.02, 5751.051, and 12217  
5751.20 of the Revised Code to determine which of such taxpayers' 12218  
receipts received between December 7, 2012, and June 30, 2013, 12219  
were attributable to motor fuel used for propelling vehicles on 12220  
public highways. 12221

(B)(1) On or before June 25, 2013, the Tax Commissioner shall 12222  
certify to the Director of Budget and Management an estimated 12223  
amount of commercial activity tax revenue received between 12224  
December 7, 2012, and June 30, 2013, derived from taxable gross 12225  
receipts attributable to motor fuel used for propelling vehicles 12226  
on public highways. On or before June 30, 2013, the Director shall 12227  
transfer the amount so certified from the General Revenue Fund to 12228  
the Commercial Activity Tax Motor Fuel Receipts Fund. 12229

(2) Before the Director of Budget and Management completes 12230  
the transfer required under division (B)(2) of section 5751.20 of 12231  
the Revised Code on or before November 20, 2013, the Commissioner 12232

shall certify a reconciliation of the amount described in division 12233  
(B)(1) of this section to the Director based on information the 12234  
Commissioner receives from taxpayers affected by the amendment by 12235  
this act of sections 5751.02, 5751.051, and 5751.20 of the Revised 12236  
Code. The director shall use that certified, reconciled amount to 12237  
offset or augment the transfer required to be made by the Director 12238  
on or before November 20, 2013. 12239

(C) The Tax Commissioner shall make the first calculation and 12240  
payment required under division (B)(2) of section 5751.20 of the 12241  
Revised Code, as amended by this act, on or before November 20, 12242  
2013, using, for the purpose of that calculation, taxable gross 12243  
receipts attributed to motor fuel used for propelling vehicles on 12244  
public highways as indicated by returns due by November 10, 2013. 12245

**Section 801.10.** PROVISIONS OF LAW GENERALLY APPLICABLE TO 12246  
APPROPRIATIONS 12247

Law contained in the main operating appropriations act of the 12248  
130th General Assembly that is generally applicable to the 12249  
appropriations made in the main operating appropriations act also 12250  
is generally applicable to the appropriations made in this act. 12251

**Section 801.20.** As used in the uncodified law of this act, 12252  
"American Recovery and Reinvestment Act of 2009" means the 12253  
"American Recovery and Reinvestment Act of 2009," Pub. L. No. 12254  
111-5, 123 Stat. 115. 12255

**Section 803.10.** The repeal of section 3791.11 of the Revised 12256  
Code does not cancel or otherwise terminate a bond that is in 12257  
effect on the effective date of the repeal. Such a bond continues 12258  
in effect and expires according to its terms. Upon expiration of 12259  
the bond, the depositor is not required to renew the bond and any 12260  
amount posted shall be returned to the depositor. 12261



**Section 806.10.** The items of law contained in this act, and 12262  
their applications, are severable. If any item of law contained in 12263  
this act, or if any application of any item of law contained in 12264  
this act, is held invalid, the invalidity does not affect other 12265  
items of law contained in this act and their applications that can 12266  
be given effect without the invalid item or application. 12267

**Section 812.10.** Except as otherwise provided in this act, the 12268  
amendment, enactment, or repeal by this act of a section of law is 12269  
subject to the referendum under Ohio Constitution, Article II, 12270  
Section 1c and therefore takes effect on the ninety-first day 12271  
after this act is filed with the Secretary of State or, if a later 12272  
effective date is specified below, on that date. 12273

**Section 812.20.** In this section, an "appropriation" includes 12274  
another provision of law in this act that relates to the subject 12275  
of the appropriation. 12276

An appropriation of money made in this act is not subject to 12277  
the referendum insofar as a contemplated expenditure authorized 12278  
thereby is wholly to meet a current expense within the meaning of 12279  
Ohio Constitution, Article II, Section 1d and section 1.471 of the 12280  
Revised Code. To that extent, the appropriation takes effect 12281  
immediately when this act becomes law. Conversely, the 12282  
appropriation is subject to the referendum insofar as a 12283  
contemplated expenditure authorized thereby is wholly or partly 12284  
not to meet a current expense within the meaning of Ohio 12285  
Constitution, Article II, Section 1d and section 1.471 of the 12286  
Revised Code. To that extent, the appropriation takes effect on 12287  
the ninety-first day after this act is filed with the Secretary of 12288  
State. 12289

**Section 812.20.10.** The amendment or enactment by this act of 12290

division (A)(3) of section 5751.051 of the Revised Code, division 12291  
(J) of section 5751.20 of the Revised Code, and Section 757.20 of 12292  
this act is exempt from the referendum under Ohio Constitution, 12293  
Article II, Section 1d and section 1.471 of the Revised Code, and 12294  
therefore takes effect immediately when this act becomes law. 12295

**Section 812.20.20.** The amendment by this act of sections 12296  
5751.02, 5751.051, except for division (A)(3) of that section, and 12297  
5751.20 of the Revised Code, except for division (J) of that 12298  
section, take effect on July 1, 2013. 12299

**Section 812.30.** The amendment by this act of Section 10 of 12300  
Am. Sub. H.B. 386 of the 129th General Assembly goes into 12301  
immediate effect. 12302

**Section 815.10.** The General Assembly, applying the principle 12303  
stated in division (B) of section 1.52 of the Revised Code that 12304  
amendments are to be harmonized if reasonably capable of 12305  
simultaneous operation, finds that the following sections, 12306  
presented in this act as composites of the sections as amended by 12307  
the acts indicated, are the resulting versions of the sections in 12308  
effect prior to the effective date of the sections as presented in 12309  
this act: 12310

Section 5751.20 of the Revised Code as amended by both Am. 12311  
Sub. H.B. 508 and Am. Sub. S.B. 316 of the 129th General Assembly. 12312