

**As Introduced**

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**H. B. No. 533**

**Representatives McGregor, Mallory**

**Cosponsors: Representatives Rosenberger, Stautberg, Terhar, Wachtmann,  
Pillich, Adams, R., Becker, Beck, Reece, Driehaus, Derickson, Barnes,  
Buchy, Maag**

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**A B I L L**

To amend sections 5501.44, 5501.70, 5501.71, 5501.73, 1  
5501.78, 5531.11, 5531.12, 5531.13, 5531.14, 2  
5531.15, 5531.16, and 5739.02 and to enact 3  
sections 5531.141, 5531.142, 5531.143, 5531.144, 4  
5531.145, 5531.146, 5531.147, 5531.148, and 5  
5531.149 of the Revised Code to provide that a 6  
toll project may include the substantial 7  
reconstruction or replacement of an existing 8  
toll-free highway, bridge, or tunnel, to amend the 9  
law governing public-private agreements relative 10  
to transportation facilities, and to provide for 11  
the collection of user fees on toll projects by 12  
toll project operators. 13

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

**Section 1.** That sections 5501.44, 5501.70, 5501.71, 5501.73, 14  
5501.78, 5531.11, 5531.12, 5531.13, 5531.14, 5531.15, 5531.16, and 15  
5739.02 be amended and sections 5531.141, 5531.142, 5531.143, 16  
5531.144, 5531.145, 5531.146, 5531.147, 5531.148, and 5531.149 of 17  
the Revised Code be enacted to read as follows: 18

Sec. 5501.44. (A)(1) Notwithstanding section 5735.27 of the Revised Code, the director of transportation, when the director determines it in the interest of the welfare and safety of the citizens of Ohio, may enter into agreements with other states or subdivisions thereof or the United States relative to the cooperation in the repair, maintenance, or construction of a bridge crossing a stream that forms a boundary line of this state, and may expend state highway funds for said purpose.

~~(1) No~~ Except as provided in division (A)(3) of this section, no such agreement shall be made that obligates this state to expend more than the cost of the construction of such portion of said bridge as is located within the state, and not more than fifty per cent of the cost of maintenance of any such bridge, and no such agreement shall be made that obligates the state in excess of three hundred thousand dollars in any one year for maintenance.

(2) Notwithstanding division (A)(1) of this section, the director may expend funds for the design, construction, inspection, maintenance, repair, and replacement of bridge and bridge approaches for the bridge that were transferred from the Ohio bridge commission to the control of the state of Ohio, department of transportation, as provided in Section 4 of Amended Substitute House Bill No. 98 of the 114th general assembly. Following the replacement of that bridge, the director may expend funds for the design, construction, inspection, maintenance, repair, and replacement of bridge and bridge approaches.

(3) Notwithstanding division (A)(1) of this section, the director may enter into an agreement with another state for the replacement, improvement, rehabilitation, operation, and maintenance of a bridge or system of bridges that carries an interstate highway over the Ohio river to another state, and for the replacement, improvement, rehabilitation, operation, and

maintenance of roadways providing for ingress to and egress from 50  
that bridge or system of bridges. However, no such agreement shall 51  
obligate this state to expend more than fifty per cent of the 52  
total project costs. 53

(4) Any ~~such agreements~~ agreement that is entered into under 54  
this section shall be approved by the governor and attorney 55  
general of the state before they become effective. 56

~~(4)~~(5) Each agreement entered into shall designate 57  
responsibility for inspection, provide for annual inspection, and 58  
require that a report of each inspection be filed with the 59  
department of transportation. The director, with regard to all 60  
existing bridges or other bridges on a stream that forms a 61  
boundary line of this state, shall take all reasonable measures to 62  
obtain and to secure the filing of a copy of each inspection 63  
report for each bridge with the department of transportation. 64

~~(5)~~(6) The department, upon hearing that a bridge across the 65  
Ohio river is scheduled to be closed by a contiguous state, shall 66  
make all reasonable efforts to notify the Ohio residents likely to 67  
be adversely affected by that closing. The department also shall 68  
cooperate and communicate with contiguous states in trying to 69  
resolve bridge closing problems. 70

(B)(1) The director, when the director considers it in the 71  
interest of the welfare and safety of the citizens of Ohio, may 72  
enter into agreements with other states, subdivisions thereof, 73  
metropolitan planning organizations, or the United States, 74  
relative to the design, construction, operation, maintenance, and 75  
repair of a regional traffic management system, and may expend 76  
state and federal highway funds for such purposes, notwithstanding 77  
any other provision of the Revised Code. 78

(2) No such agreement shall be made that obligates this state 79  
to expend more than the cost of construction of such portion of a 80

regional traffic management system as is located within the state, 81  
and not more than a proportional amount, based upon the system 82  
presence in this state, for costs of design, operation, 83  
maintenance, and repair. 84

(3) Any such agreements shall be approved by the governor and 85  
attorney general of the state before they become effective. 86

(4) As used in division (B) of this section, "regional 87  
traffic management system" means an integrated, high-technology 88  
system to provide remote control center surveillance and 89  
monitoring of the regional freeways and main arterial routes in 90  
order to reduce and eliminate major backups and delays to 91  
motorists in the area. 92

**Sec. 5501.70.** As used in sections 5501.70 to 5501.83 of the 93  
Revised Code: 94

(A) "Affected jurisdiction" means any unit of government 95  
within the state in which all or part of a transportation facility 96  
is located or any other public entity directly affected by the 97  
transportation facility. 98

(B) "Force majeure" means an uncontrollable force or natural 99  
disaster not within the power of the operator or the state. 100

(C) "Maintenance" includes routine maintenance, major 101  
maintenance, and any other categories of maintenance that may be 102  
designated by the department of transportation. 103

(D) "Material default" means any failure of an operator to 104  
perform any duties under a public-private agreement that 105  
jeopardizes delivery of adequate service to the public and remains 106  
unsatisfied after a reasonable period of time and after the 107  
operator has received written notice from the department of the 108  
failure. 109

(E) "Operate" means any action to maintain, repair, improve, 110

equip, or modify a transportation facility.	111
(F) "Operator" means a private entity that has entered into a public-private agreement under sections 5501.71 to 5501.83 of the Revised Code.	112 113 114
(G) "Private entity" means any natural person, corporation, general partnership, limited liability company, limited partnership, joint venture, business trust, public benefit corporation, nonprofit entity, or other business entity.	115 116 117 118
(H) "Public-private agreement" means the agreement between a private entity and the department that relates to the development, financing, maintenance, or operation of a transportation facility subject to sections 5501.70 to 5501.83 of the Revised Code.	119 120 121 122
(I) "Public-private initiative" means an arrangement between the department and one or more private entities, the terms of which are stated in a public-private agreement, that provides for all of the following:	123 124 125 126
(1) Acceptance of a private contribution, including a money payment, for a project or service for a transportation facility;	127 128
(2) Sharing of resources and the means of providing a project or service for a transportation facility;	129 130
(3) Cooperation in researching, developing, and implementing projects or services for a transportation facility.	131 132
(J) "Transportation facility" has the same meaning as in section 5501.01 of the Revised Code and also includes a tunnel, ferry, port facility on navigable waters that are used for commerce, intermodal facility, or similar facility open to the public and used for the transportation of persons or goods, and any building, structure, parking area, or other appurtenances or property needed to operate a transportation facility that is subject to a public-private agreement.	133 134 135 136 137 138 139 140

(K) "User fee" means a rate, toll, fee, or other charge 141  
established under section 5531.14 of the Revised Code and 142  
by an operator for use of all or part of a transportation facility 143  
in accordance with that section. 144

(L) "Utility" means a privately, publicly, or cooperatively 145  
owned line, facility, or system for producing, transmitting, or 146  
distributing communications, cable television, power, electricity, 147  
light, heat, gas, oil, crude products, water, steam, waste, storm 148  
water not connected with highway drainage, alternative or 149  
renewable energy sources such as wind or solar, or any other 150  
similar commodity, including a fire or police signal system or 151  
street lighting system that directly or indirectly serves the 152  
public. 153

**Sec. 5501.71.** (A) The department of transportation may 154  
solicit, receive, consider, evaluate, and accept a proposal for a 155  
public-private initiative. 156

(B) In soliciting and selecting a private entity with which 157  
to enter into a public-private initiative, the department shall 158  
use one or both of the following: 159

(1) Sealed bidding; 160

(2) Selection of proposals, with or without negotiations, 161  
based on qualifications, best value, or both. 162

(C) The department shall consider the following factors in 163  
evaluating and selecting a bid or proposal to enter into a 164  
public-private initiative: 165

(1) The ability of the transportation facility to improve 166  
safety, reduce congestion, increase capacity, and promote economic 167  
growth; 168

(2) The extent that the private entity's proposal addresses 169  
the needs identified in the appropriate state, regional, or local 170

transportation plan by improving safety, reducing congestion,	171
increasing capacity, or enhancing economic efficiency and the	172
private entity's proposal is on the transportation improvement	173
program for the affected metropolitan planning organization or the	174
state transportation improvement program;	175
(3) The proposed cost of and financial plan for the	176
transportation facility;	177
(4) The general reputation, qualifications, industry	178
experience, and financial capacity of the private entity;	179
(5) The proposed design, operation, and feasibility of the	180
transportation facility;	181
(6) Comments from local citizens and affected jurisdictions;	182
(7) Benefits to the public and the affected transportation	183
facility;	184
(8) The safety record of the private entity;	185
(9) Any other criteria that the department considers	186
appropriate.	187
(D) The department may select multiple private entities with	188
which to enter a public-private agreement for a transportation	189
facility if it is in the public interest to do so.	190
(E) The department shall select a private entity or entities	191
for a public-private initiative on a competitive basis.	192
(F) Any materials or data submitted to, made available to, or	193
received by the director of transportation, to the extent that the	194
material or data consist of trade secrets, as defined in section	195
1333.61 of the Revised Code, are confidential and are not public	196
records for the purposes of section 149.43 of the Revised Code.	197
Financial information received by the director that is related to	198
a proposal is confidential and not a public record for purposes of	199
section 149.43 of the Revised Code until such time as a proposal	200

is selected. Prior to submission of a solicited proposal, a 201  
private entity may request a review by the department of 202  
information that the private entity has identified as 203  
confidential, to determine whether such information would be 204  
subject to disclosure under section 149.43 of the Revised Code. 205

(G)(1) The department may reimburse a private entity for a 206  
portion of the actual costs the entity incurred in submitting a 207  
proposal for a public-private initiative that was solicited by the 208  
department under this section. When considering the reimbursement 209  
of such costs, the director shall describe in the request for 210  
proposals for a specific public-private initiative the specific 211  
terms and conditions for reimbursing a private entity. The 212  
director may include in the terms and conditions a requirement 213  
that the private entity execute an agreement to transfer to the 214  
department the rights to the use of the work product contained in 215  
the proposal in exchange for receiving the reimbursement. 216

(2) The director shall make all decisions related to the 217  
reimbursement of a specific private entity and related to the 218  
maximum amount of the reimbursement. However, the department shall 219  
not reimburse a private entity if that entity enters into the 220  
public-private agreement that is the subject of the solicited 221  
proposal. The reimbursement of costs under division (G) of this 222  
section is exempt from the requirements of Chapter 125. of the 223  
Revised Code and sections 127.16 and 127.162 of the Revised Code. 224

(3) Except as otherwise provided in writing by the 225  
department, if the solicitation or negotiation process is 226  
suspended, discontinued, or terminated, a private entity has no 227  
right to reimbursement of any costs associated directly or 228  
indirectly with the solicited proposal. 229

**Sec. 5501.73.** (A) After selecting a solicited or unsolicited 230  
proposal for a public-private initiative, the department of 231



transportation shall enter into a public-private agreement for a 232  
transportation facility with the selected private entity or any 233  
configuration of private entities. An affected jurisdiction may be 234  
a party to a public-private agreement entered into by the 235  
department and a selected private entity or combination of private 236  
entities. 237

(B) A public-private agreement under this section shall 238  
provide for all of the following: 239

(1) Planning, acquisition, financing, development, design, 240  
construction, reconstruction, replacement, improvement, 241  
maintenance, management, repair, leasing, or operation of a 242  
transportation facility; 243

(2) Term of the public-private agreement; 244

(3) Type of property interest, if any, the private entity 245  
will have in the transportation facility; 246

(4) A specific plan to ensure proper maintenance of the 247  
transportation facility throughout the term of the agreement and a 248  
return of the facility to the department, if applicable, in good 249  
condition and repair; 250

(5) Whether user fees, administrative fees, or other charges 251  
will be collected ~~on~~ for use of the transportation facility in 252  
accordance with sections 5531.11 to 5531.18 of the Revised Code 253  
and the basis by which such user fees, administrative fees, or 254  
other charges shall be determined and modified; 255

(6) Compliance with applicable federal, state, and local 256  
laws; 257

(7) Grounds for termination of the public-private agreement 258  
by the department or operator; 259

(8) Disposition of the facility upon completion of the 260  
agreement; 261

(9) Procedures for amendment of the agreement-;i	262
<u>(10) A contract performance bond in an amount specified by</u>	263
<u>the director of transportation, conditioned upon the private</u>	264
<u>entity performing the work in accordance with the agreed upon</u>	265
<u>terms, within the time prescribed, and in conformance with any</u>	266
<u>other such terms and conditions as are specified by the director;</u>	267
<u>(11) A payment bond in an amount specified by the director,</u>	268
<u>conditioned upon the payment for all labor, work performed, and</u>	269
<u>materials furnished in connection with the agreement and any other</u>	270
<u>such terms and conditions as are specified by the director.</u>	271
(C) A public-private agreement under this section may provide	272
for any of the following:	273
(1) Review and approval by the department of the operator's	274
plans for the development and operation of the transportation	275
facility;	276
(2) Inspection by the department of construction of or	277
improvements to the transportation facility;	278
(3) Maintenance by the operator of a policy of liability	279
insurance or self-insurance;	280
(4) Filing by the operator, on a periodic basis, of	281
appropriate financial statements in a form acceptable to the	282
department;	283
(5) Filing by the operator, on a periodic basis, of traffic	284
reports in a form acceptable to the department;	285
(6) Financing obligations of the operator and the department;	286
(7) Apportionment of expenses between the operator and the	287
department;	288
(8) Rights and duties of the operator, the department, and	289
other state and local governmental entities with respect to use of	290
the transportation facility;	291

(9) Rights and remedies available in the event of default or delay;	292 293
(10) Terms and conditions of indemnification of the operator by the department;	294 295
(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;	296 297 298 299
(12) Sale or lease to the operator of private property related to the transportation facility;	300 301
(13) Traffic enforcement and other policing issues, including any reimbursement by the private entity for such services.	302 303
(D)(1) The director of transportation may include in any public-private agreement under sections 5501.70 to 5501.83 of the Revised Code a provision authorizing a binding dispute resolution method for any controversy subsequently arising out of the contract. The binding dispute resolution method may proceed only upon agreement of all parties to the controversy. If all parties do not agree to proceed to a binding dispute resolution, a party having a claim against the department shall exhaust its administrative remedies specified in the public-private agreement prior to filing any action against the department in the court of claims.	304 305 306 307 308 309 310 311 312 313 314
No appeal from the determination of a technical expert lies to any court, except that the court of common pleas of Franklin County may issue an order vacating such a determination upon the application of any party to the binding dispute resolution if any of the following applies:	315 316 317 318 319
(a) The determination was procured by corruption, fraud, or undue means.	320 321

(b) There was evidence of partiality or corruption on the 322  
part of the technical expert. 323

(c) The technical expert was guilty of misconduct in refusing 324  
to postpone the hearing, upon sufficient cause shown, or in 325  
refusing to hear evidence pertinent and material to the 326  
controversy, or of any other misbehavior by which the rights of 327  
any party have been prejudiced. 328

(2) As used in this division, "binding dispute resolution" 329  
means a binding determination after review by a technical expert 330  
of all relevant items, which may include documents, and by 331  
interviewing appropriate personnel and visiting the project site 332  
involved in the controversy. "Binding dispute resolution" does not 333  
involve representation by legal counsel or advocacy by any person 334  
on behalf of any party to the controversy. 335

(E) No public-private agreement entered into under this 336  
section shall be construed to transfer to a private entity the 337  
director's authority to appropriate property under Chapters 163., 338  
5501., and 5519. of the Revised Code. 339

(F) Money collected by the department pursuant to an 340  
agreement entered into under this section shall be deposited into 341  
the state treasury to the credit of the highway operating fund 342  
unless the agreement is related to a toll project under sections 343  
5531.11 to 5531.18 of the Revised Code, in which case the money 344  
shall be deposited as specified in the agreement. 345

(G) Chapter 5525. of the Revised Code does not apply to 346  
public-private agreements under sections 5501.70 to 5501.83 of the 347  
Revised Code. 348

**Sec. 5501.78.** A transportation facility and any tangible 349  
personal property used exclusively with a transportation facility 350  
that is owned by the department of transportation and leased, 351

licensed, financed, or otherwise conveyed to an operator, or that 352  
is acquired, constructed, or otherwise provided by an operator on 353  
behalf of the department, is exempt from all ad valorem property 354  
taxes and special assessments levied against property by the state 355  
or any political subdivision of the state. Building and 356  
construction materials that will be incorporated into a 357  
transportation facility pursuant to a public-private agreement are 358  
exempt from the taxes imposed under Chapters 5739. and 5741. of 359  
the Revised Code. 360

**Sec. 5531.11.** As used in sections 5531.11 to 5531.18 of the 361  
Revised Code: 362

(A) "Administrative fee" means a fee imposed by a toll 363  
project operator for toll collection, processing, and related 364  
activities. 365

(B) "Cost" means all costs of constructing, improving, 366  
repairing, maintaining, administering, financing, and operating 367  
the Ohio transportation system, including all costs payable with 368  
respect to permanent improvements as described in division (B) of 369  
section 133.15 of the Revised Code. 370

(C) "Electronic-monitoring system" means any form of 371  
electronic or other vehicle sensor or identifying device that 372  
automatically produces one or more photographs, one or more 373  
microphotographs, a videotape, recorded images, or other form of 374  
identifying data of each vehicle at the time it is used or 375  
operated on a toll project. 376

(D) "Governmental agency" means any state agency, federal 377  
agency, political subdivision, or other local, interstate, or 378  
regional governmental agency, and any combination of those 379  
agencies. 380

(E) "Highway project" means any project intended for the 381

highway purpose of supporting the state highway system. A highway 382  
project, whether publicly or privately owned, is a state 383  
infrastructure project as defined in section 5531.10 of the 384  
Revised Code for all purposes of that section and section 5531.09 385  
of the Revised Code and also is a transportation facility as 386  
defined in section 5501.01 of the Revised Code. 387

~~"State highway system" or "system" means all existing and 388  
future transportation projects constructed, operated, repaired, 389  
maintained, administered, and operated under the jurisdiction of 390  
the department of transportation, including toll projects and 391  
highway projects. 392~~

(F) "Motor vehicle certificate of registration issuance 393  
prevention order" means, relative to the registered owner of a 394  
motor vehicle, an order that prohibits the registrar of motor 395  
vehicles and any deputy registrar from doing both of the 396  
following: 397

(1) Accepting any application for a new or renewal motor 398  
vehicle certificate of registration in the name of the registered 399  
owner; 400

(2) Issuing or renewing any motor vehicle certificate of 401  
registration for a motor vehicle that utilized a toll project for 402  
which the required user fee or associated administrative fee was 403  
not paid by the registered owner of that motor vehicle. 404

(G) "Public roads" means all public highways, roads, and 405  
streets in the state, whether maintained by a state agency or any 406  
other governmental agency. 407

(H) "Public utility facilities" means tracks, pipes, mains, 408  
conduits, cables, wires, towers, poles, and other equipment and 409  
appliances of any public utility. 410

(I) "Registered owner" means all of the following: 411

(1) Any person or entity identified by the bureau of motor vehicles or any other state motor vehicle bureau, department, or office as the owner of a motor vehicle; 412  
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(2) The lessee of a motor vehicle pursuant to a lease of six months or longer; 415  
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(3) The renter of a motor vehicle pursuant to a written rental agreement with a motor vehicle renting dealer. 417  
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(J) "Revenues" means all nontax revenues coming into the possession of or under the control of the department by virtue of sections 5531.11 to 5531.18 of the Revised Code. "Revenues" does not include proceeds from the sale of obligations but does include ~~tolls~~ user fees, service revenues, investment income on the Ohio toll fund established in section 5531.14 of the Revised Code, rentals, gifts, and grants. 419  
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(K) "Service facilities" means service stations, restaurants, and other facilities for food service, roadside parks and rest areas, parking, camping, tenting, rest, and sleeping facilities, hotels or motels, and all similar and other facilities providing services to the traveling public in connection with the use of a toll project and owned, leased, licensed, or operated by the department ~~of transportation~~. 426  
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(L) "Service revenues" means those revenues of the department derived from its ownership, leasing, licensing, or operation of service facilities. 433  
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(M) "State highway system" or "system" means all existing and future transportation projects constructed, operated, repaired, maintained, administered, and operated under the jurisdiction of the department of transportation, including toll projects and highway projects. 436  
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(N) "Toll project" means any project that adds new capacity, including construction on existing highways, bridges, or tunnels 441  
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where construction increases the total number of lanes, including 443  
toll and nontoll lanes, and does not decrease the total number of 444  
nontoll lanes at each mile. "Toll project" also means, subject to 445  
division (C) of section 5531.12 of the Revised Code, any project 446  
that involves substantial reconstruction, resurfacing, 447  
restoration, rehabilitation, or replacement of a toll or toll-free 448  
highway, bridge, or tunnel, including an existing highway, bridge, 449  
or tunnel, and conversion of the highway, bridge, or tunnel to a 450  
toll project; conversion of an existing highway, bridge, or tunnel 451  
to a toll project; initial construction of a highway, bridge, or 452  
tunnel as a toll project; or conversion of a high occupancy 453  
vehicle lane on a highway, bridge, or tunnel to a toll project. 454  
"Toll project" also includes new interchanges constructed for 455  
economic development purposes connecting an interstate highway or 456  
a multi-lane, ~~fully controlled access~~ highway that was not 457  
connected previously with other interstates, state highways and 458  
local roads, and any new high occupancy lane or new highways 459  
connecting an intermodal facility established, constructed, 460  
reconstructed, maintained, repaired, administered, operated, or 461  
improved, under the jurisdiction of the department of 462  
~~transportation and~~. "Toll project" also includes, pursuant to 463  
sections 5531.11 to 5531.18 of the Revised Code, at a location or 464  
locations determined by the director of transportation, including 465  
all bridges, tunnels, overpasses, underpasses, interchanges, 466  
entrance plazas, approaches, and those portions of connecting 467  
public roads that serve interchanges and are determined by the 468  
director to be necessary for the safe merging of traffic between 469  
the toll project and those nontolled public roads, toll booths, 470  
service facilities, and administration, storage, and other 471  
buildings, property, and facilities that the department considers 472  
necessary for the operation or policing of the toll project, 473  
together with all property and rights that may be acquired by the 474  
department for the construction, maintenance, repair, 475



administration, improvement, or operation of the toll project, ~~and~~ 476  
~~includes any sections or extensions of a toll project designated~~ 477  
~~by the department as such for the particular purpose. Nothing in~~ 478  
~~this section shall be construed to permit tolls to be charged on~~ 479  
~~existing nontoll highways.~~ 480

(O) "Toll project operator" means the department or any 481  
agency, political subdivision, authority, or other entity that 482  
operates a toll project, including a private entity that operates 483  
a toll project pursuant to a public-private agreement authorized 484  
by sections 5501.70 to 5501.83 of the Revised Code. 485

(P) "Tolls User fee" means tolls a rate, special fees or 486  
permit fees toll, fee, or other charges by the department to the 487  
owners, lessors, lessees, operators of motor vehicles, or other 488  
users of charge imposed by a toll project for the operation or use 489  
of or the right to operate on operator for use of all or part of a 490  
transportation facility, including a toll project. "User fee" also 491  
includes any such rate, toll, fee, or other charge imposed by a 492  
toll project operator pursuant to a public-private agreement 493  
authorized by sections 5501.70 to 5501.83 of the Revised Code. 494

**Sec. 5531.12.** (A) In order to remove present and anticipated 495  
handicaps and potential hazards on the highways in this state, to 496  
facilitate vehicular traffic throughout the state, to promote the 497  
agricultural, commercial, recreational, tourism, and industrial 498  
development of the state, and to provide for the general welfare 499  
of its citizens, the director of transportation may approve toll 500  
projects. Any revenue derived from toll projects shall be used 501  
only for purposes of the toll project, including a toll project or 502  
any aspect of a toll project pursuant to a public-private 503  
agreement authorized by sections 5501.70 to 5501.83 of the Revised 504  
Code, and shall not be expended for any purpose other than as 505  
provided in Section 5a of Article XII, Ohio Constitution. The toll 506

projects authorized by sections 5531.11 to 5531.18 of the Revised Code are part of the state highway system.

(B) Any toll project shall be developed and submitted for selection in accordance with the policies and procedures of the ~~major new capacity~~ selection process of the transportation review advisory council, created under Chapter 5512. of the Revised Code. Each toll project may be separately designated, by name or number, and may be constructed, improved, or reconstructed as the department of transportation may from time to time determine pursuant to sections 5531.11 to 5531.18 of the Revised Code. A toll project shall be considered a state infrastructure project as defined in section 5531.10 of the Revised Code for all purposes of that section and section 5531.09 of the Revised Code and also is a transportation facility as defined in section 5501.01 of the Revised Code.

(C) Nothing in this chapter shall be construed to permit ~~tolls~~ user fees to be charged on existing nontoll public roads. This division does not apply to user fees charged for the use of a toll project that consists of the replacement, improvement, rehabilitation, operation, and maintenance of a bridge or system of bridges that carries an interstate freeway over the Ohio river to another state, and for the replacement, improvement, rehabilitation, operation, and maintenance of the roadways that provide ingress to and egress from such a bridge or system of bridges, generally following the route of that interstate freeway.

**Sec. 5531.13.** (A) The director of transportation may acquire or dispose of any public or private property or interests therein that the director determines to be necessary, convenient, or proper for the construction, improvement, repair, maintenance, administration, or operation of toll projects in the same manner as the director may acquire or dispose of such property for

transportation facilities or highway purposes, under sections 538  
5501.311 to 5501.34 and 5501.45 and Chapter 5519. of the Revised 539  
Code. 540

(B) The director may enter into any contracts the director 541  
determines to be necessary, convenient, or proper for the 542  
construction, improvement, repair, maintenance, administration, or 543  
operation of toll projects in the manner provided in Chapter 5525. 544  
of the Revised Code or pursuant to a public-private agreement 545  
under sections 5501.70 to 5501.83 of the Revised Code. 546

(C) The director may enter into any professional contracts 547  
the director determines to be necessary, convenient, or proper for 548  
the construction, improvement, repair, maintenance, 549  
administration, or operation of toll projects in the manner 550  
provided in Chapter 5526. of the Revised Code or pursuant to a 551  
public-private agreement under sections 5501.70 to 5501.83 of the 552  
Revised Code. 553

(D) ~~Tolls~~ User fees and accounts within the Ohio toll fund 554  
established in section 5531.14 of the Revised Code may be used for 555  
the acquisition of property under division (A) of this section or 556  
pursuant to contracts entered into under division (B) or (C) of 557  
this section to the same extent permitted by section 5531.14 of 558  
the Revised Code with respect to obligations. 559

**Sec. 5531.14.** (A) To the extent permitted by federal law, the 560  
director of transportation may fix, revise, charge, and collect 561  
~~tolls~~ user fees for each toll project, and contract with any 562  
person or governmental agency desiring the use of any part 563  
thereof, including the right-of-way adjoining the paved portion, 564  
for placing thereon telephone, electric light, or power lines, 565  
service facilities, or for any other purpose, and fix the terms, 566  
conditions, rents, and rates of charge for such use; provided, 567

that no ~~toll~~ user fee, charge, or rental may be made for placing 568  
in, on, along, over, or under the toll project, equipment or 569  
public utility facilities that are necessary to serve service 570  
facilities or to interconnect any public utility facilities. 571

A toll project operator shall display signs that identify the 572  
applicable user fees, including fees for motor vehicles that do 573  
not have an active, functioning electronic toll collection device 574  
registered for and in use in the vehicle. The toll project 575  
operator shall erect or otherwise display signs in advance of the 576  
toll project at locations that are of distances that are 577  
sufficient to notify motor vehicle operators of the opportunity to 578  
exit the street or highway on which they are traveling before the 579  
street or highway becomes, becomes part of, or otherwise leads to 580  
the toll project and for the use of which user fees apply. 581

(B) In accordance with Chapter 119. of the Revised Code, the 582  
director shall establish a plan, schedule, or system of ~~tolls~~ user 583  
fees or charges and shall declare the purpose, amount, and 584  
duration of the ~~tolls~~ user fees or charges. Any proposal to 585  
implement a ~~toll~~ user fee or other charge under this section may 586  
include a plan, schedule, or system of tolls or charges that is 587  
subject to adjustment by the director within and in accordance 588  
with that plan, schedule, or system. 589

~~(B) For any toll imposed under this section, the department 590  
of transportation may use a system for toll collection that is 591  
capable of charging an account holder the appropriate toll or 592  
charge by transmission of information from an electronic device on 593  
a motor vehicle to the toll lane, which information is used to 594  
charge the account holder the appropriate toll or charge.~~ 595

~~(C) One or more tolls, or a portion of any toll, may be 596  
pledged to the repayment of obligations in the bond proceedings 597  
for those obligations and shall be a pledged receipt for those 598~~

~~obligations to the extent pledged in those bond proceedings.~~ 599

~~(D) Tells The director, in accordance with Chapter 119. of 600  
the Revised Code, also may adopt such additional rules as the 601  
director determines necessary for the establishment, collection, 602  
and enforcement of user fees and administrative fees, including 603  
the purpose, amount, and duration of the fees. 604~~

~~(C) One or more user fees, or a portion of any user fees, may 605  
be pledged to the repayment of obligations in the bond proceedings 606  
for those obligations and shall be a pledged receipt for those 607  
obligations to the extent pledged in those bond proceedings. One 608  
or more user fees, or a portion of any user fees, also may be 609  
pledged to the repayment of obligations under any public-private 610  
agreement or related financing as provided in sections 5501.70 to 611  
5501.83 of the Revised Code. 612~~

~~(D) User fees shall be so fixed and adjusted by the director 613  
as to provide funds at least sufficient with other revenues of the 614  
Ohio transportation system, if any, to pay all of the following: 615~~

~~(1) Any ~~bond debt~~ service charges on obligations issued to 616  
pay costs of one or more toll projects as such charges become due 617  
and payable; 618~~

~~(2) Together with any other amounts available for such 619  
purpose, any obligations under any public-private agreement 620  
entered into in connection with a toll project as such amounts 621  
become due and payable; 622~~

~~(3) The cost of maintaining, improving, repairing, 623  
constructing, financing and operating toll projects within the 624  
interstate system or the state highway system and its different 625  
parts and sections, and to create and maintain any reserves for 626  
those purposes. 627~~

~~(E) Except as provided in division (F) of this section, money 628  
received from ~~tolls imposed under this section~~ user fees, other 629~~

than those received pursuant to a public-private agreement, which 630  
shall be deposited in accordance with such agreement, shall be 631  
deposited to the credit of the Ohio toll fund, which is hereby 632  
created in the state treasury. The treasurer of state may 633  
establish separate subaccounts within the Ohio toll fund as 634  
determined to be necessary or convenient to pay costs of 635  
constructing, improving, repairing, maintaining, administering, 636  
and operating toll projects within the state highway system. Any 637  
remaining money deposited into the Ohio toll fund shall be used at 638  
the discretion of the director to support construction, 639  
improvement, repair, maintenance, administration, and operation 640  
costs for approved toll projects and highway projects within one 641  
mile of a toll project. All investment earnings of the fund shall 642  
be credited to the fund. 643

(F) The issuing authority ~~shall~~, by the fifteenth day of July 644  
of each fiscal year, shall certify or cause to be certified to the 645  
department of transportation and the office of budget and 646  
management the total amount of money required during the current 647  
fiscal year to meet in full all ~~bond~~ debt service charges and 648  
otherwise comply with the requirements of any applicable bond 649  
proceedings and all obligations under any public-private agreement 650  
relating to a toll project as provided in sections 5501.70 to 651  
5501.83 of the Revised Code. The issuing authority shall make or 652  
cause to be made supplemental certifications to the department ~~of~~ 653  
~~transportation~~ and the office of budget and management for each 654  
bond service payment date and at such other times during each 655  
fiscal year as may be provided in the applicable bond ~~proceedings~~ 656  
proceeding or public-private agreement or required by that 657  
department or office. Bond service charges, costs of credit 658  
enhancement facilities, other financing costs, and any other 659  
amounts required under the applicable bond proceedings and all 660  
amounts required under any applicable public-private agreement 661  
shall be set forth separately in each certification. Money 662

received from ~~tolls~~ user fees and other pledged receipts shall be 663  
deposited to the credit of the bond service fund at such times and 664  
in such amounts as are necessary to satisfy all those payment 665  
requirements of the applicable bond proceedings. When all or to 666  
the credit of any fund established for such purpose under any 667  
public-private agreement. At such time that bond service charges 668  
on all outstanding bonds issued in connection with any toll 669  
project and the interest on the bonds have been paid, or a 670  
sufficient amount for the payment of all such bonds and the 671  
interest on the bonds to the maturity of the bonds has been set 672  
aside in trust for the benefit of the bondholders, as provided in 673  
the applicable bond proceedings, and at such time as all amounts 674  
due and to become due pursuant to a public-private agreement, 675  
which are payable from user fees, have been paid, the project 676  
shall be operated, improved, and maintained by the department of 677  
transportation as a part of the state highway system and shall be 678  
free of ~~tolls~~ user fees. 679

Sec. 5531.141. (A) The department of transportation may 680  
collect a user fee by utilizing a system of collection that is 681  
capable of charging an account holder the appropriate user fee by 682  
transmission of information from an electronic toll collection 683  
device on a motor vehicle. In addition, for any motor vehicle that 684  
does not use an electronic toll collection device, the department 685  
may utilize an electronic-monitoring system for user fee 686  
collection. 687

(B)(1) If a motor vehicle uses a toll project and the user 688  
fee is not paid through an electronic toll collection device or 689  
otherwise, the toll project operator first shall use the 690  
electronic-monitoring system for the toll project to determine if 691  
the registered owner of the motor vehicle has established an 692  
account for the payment of the user fee. If such an account has 693  
been established, the toll project operator shall charge the 694

account holder the appropriate user fee. If the toll project 695  
operator cannot locate an established account, or if the toll 696  
project operator locates an established account but the account 697  
cannot be charged the appropriate user fee, the toll project 698  
operator may send by regular first class mail an invoice for the 699  
unpaid user fee. The toll project operator shall include with the 700  
invoice the information described in section 5531.143 of the 701  
Revised Code. The toll project operator shall send the invoice to 702  
the registered owner of the motor vehicle as shown in the records 703  
of either of the following: 704

(a) The bureau of motor vehicles; 705

(b) The department, division, bureau, office, or other unit 706  
of government of any other state or jurisdiction that is 707  
functionally equivalent to the bureau of motor vehicles. 708

(2) With respect to any user fee and any associated 709  
administrative fee, the toll project operator, in the toll project 710  
operator's sole discretion, may determine not to pursue collection 711  
of that user fee or administrative fee or to terminate collection 712  
measures in relation to that user fee or administrative fee. 713

**Sec. 5531.142.** (A) A person or entity that receives an 714  
invoice under section 5531.141 of the Revised Code or a late 715  
notice under division (C) of this section shall do one of the 716  
following: 717

(1) Pay the user fee and any administrative fee set forth in 718  
the invoice or late notice directly to the toll project operator 719  
within thirty-five days after the date of mailing of the invoice 720  
or late notice; 721

(2) File with the toll project operator a notice to contest 722  
liability for the unpaid user fee within thirty-five days after 723  
the date of the mailing of the invoice or late notice by utilizing 724



the form provided with the invoice or late notice under section 725  
5531.143 of the Revised Code; 726

(3) If the registered owner is a motor vehicle leasing dealer 727  
or a motor vehicle renting dealer, notify the toll project 728  
operator within thirty-five days after the date of mailing of the 729  
invoice or late notice of the name and address of the person who 730  
was the lessee or renter of the motor vehicle at the time the user 731  
fee was incurred. A motor vehicle leasing dealer or a motor 732  
vehicle renting dealer that receives an invoice or late notice 733  
shall not pay a user fee or any administrative fee and 734  
subsequently attempt to collect a fee or assess the lessee or 735  
renter a charge in excess of the amount actually paid on behalf of 736  
the lessee or renter. 737

(B) Upon receipt of the name and address of the lessee or 738  
renter of a motor vehicle provided by a motor vehicle leasing 739  
dealer or motor vehicle renting dealer under division (A)(3) of 740  
this section, the toll project operator shall send an invoice to 741  
the lessee or renter of the motor vehicle as described in section 742  
5531.141 of the Revised Code. The toll project operator shall send 743  
all subsequent late notices for the unpaid user fees to the lessee 744  
or renter, and the motor vehicle renting or leasing dealer has no 745  
further liability for unpaid user fees or administrative fees 746  
under this chapter. 747

(C) If a registered owner fails to pay or contest an invoice 748  
within thirty-five days after the date of mailing of the invoice, 749  
the toll project operator may send to the registered owner by 750  
regular first class mail a late notice containing the information 751  
described in section 5531.143 of the Revised Code. The toll 752  
project operator may charge an administrative fee for each late 753  
notice, the purpose of which is to enable the toll project 754  
operator to recover the expenses of collecting the unpaid user 755  
fee. The director of transportation shall establish the amount of 756

the administrative fee by rule. 757

Sec. 5531.143. A toll project operator shall include with 758  
each invoice and late notice all of the following: 759

(A) The registered owner's name and current known address; 760

(B) Descriptions and amounts of all user fees and 761  
administrative fees assessed; 762

(C) A request for payment within thirty-five days after the 763  
date of mailing of such invoice or late notice; 764

(D) A warning of the potential consequences for failing to 765  
pay the total amount due as indicated in such invoice or late 766  
notice, including additional fees and penalties, potential court 767  
summons, and inability to renew motor vehicle registrations; 768

(E) Information for disputing the invoice or late notice and 769  
a form that a person may use to file a notice to contest liability 770  
for a user fee or administrative fee; 771

(F) Contact information for the customer service center for 772  
the applicable toll project; and 773

(G) Information about obtaining an electronic toll collection 774  
device and establishing an electronic toll collection account. 775

Sec. 5531.144. (A) The registered owner of a motor vehicle 776  
that utilizes a toll project is liable for payment of the 777  
applicable user fee. 778

(B)(1) If the registered owner, in response to an invoice 779  
mailed to the registered owner under section 5531.141 of the 780  
Revised Code or a late notice mailed under section 5531.142 of the 781  
Revised Code, submits a notice to contest liability for the user 782  
fee or any administrative fee, the toll project operator shall 783  
schedule a hearing at which the registered owner may contest 784  
liability for the user fee or administrative fee. The toll project 785

operator shall send written notice by regular first class mail to 786  
the registered owner listing the time and date of the hearing. A 787  
hearing officer of the toll project operator shall preside over 788  
the hearing and shall hold the hearing not later than thirty-five 789  
days after the date of mailing of the hearing notice. The hearing 790  
officer shall conduct the hearing at a location within the county 791  
in which the toll project is located. The registered owner may 792  
present evidence at the hearing as to the reasons why the 793  
registered owner is not liable for payment of the user fee or 794  
administrative fee. 795

At the hearing, the hearing officer shall determine if the 796  
registered owner is liable for the payment of any user fee or 797  
administrative fee. 798

(2) Upon a finding by the hearing officer that the registered 799  
owner is not liable for payment of the user fee or administrative 800  
fee, the hearing officer shall enter that finding into the records 801  
of the toll project operator and cancel the invoice. 802

(3) If the hearing officer finds that the registered owner is 803  
liable for payment of the user fee or any administrative fee, the 804  
hearing officer shall enter that finding into the records of the 805  
toll project operator. If payment in full is not made upon 806  
completion of the hearing, the hearing officer shall notify the 807  
registrar of motor vehicles of the hearing officer's decision that 808  
the registered owner is liable for payment of the user fee or any 809  
administrative fee. The hearing officer also shall include with 810  
the notification to the registrar a motor vehicle certificate of 811  
registration issuance prevention order. The hearing officer shall 812  
give the registered owner a copy of the order. The order remains 813  
in effect until the toll project operator notifies the registrar 814  
that all unpaid user fees and administrative fees have been paid 815  
in full. 816

If the hearing officer finds that the registered owner is 817

liable for payment of the user fee or any administrative fee and 818  
the registered owner resides in another state, the hearing officer 819  
shall send notice of the hearing officer's decision to the 820  
department, division, bureau, office, or other unit of government 821  
that is functionally equivalent to the bureau of motor vehicles. 822  
The hearing officer shall include with the notice the registration 823  
prevention order, which shall have the same effect in another 824  
state or jurisdiction as in this state. 825

(4) If the registered owner does not pay all unpaid user fees 826  
and administrative fees within thirty-five days after the date of 827  
the hearing officer's decision that the registered owner is liable 828  
for payment of such fees, and the registered owner does not file 829  
an appeal described in division (C) of this section within that 830  
same thirty-five-day time period, the toll project operator may 831  
file a civil suit against the registered owner in the municipal 832  
court or county court having jurisdiction over the location of the 833  
toll project as provided in section 5531.146 of the Revised Code. 834

(C)(1) The registered owner may appeal an adverse finding by 835  
the hearing officer to the municipal court or county court having 836  
jurisdiction over the location of the toll project within 837  
thirty-five days after the date of the hearing officer's decision 838  
that the registered owner is liable for payment of such fees. If 839  
the registered owner fails to file an appeal with the municipal 840  
court or county court within that time period, the registered 841  
owner is considered to have waived the registered owner's right to 842  
appeal the decision of the hearing officer. After that time period 843  
has expired, the toll project operator may file a civil suit 844  
against the registered owner in the municipal court or county 845  
court having jurisdiction over the location of the toll project as 846  
provided in section 5531.146 of the Revised Code. 847

Upon the filing of a timely appeal by the registered owner, 848  
the clerk of the municipal court or county court shall notify the 849

registrar of the filing of the appeal by the registered owner. The 850  
motor vehicle certificate of registration issuance prevention 851  
order is automatically stayed pending the results of the appeal in 852  
the municipal court or county court. 853

(2) At the appeal hearing, the municipal court or county 854  
court shall determine whether the registered owner is liable for 855  
the payment of any user fee or administrative fee. If the court 856  
finds that the registered owner is not liable for payment of the 857  
user fee or administrative fee, the court shall issue a ruling to 858  
that effect and cancel the invoice. The toll project operator 859  
immediately shall inform the registrar of the ruling and shall 860  
direct the registrar to cancel the motor vehicle certificate of 861  
registration issuance prevention order issued under division 862  
(B)(3) of this section. 863

If the court finds that the registered owner is liable for 864  
payment of the user fee or any administrative fee, the court shall 865  
issue a ruling to that effect. If the court issues such a ruling 866  
and payment in full is not made to the toll project operator upon 867  
completion of the appeal hearing, the toll project operator shall 868  
inform the registrar of motor vehicles of the ruling and the 869  
failure by the registered owner to make payment in full. In that 870  
circumstance, the stay of the motor vehicle certificate of 871  
registration issuance prevention order described in division 872  
(C)(1) of this section terminates and the order becomes effective. 873  
In addition, if the registered owner fails to pay in full the user 874  
fee and any administrative fee within thirty-five days after the 875  
date the court issues the ruling, the toll project operator may 876  
file a civil suit against the registered owner in the municipal 877  
court or county court having jurisdiction over the location of the 878  
toll project as provided in section 5531.146 of the Revised Code. 879

If, upon completion of the appeal hearing, the registered 880  
owner makes payment in full to the toll project operator of all 881

user fees and administrative fees that the court ruled the 882  
registered owner was liable for payment, the toll project operator 883  
shall inform the registrar of motor vehicles of the ruling and the 884  
payment in full by the registered owner and direct the registrar 885  
to cancel the motor vehicle certificate of registration issuance 886  
prevention order. 887

(D) If the registered owner fails to pay an invoice and any 888  
administrative fee and fails to submit a notice to contest 889  
liability for any of those fees within thirty-five days after the 890  
date of mailing of the invoice, the toll project operator may send 891  
a late notice to the registered owner as provided in division (C) 892  
of section 5531.142 of the Revised Code. If, in response to the 893  
late notice, the registered owner submits a notice to contest 894  
liability for the user fee and any administrative fee within 895  
thirty-five days after the date of mailing of the late notice, the 896  
toll project operator shall schedule and hold a hearing as 897  
described in division (B)(1) of this section. Divisions (B)(2), 898  
(3), and (4) and (C)(1) and (2) of this section apply to such a 899  
hearing. 900

**Sec. 5531.145.** (A) If the toll project operator sends a late 901  
notice to the registered owner and the registered owner, within 902  
thirty-five days after the date of mailing of the late notice, 903  
fails to pay the user fee and any administrative fee contained in 904  
the late notice and fails to submit a notice to contest liability 905  
for any of those fees, the toll project operator may do either of 906  
the following: 907

(1) Issue a motor vehicle certificate of registration 908  
issuance prevention order to the registrar of motor vehicles and 909  
send a copy of the order to the registered owner. If the 910  
registered owner resides in another state or jurisdiction, the 911  
toll project operator shall send the order to the department, 912

division, bureau, office, or other unit of government that is 913  
functionally equivalent to the bureau of motor vehicles. The order 914  
shall have the same effect in another state or jurisdiction as in 915  
this state. 916

(2) File a civil suit against the registered owner in the 917  
municipal court or county court having jurisdiction over the 918  
location of the toll project as provided in section 5531.146 of 919  
the Revised Code. 920

(B) If the toll project operator sends a motor vehicle 921  
certificate of registration issuance prevention order to the 922  
registrar under division (A)(1) of this section, the registered 923  
owner may file a request for a hearing in the municipal court or 924  
county having jurisdiction over the location of the toll project 925  
within thirty-five days after the date the toll project operator 926  
sends the order to the registrar. The order shall remain in effect 927  
pending the results of the hearing in the municipal court or 928  
county court. If the registered owner fails to file an appeal with 929  
the municipal court or county court within that thirty-five-day 930  
period, the registered owner is considered to have waived the 931  
registered owner's right to appeal the issuance of the motor 932  
vehicle certificate of registration issuance prevention order. The 933  
toll project operator may file a civil suit against the registered 934  
owner in the municipal court or county court having jurisdiction 935  
over the location of the toll project as provided in section 936  
5531.146 of the Revised Code. 937

(C)(1) If an appeal hearing is requested under division (B) 938  
of this section, the municipal court or county court shall 939  
determine whether the registered owner is liable for the payment 940  
of any user fee or administrative fee and whether the issuance by 941  
the toll project operator of the motor vehicle certificate of 942  
registration issuance prevention order was valid. If the court 943  
finds that the registered owner is not liable for payment of the 944

user fee or administrative fee, the court shall issue a ruling to 945  
that effect and dismiss the late notice. The toll project operator 946  
immediately shall inform the registrar of the ruling and shall 947  
direct the registrar to cancel the motor vehicle certificate of 948  
registration issuance prevention order issued under division 949  
(A)(1) of this section. 950

(2) If the court finds that the registered owner is liable 951  
for payment of the user fee or any administrative fee and that the 952  
issuance by the toll project operator of the motor vehicle 953  
certificate of registration issuance prevention order was valid, 954  
the court shall issue a ruling to that effect. If the court issues 955  
such a ruling and payment in full is not made to the toll project 956  
operator upon completion of the appeal hearing, the toll project 957  
operator shall inform the registrar of motor vehicles of the 958  
ruling and the failure by the registered owner to make payment in 959  
full, and the motor vehicle certificate of registration issuance 960  
prevention order issued under division (A)(1) of this section 961  
remains in effect. 962

(3) If the court finds that the registered owner is liable 963  
for payment of the user fee or any administrative fee but the 964  
issuance by the toll project operator of the motor vehicle 965  
certificate of registration issuance prevention order was not 966  
valid, the court shall issue a ruling to that effect. If the court 967  
issues such a ruling, the toll project operator shall inform the 968  
registrar of the ruling and direct the registrar to cancel the 969  
motor vehicle certificate of registration issuance prevention 970  
order. The registered owner remains liable for payment of the user 971  
fee or any administrative fee. The toll project operator may 972  
reissue the motor vehicle certificate of registration issuance 973  
prevention order. If the toll project operator reissues the order, 974  
the registered owner may appeal the order as provided in division 975  
(B) of this section. 976



(4) If, upon completion of the appeal hearing, the registered owner pays in full to the toll project operator all user fees and administrative fees for which the court ruled the registered owner was liable, the toll project operator shall inform the registrar of the ruling and the payment in full by the registered owner. The toll project operator also shall direct the registrar to cancel the motor vehicle certificate of registration issuance prevention order. 977  
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(5) If the court rules under division (C)(2) or (3) of this section that the registered owner is liable for payment of the user fee or any administrative fee, and the registered owner does not pay all such fees within thirty-five days after the court issues the ruling, the toll project operator may file a civil suit against the registered owner in the municipal court or county court having jurisdiction over the location of the toll project as provided in section 5531.146 of the Revised Code. 985  
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(D) At any time after a toll project operator issues an order under division (A)(1) of this section, the registered owner may pay all user fees and administrative fees owed to the toll project operator. If such payment is made, the toll project operator shall inform the registrar of the payment and shall direct the registrar to cancel the motor vehicle certificate of registration prevention order. 993  
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**Sec. 5531.146.** (A)(1) As provided in sections 5531.144 and 5531.145 of the Revised Code, a toll project operator may file a civil suit against a registered owner in the municipal court or county court having jurisdiction over the location of the toll project. The toll project operator also shall file all related documentation and information described in section 5531.143 of the Revised Code with the clerk of the municipal court or county court. 1000  
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Except as otherwise provided in division (A)(2) of this section, the toll project operator shall not file such a suit earlier than thirty-five days after the date of mailing of a late notice to the registered owner. 1008  
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(2) In a circumstance in which a registered owner is liable for multiple user fees and any associated administrative fees involving one or more motor vehicles, the toll project operator may file a civil suit addressing all such user fees and administrative fees; provided, no such suit shall include fees incurred more than one hundred twenty-five days prior to the date of filing of such suit. 1012  
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(3) The clerk of the municipal court or county court shall execute a summons regarding a suit filed under division (A)(1) of this section by sending a copy of the summons in accordance with the rules of civil procedure to the address of the registered owner of the vehicle as shown in the records of the bureau of motor vehicles, as identified and provided by a motor vehicle leasing dealer or motor vehicle renting dealer, or as shown in the records of the department, division, bureau, office, or other unit of government of any other state or jurisdiction that is functionally equivalent to the bureau of motor vehicles. The issuance of such a summons constitutes sufficient notice to the registered owner. 1019  
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The summons shall compel the appearance of the registered owner to appear in the municipal court or county court, and shall include notice of the time and place of the trial as well as the potential civil penalty and costs for such violation. The summons also shall include a statement that the registered owner's motor vehicle utilized a toll project and therefore the registered owner incurred liability for payment of the applicable user fee as provided in division (A) of section 5531.144 of the Revised Code and also shall list the Revised Code citation for that section. 1031  
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1039

The summons constitutes sufficient notice to the registered owner 1040  
that the vehicle was used on a toll project and, as a result, the 1041  
registered owner is liable for payment of the user fee. 1042

(B) Proof that a motor vehicle utilized a toll project and 1043  
therefore the registered owner of the motor vehicle is liable for 1044  
payment of the applicable user fee shall be evidenced by either or 1045  
both of the following: 1046

(1) Information and documentation obtained from an 1047  
electronic-monitoring system or electronic toll collection system; 1048

(2) A certificate confirming the identification of the 1049  
vehicle issued by a toll project operator that is based on an 1050  
inspection of photographs, microphotographs, videotapes, other 1051  
recorded images or identifying data produced by an 1052  
electronic-monitoring system, or through electronic data collected 1053  
by an electronic toll collection system. 1054

The certificate and the documentation attached thereto are 1055  
prima facie evidence of the facts contained therein. The court 1056  
shall ensure that the certificate and any photographs, 1057  
microphotographs, videotapes, or other recorded images or 1058  
electronic data evidencing liability for payment of the applicable 1059  
user fee are available for inspection in any proceeding to 1060  
adjudicate the liability for payment of the user fee. 1061

(C)(1) A registered owner is not liable for a user fee and it 1062  
is a complete defense to a cause of action asserting such 1063  
liability if within thirty-five days after the mailing of the 1064  
invoice, late notice, or a summons, the registered owner of the 1065  
motor vehicle produces for the toll project operator or the court 1066  
a certified copy of a report of a law enforcement agency showing 1067  
both of the following: 1068

(a) The motor vehicle had been reported stolen prior to the 1069  
time that the motor vehicle utilized the toll project. 1070

(b) The motor vehicle had remained stolen at the time of the 1071  
alleged violation. 1072

(2) The court shall dismiss the case against a registered 1073  
owner when divisions (C)(1)(a) and (b) apply. 1074

(D) The toll project operator may offer to the registered 1075  
owner the option to pay the unpaid user fee and any administrative 1076  
fee, as specified in the summons, plus a reduced civil penalty, 1077  
provided that the registered owner actually pays to the toll 1078  
project operator the entire amount so calculated not less than 1079  
fourteen days prior to the scheduled trial date. The toll project 1080  
operator shall establish a schedule for reduced civil penalties 1081  
that are offered to registered owners pursuant to this division, 1082  
and the toll project operator shall adhere to the schedule when 1083  
making such offers. The toll project operator may revise the 1084  
schedule from time to time as the toll project operator determines 1085  
necessary. 1086

If the registered owner accepts the offer and the toll 1087  
project operator receives the entire amount not less than fourteen 1088  
days prior to the scheduled trial date, the toll project operator 1089  
shall move the court, not less than five business days prior to 1090  
the trial date, to dismiss the summons issued to the registered 1091  
owner. Upon such a motion, the court shall dismiss the summons and 1092  
dismiss the case. 1093

(E)(1) Upon a finding by the municipal court or county court 1094  
that the registered owner is liable for payment of the user fee as 1095  
provided in division (A) of section 5531.144 of the Revised Code, 1096  
the court shall order the registered owner to pay all applicable 1097  
court costs, user fees due, and administrative fees. The court 1098  
also shall impose a civil penalty upon the registered owner, as 1099  
follows: 1100

(a) For a first instance, as shown in the records of the toll 1101

project operator, in which the registered owner was liable for 1102  
payment of a user fee and the registered owner did not pay the 1103  
user fee and did not submit a timely notice to contest the user 1104  
fee and the toll project operator sent both an invoice and a late 1105  
notice to the registered owner, seventy-five dollars; 1106

(b) For a second instance as described in division (E)(1)(a) 1107  
of this section within one year of a first such instance, one 1108  
hundred fifty dollars; 1109

(c) For a third instance as described in division (E)(1)(a) 1110  
of this section within two years of a second such instance, two 1111  
hundred fifty dollars; 1112

(d) For a fourth or subsequent instance as described in 1113  
division (E)(1)(a) of this section within three years of a third 1114  
such instance, five hundred dollars. 1115

(2) The clerk of the municipal court or county court shall 1116  
pay all user fees, administrative fees, and penalties the court 1117  
assesses and collects under this section to the department of 1118  
transportation for deposit into the state treasury to the credit 1119  
of the highway operating fund or for payment by the department in 1120  
accordance with a public-private agreement pursuant to sections 1121  
5501.70 to 5501.83 of the Revised Code. 1122

(F)(1) Upon a finding by a court that the registered owner is 1123  
liable for payment of a user fee as provided in division (A) of 1124  
section 5531.144 of the Revised Code, the court shall issue a 1125  
motor vehicle certificate of registration issuance prevention 1126  
order. The order shall remain in effect until the court has 1127  
notified the registrar that all unpaid user fees, administrative 1128  
fees, and civil penalties have been paid in full and the court has 1129  
issued a new order rescinding its previous order. The registrar 1130  
and all deputy registrars shall comply with the order. 1131

(2) If the registered owner resides in another state or 1132

jurisdiction, the court shall issue a motor vehicle certificate of 1133  
registration issuance prevention order and send a copy of the 1134  
order to the department, division, bureau, office, or other unit 1135  
of government of another state or jurisdiction that is 1136  
functionally equivalent to the bureau of motor vehicles for 1137  
enforcement in that other state or jurisdiction. The order shall 1138  
have the same effect in another state or jurisdiction as in this 1139  
state. 1140

(G)(1) A civil penalty imposed pursuant to this section shall 1141  
not be made part of the driving record of the person upon whom 1142  
such civil penalty is imposed, nor shall it be considered in any 1143  
manner for insurance purposes in the provision of motor vehicle 1144  
insurance coverage. 1145

(2) No person shall be subject to both this section and to 1146  
criminal prosecution under any provision of the Revised Code or 1147  
any rule adopted thereunder for nonpayment of user fees or related 1148  
administrative fees. 1149

**Sec. 5531.147.** A toll project operator shall not initiate 1150  
collection procedures that are regulated by federal law against a 1151  
registered owner in any of the following circumstances: 1152

(A) During the thirty-five-day period after the date of 1153  
mailing of an invoice or a late notice to the registered owner; 1154

(B) The registered owner has timely submitted a notice to 1155  
contest liability for a user fee or any administrative fee to the 1156  
toll project operator. The toll project operator may initiate 1157  
collection procedures that are regulated by federal law against 1158  
such a registered owner if, at the hearing conducted by the 1159  
hearing officer described in section 5533.144 of the Revised Code, 1160  
the hearing officer finds that the registered owner is liable for 1161  
payment of the user fee or administrative fee at issue and the 1162  
registered owner does not pay the fee at issue in full within 1163

thirty-five days after the hearing officer makes the finding. 1164

(C) The registered owner has filed a request for an appeal 1165  
hearing with the municipal court or county court having 1166  
jurisdiction over the location of the toll project. The toll 1167  
project operator may initiate collection procedures that are 1168  
regulated by federal law against such a registered owner if, at 1169  
the appeal hearing conducted by the municipal court or county 1170  
court described in section 5533.144 of the Revised Code, the court 1171  
finds that the registered owner is liable for payment of the user 1172  
fee or administrative fee at issue and the registered owner does 1173  
not pay the fee at issue in full within thirty-five days after the 1174  
court issues a ruling to that effect. 1175

(D) The toll project operator has filed a civil suit against 1176  
the registered owner in the municipal court or county court having 1177  
jurisdiction over the location of the toll project. 1178

**Sec. 5531.148.** (A) A toll project operator may enter into an 1179  
agreement with the bureau of motor vehicles and the department, 1180  
division, bureau, office, or other unit of government of any other 1181  
state or jurisdiction that is functionally equivalent to the 1182  
bureau of motor vehicles to obtain motor vehicle owner and 1183  
registration information that is necessary to conduct electronic 1184  
toll collection and electronic monitoring. 1185

(B)(1) A toll project operator shall ensure that information 1186  
collected by an electronic toll collection device, an 1187  
electronic-monitoring system in conjunction with an electronic 1188  
toll collection system, or under division (A) of this section is 1189  
limited solely to that information that is necessary for the 1190  
collection of unpaid user fees and administrative fees; necessary 1191  
to establish liability of the registered owner of a motor vehicle 1192  
for payment of a user fee as provided in division (A) of section 1193  
5531.144 of the Revised Code; or necessary in any proceeding to 1194

establish or confirm such liability. 1195

(2) A toll project operator shall ensure that all images or 1196  
other data collected by an electronic toll collection device, an 1197  
electronic-monitoring system, or under division (A) of this 1198  
section are: 1199

(a) Maintained in a protected database with security that is 1200  
at least comparable to the security used for databases operated by 1201  
the department of transportation; 1202

(b) Used solely for the collection of unpaid user fees and 1203  
administrative fees. 1204

(3) All of the following apply to the images and other data 1205  
described in division (B)(2) of this section: 1206

(a) The images and other data are not public records under 1207  
section 149.43 of the Revised Code. 1208

(b) A toll project operator or any other person shall not 1209  
sell or use the images and data for sales, solicitation, or 1210  
marketing purposes. Division (B)(3)(b) of this section does not 1211  
prohibit the department of transportation or the toll project 1212  
operator from using the images and data to facilitate collection 1213  
or payment of user fees and administrative fees. 1214

(c) A toll project operator or any other person shall not 1215  
disclose the images and data to any other entity except to a 1216  
registered owner who contests liability for and challenges the 1217  
imposition of a user fee or administrative fee; or except as may 1218  
be necessary for the collection of unpaid user fees or 1219  
administrative fees. 1220

(d) The images and data shall not be used in any court in a 1221  
pending action or proceeding except upon an order from a court of 1222  
competent jurisdiction or unless the action or proceeding relates 1223  
to the liability of the registered owner of a motor vehicle for 1224



payment of a user fee as provided in division (A) of section 1225  
5531.144 of the Revised Code. 1226

(4)(a) Except as otherwise provided in this section, a toll 1227  
project operator shall not retain any images or other data 1228  
collected by an electronic toll collection device, an 1229  
electronic-monitoring system, or under division (A) of this 1230  
section and shall purge, write over, or otherwise eliminate, from 1231  
existence the images or other data not later than one hundred 1232  
eighty days after the collection of any unpaid user fees or 1233  
administrative fees. Upon request from the director of 1234  
transportation, any entity operating an electronic toll collection 1235  
system or electronic-monitoring system in conjunction with an 1236  
electronic toll collection system shall certify compliance with 1237  
this section and, upon request, shall make all records pertaining 1238  
to such system available for inspection and audit by the director 1239  
or the director's designee. 1240

(b) No entity operating an electronic toll collection system 1241  
or electronic-monitoring system in conjunction with an electronic 1242  
toll collection system shall fail to certify compliance with this 1243  
section or fail, upon request, to make all records pertaining to 1244  
such system available for inspection and audit by the director or 1245  
the director's designee. 1246

(5) Whoever violates division (B)(4)(b) of this section is 1247  
guilty of a minor misdemeanor on a first offense and a misdemeanor 1248  
of the fourth degree on each subsequent offense. 1249

**Sec. 5531.149.** The director of transportation may enter into 1250  
an agreement with the department, division, bureau, office, or 1251  
other unit of government of any other state or jurisdiction that 1252  
is functionally equivalent to the department of transportation or 1253  
the bureau of motor vehicles for the purpose of enforcing sections 1254  
5531.11 to 5531.18 of the Revised Code with respect to the 1255

registered owner of a motor vehicle that is titled or registered 1256  
in such other state or jurisdiction and utilizes a toll project. 1257  
The agreement may provide for the denial in such other state or 1258  
jurisdiction of the issuance of a new or renewal motor vehicle 1259  
certificate of registration in the name of that person and the 1260  
denial of any motor vehicle certificate of registration for the 1261  
motor vehicle that utilized a toll project for which the required 1262  
user fee or associated administrative fee was not paid by the 1263  
registered owner. 1264

**Sec. 5531.15.** (A) The director of transportation, in 1265  
accordance with Chapter 119. of the Revised Code, may adopt such 1266  
rules as the director considers advisable for the control and 1267  
regulation of traffic on any toll project, for the protection and 1268  
preservation of property under the jurisdiction and control of the 1269  
department of transportation, for the maintenance and preservation 1270  
of good order within the property under its control, and for the 1271  
purpose of establishing owner or operator liability for failure to 1272  
comply with toll collection rules. 1273

(B) The rules shall provide that ~~public police officers~~ all 1274  
of the following persons shall be afforded ready access, while in 1275  
the performance of their official duties, to all property under 1276  
the jurisdiction of the department of transportation and without 1277  
the payment of ~~tolls~~ any user fee: 1278

(1) Public police officers; 1279

(2) Operators of municipal, township, county, and state 1280  
maintenance vehicles; 1281

(3) Operators of United States military vehicles traveling in 1282  
a convoy; 1283

(4) Operators of official emergency response vehicles. 1284

(C) No person shall violate any such rules of the department 1285

of transportation. 1286

(D)(1) All fines collected for the violation of applicable 1287  
laws of the state and the rules of the department of 1288  
transportation or money arising from bonds forfeited for such 1289  
violation shall be disposed of in accordance with section 5503.04 1290  
of the Revised Code. 1291

(2) All fees or charges assessed by the department of 1292  
transportation in accordance with this section against an owner or 1293  
operator of a vehicle as a civil violation for failure to comply 1294  
with toll collection rules shall be revenues of the department. 1295

**Sec. 5531.16.** (A) Each toll project shall be maintained and 1296  
kept in good condition and repair by the department of 1297  
transportation or in accordance with the terms of a public-private 1298  
agreement pursuant to sections 5501.70 to 5501.83 of the Revised 1299  
Code. Toll projects shall be operated by toll collectors and other 1300  
employees and agents that the department employs or contracts for. 1301  
Toll projects shall be policed by the state highway patrol in 1302  
accordance with section 5503.02 of the Revised Code; provided, 1303  
that the state highway patrol also shall enforce all rules of the 1304  
department adopted under division (A) of section 5531.15 of the 1305  
Revised Code that relate to the operation and use of vehicles on a 1306  
toll project and that are punishable under division (A) of section 1307  
5531.99 of the Revised Code. 1308

(B) An action for damages against the state for any public or 1309  
private property damaged or destroyed in carrying out the powers 1310  
granted by sections 5531.11 to 5531.18 of the Revised Code shall 1311  
be filed in the court of claims pursuant to Chapter 2743. of the 1312  
Revised Code. 1313

(C) All governmental agencies may lease, lend, grant, or 1314  
convey to the department of transportation at its request, upon 1315  
terms that the proper authorities of the governmental agencies 1316

consider reasonable and fair and without the necessity for an 1317  
advertisement, order of court, or other action or formality, other 1318  
than the regular and formal action of the authorities concerned, 1319  
any property that is necessary or convenient to the effectuation 1320  
of the purposes of sections 5531.11 to 5531.18 of the Revised 1321  
Code, including public roads and other property already devoted to 1322  
public use. 1323

(D) Each bridge constituting part of a toll project shall be 1324  
considered a bridge on the state highway system for purposes of 1325  
sections 5501.47 and 5501.49 of the Revised Code. 1326

(E) In accordance with Chapter 5501. of the Revised Code, the 1327  
department of transportation shall make an annual report of its 1328  
toll project activities for the preceding calendar year to the 1329  
governor and the general assembly. 1330

**Sec. 5739.02.** For the purpose of providing revenue with which 1331  
to meet the needs of the state, for the use of the general revenue 1332  
fund of the state, for the purpose of securing a thorough and 1333  
efficient system of common schools throughout the state, for the 1334  
purpose of affording revenues, in addition to those from general 1335  
property taxes, permitted under constitutional limitations, and 1336  
from other sources, for the support of local governmental 1337  
functions, and for the purpose of reimbursing the state for the 1338  
expense of administering this chapter, an excise tax is hereby 1339  
levied on each retail sale made in this state. 1340

(A)(1) The tax shall be collected as provided in section 1341  
5739.025 of the Revised Code. The rate of the tax shall be five 1342  
and three-fourths per cent. The tax applies and is collectible 1343  
when the sale is made, regardless of the time when the price is 1344  
paid or delivered. 1345

(2) In the case of the lease or rental, with a fixed term of 1346  
more than thirty days or an indefinite term with a minimum period 1347

of more than thirty days, of any motor vehicles designed by the 1348  
manufacturer to carry a load of not more than one ton, watercraft, 1349  
outboard motor, or aircraft, or of any tangible personal property, 1350  
other than motor vehicles designed by the manufacturer to carry a 1351  
load of more than one ton, to be used by the lessee or renter 1352  
primarily for business purposes, the tax shall be collected by the 1353  
vendor at the time the lease or rental is consummated and shall be 1354  
calculated by the vendor on the basis of the total amount to be 1355  
paid by the lessee or renter under the lease agreement. If the 1356  
total amount of the consideration for the lease or rental includes 1357  
amounts that are not calculated at the time the lease or rental is 1358  
executed, the tax shall be calculated and collected by the vendor 1359  
at the time such amounts are billed to the lessee or renter. In 1360  
the case of an open-end lease or rental, the tax shall be 1361  
calculated by the vendor on the basis of the total amount to be 1362  
paid during the initial fixed term of the lease or rental, and for 1363  
each subsequent renewal period as it comes due. As used in this 1364  
division, "motor vehicle" has the same meaning as in section 1365  
4501.01 of the Revised Code, and "watercraft" includes an outdrive 1366  
unit attached to the watercraft. 1367

A lease with a renewal clause and a termination penalty or 1368  
similar provision that applies if the renewal clause is not 1369  
exercised is presumed to be a sham transaction. In such a case, 1370  
the tax shall be calculated and paid on the basis of the entire 1371  
length of the lease period, including any renewal periods, until 1372  
the termination penalty or similar provision no longer applies. 1373  
The taxpayer shall bear the burden, by a preponderance of the 1374  
evidence, that the transaction or series of transactions is not a 1375  
sham transaction. 1376

(3) Except as provided in division (A)(2) of this section, in 1377  
the case of a sale, the price of which consists in whole or in 1378  
part of the lease or rental of tangible personal property, the tax 1379

shall be measured by the installments of that lease or rental. 1380

(4) In the case of a sale of a physical fitness facility 1381  
service or recreation and sports club service, the price of which 1382  
consists in whole or in part of a membership for the receipt of 1383  
the benefit of the service, the tax applicable to the sale shall 1384  
be measured by the installments thereof. 1385

(B) The tax does not apply to the following: 1386

(1) Sales to the state or any of its political subdivisions, 1387  
or to any other state or its political subdivisions if the laws of 1388  
that state exempt from taxation sales made to this state and its 1389  
political subdivisions; 1390

(2) Sales of food for human consumption off the premises 1391  
where sold; 1392

(3) Sales of food sold to students only in a cafeteria, 1393  
dormitory, fraternity, or sorority maintained in a private, 1394  
public, or parochial school, college, or university; 1395

(4) Sales of newspapers and sales or transfers of magazines 1396  
distributed as controlled circulation publications; 1397

(5) The furnishing, preparing, or serving of meals without 1398  
charge by an employer to an employee provided the employer records 1399  
the meals as part compensation for services performed or work 1400  
done; 1401

(6) Sales of motor fuel upon receipt, use, distribution, or 1402  
sale of which in this state a tax is imposed by the law of this 1403  
state, but this exemption shall not apply to the sale of motor 1404  
fuel on which a refund of the tax is allowable under division (A) 1405  
of section 5735.14 of the Revised Code; and the tax commissioner 1406  
may deduct the amount of tax levied by this section applicable to 1407  
the price of motor fuel when granting a refund of motor fuel tax 1408  
pursuant to division (A) of section 5735.14 of the Revised Code 1409

and shall cause the amount deducted to be paid into the general 1410  
revenue fund of this state; 1411

(7) Sales of natural gas by a natural gas company, of water 1412  
by a water-works company, or of steam by a heating company, if in 1413  
each case the thing sold is delivered to consumers through pipes 1414  
or conduits, and all sales of communications services by a 1415  
telegraph company, all terms as defined in section 5727.01 of the 1416  
Revised Code, and sales of electricity delivered through wires; 1417

(8) Casual sales by a person, or auctioneer employed directly 1418  
by the person to conduct such sales, except as to such sales of 1419  
motor vehicles, watercraft or outboard motors required to be 1420  
titled under section 1548.06 of the Revised Code, watercraft 1421  
documented with the United States coast guard, snowmobiles, and 1422  
all-purpose vehicles as defined in section 4519.01 of the Revised 1423  
Code; 1424

(9)(a) Sales of services or tangible personal property, other 1425  
than motor vehicles, mobile homes, and manufactured homes, by 1426  
churches, organizations exempt from taxation under section 1427  
501(c)(3) of the Internal Revenue Code of 1986, or nonprofit 1428  
organizations operated exclusively for charitable purposes as 1429  
defined in division (B)(12) of this section, provided that the 1430  
number of days on which such tangible personal property or 1431  
services, other than items never subject to the tax, are sold does 1432  
not exceed six in any calendar year, except as otherwise provided 1433  
in division (B)(9)(b) of this section. If the number of days on 1434  
which such sales are made exceeds six in any calendar year, the 1435  
church or organization shall be considered to be engaged in 1436  
business and all subsequent sales by it shall be subject to the 1437  
tax. In counting the number of days, all sales by groups within a 1438  
church or within an organization shall be considered to be sales 1439  
of that church or organization. 1440

(b) The limitation on the number of days on which tax-exempt 1441

sales may be made by a church or organization under division 1442  
(B)(9)(a) of this section does not apply to sales made by student 1443  
clubs and other groups of students of a primary or secondary 1444  
school, or a parent-teacher association, booster group, or similar 1445  
organization that raises money to support or fund curricular or 1446  
extracurricular activities of a primary or secondary school. 1447

(c) Divisions (B)(9)(a) and (b) of this section do not apply 1448  
to sales by a noncommercial educational radio or television 1449  
broadcasting station. 1450

(10) Sales not within the taxing power of this state under 1451  
the Constitution or laws of the United States or the Constitution 1452  
of this state; 1453

(11) Except for transactions that are sales under division 1454  
(B)(3)(r) of section 5739.01 of the Revised Code, the 1455  
transportation of persons or property, unless the transportation 1456  
is by a private investigation and security service; 1457

(12) Sales of tangible personal property or services to 1458  
churches, to organizations exempt from taxation under section 1459  
501(c)(3) of the Internal Revenue Code of 1986, and to any other 1460  
nonprofit organizations operated exclusively for charitable 1461  
purposes in this state, no part of the net income of which inures 1462  
to the benefit of any private shareholder or individual, and no 1463  
substantial part of the activities of which consists of carrying 1464  
on propaganda or otherwise attempting to influence legislation; 1465  
sales to offices administering one or more homes for the aged or 1466  
one or more hospital facilities exempt under section 140.08 of the 1467  
Revised Code; and sales to organizations described in division (D) 1468  
of section 5709.12 of the Revised Code. 1469

"Charitable purposes" means the relief of poverty; the 1470  
improvement of health through the alleviation of illness, disease, 1471  
or injury; the operation of an organization exclusively for the 1472



provision of professional, laundry, printing, and purchasing 1473  
services to hospitals or charitable institutions; the operation of 1474  
a home for the aged, as defined in section 5701.13 of the Revised 1475  
Code; the operation of a radio or television broadcasting station 1476  
that is licensed by the federal communications commission as a 1477  
noncommercial educational radio or television station; the 1478  
operation of a nonprofit animal adoption service or a county 1479  
humane society; the promotion of education by an institution of 1480  
learning that maintains a faculty of qualified instructors, 1481  
teaches regular continuous courses of study, and confers a 1482  
recognized diploma upon completion of a specific curriculum; the 1483  
operation of a parent-teacher association, booster group, or 1484  
similar organization primarily engaged in the promotion and 1485  
support of the curricular or extracurricular activities of a 1486  
primary or secondary school; the operation of a community or area 1487  
center in which presentations in music, dramatics, the arts, and 1488  
related fields are made in order to foster public interest and 1489  
education therein; the production of performances in music, 1490  
dramatics, and the arts; or the promotion of education by an 1491  
organization engaged in carrying on research in, or the 1492  
dissemination of, scientific and technological knowledge and 1493  
information primarily for the public. 1494

Nothing in this division shall be deemed to exempt sales to 1495  
any organization for use in the operation or carrying on of a 1496  
trade or business, or sales to a home for the aged for use in the 1497  
operation of independent living facilities as defined in division 1498  
(A) of section 5709.12 of the Revised Code. 1499

(13) Building and construction materials and services sold to 1500  
construction contractors for incorporation into a structure or 1501  
improvement to real property under a construction contract with 1502  
this state or a political subdivision of this state, or with the 1503  
United States government or any of its agencies; building and 1504

construction materials and services sold to construction 1505  
contractors for incorporation into a structure or improvement to 1506  
real property that are accepted for ownership by this state or any 1507  
of its political subdivisions, or by the United States government 1508  
or any of its agencies at the time of completion of the structures 1509  
or improvements; building and construction materials sold to 1510  
construction contractors for incorporation into a horticulture 1511  
structure or livestock structure for a person engaged in the 1512  
business of horticulture or producing livestock; building 1513  
materials and services sold to a construction contractor for 1514  
incorporation into a house of public worship or religious 1515  
education, or a building used exclusively for charitable purposes 1516  
under a construction contract with an organization whose purpose 1517  
is as described in division (B)(12) of this section; building 1518  
materials and services sold to a construction contractor for 1519  
incorporation into a building under a construction contract with 1520  
an organization exempt from taxation under section 501(c)(3) of 1521  
the Internal Revenue Code of 1986 when the building is to be used 1522  
exclusively for the organization's exempt purposes; building and 1523  
construction materials sold for incorporation into the original 1524  
construction of a sports facility under section 307.696 of the 1525  
Revised Code; building and construction materials and services 1526  
sold to a construction contractor for incorporation into real 1527  
property outside this state if such materials and services, when 1528  
sold to a construction contractor in the state in which the real 1529  
property is located for incorporation into real property in that 1530  
state, would be exempt from a tax on sales levied by that state; 1531  
building and construction materials for incorporation into a 1532  
transportation facility pursuant to a public-private agreement 1533  
entered into under sections 5501.70 to 5501.83 of the Revised 1534  
Code; and, until one calendar year after the construction of a 1535  
convention center that qualifies for property tax exemption under 1536  
section 5709.084 of the Revised Code is completed, building and 1537

construction materials and services sold to a construction contractor for incorporation into the real property comprising that convention center;

(14) Sales of ships or vessels or rail rolling stock used or to be used principally in interstate or foreign commerce, and repairs, alterations, fuel, and lubricants for such ships or vessels or rail rolling stock;

(15) Sales to persons primarily engaged in any of the activities mentioned in division (B)(42)(a), (g), or (h) of this section, to persons engaged in making retail sales, or to persons who purchase for sale from a manufacturer tangible personal property that was produced by the manufacturer in accordance with specific designs provided by the purchaser, of packages, including material, labels, and parts for packages, and of machinery, equipment, and material for use primarily in packaging tangible personal property produced for sale, including any machinery, equipment, and supplies used to make labels or packages, to prepare packages or products for labeling, or to label packages or products, by or on the order of the person doing the packaging, or sold at retail. "Packages" includes bags, baskets, cartons, crates, boxes, cans, bottles, bindings, wrappings, and other similar devices and containers, but does not include motor vehicles or bulk tanks, trailers, or similar devices attached to motor vehicles. "Packaging" means placing in a package. Division (B)(15) of this section does not apply to persons engaged in highway transportation for hire.

(16) Sales of food to persons using supplemental nutrition assistance program benefits to purchase the food. As used in this division, "food" has the same meaning as in 7 U.S.C. 2012 and federal regulations adopted pursuant to the Food and Nutrition Act of 2008.

(17) Sales to persons engaged in farming, agriculture,

horticulture, or floriculture, of tangible personal property for 1570  
use or consumption primarily in the production by farming, 1571  
agriculture, horticulture, or floriculture of other tangible 1572  
personal property for use or consumption primarily in the 1573  
production of tangible personal property for sale by farming, 1574  
agriculture, horticulture, or floriculture; or material and parts 1575  
for incorporation into any such tangible personal property for use 1576  
or consumption in production; and of tangible personal property 1577  
for such use or consumption in the conditioning or holding of 1578  
products produced by and for such use, consumption, or sale by 1579  
persons engaged in farming, agriculture, horticulture, or 1580  
floriculture, except where such property is incorporated into real 1581  
property; 1582

(18) Sales of drugs for a human being that may be dispensed 1583  
only pursuant to a prescription; insulin as recognized in the 1584  
official United States pharmacopoeia; urine and blood testing 1585  
materials when used by diabetics or persons with hypoglycemia to 1586  
test for glucose or acetone; hypodermic syringes and needles when 1587  
used by diabetics for insulin injections; epoetin alfa when 1588  
purchased for use in the treatment of persons with medical 1589  
disease; hospital beds when purchased by hospitals, nursing homes, 1590  
or other medical facilities; and medical oxygen and medical 1591  
oxygen-dispensing equipment when purchased by hospitals, nursing 1592  
homes, or other medical facilities; 1593

(19) Sales of prosthetic devices, durable medical equipment 1594  
for home use, or mobility enhancing equipment, when made pursuant 1595  
to a prescription and when such devices or equipment are for use 1596  
by a human being. 1597

(20) Sales of emergency and fire protection vehicles and 1598  
equipment to nonprofit organizations for use solely in providing 1599  
fire protection and emergency services, including trauma care and 1600  
emergency medical services, for political subdivisions of the 1601

state; 1602

(21) Sales of tangible personal property manufactured in this 1603  
state, if sold by the manufacturer in this state to a retailer for 1604  
use in the retail business of the retailer outside of this state 1605  
and if possession is taken from the manufacturer by the purchaser 1606  
within this state for the sole purpose of immediately removing the 1607  
same from this state in a vehicle owned by the purchaser; 1608

(22) Sales of services provided by the state or any of its 1609  
political subdivisions, agencies, instrumentalities, institutions, 1610  
or authorities, or by governmental entities of the state or any of 1611  
its political subdivisions, agencies, instrumentalities, 1612  
institutions, or authorities; 1613

(23) Sales of motor vehicles to nonresidents of this state 1614  
under the circumstances described in division (B) of section 1615  
5739.029 of the Revised Code; 1616

(24) Sales to persons engaged in the preparation of eggs for 1617  
sale of tangible personal property used or consumed directly in 1618  
such preparation, including such tangible personal property used 1619  
for cleaning, sanitizing, preserving, grading, sorting, and 1620  
classifying by size; packages, including material and parts for 1621  
packages, and machinery, equipment, and material for use in 1622  
packaging eggs for sale; and handling and transportation equipment 1623  
and parts therefor, except motor vehicles licensed to operate on 1624  
public highways, used in intraplant or interplant transfers or 1625  
shipment of eggs in the process of preparation for sale, when the 1626  
plant or plants within or between which such transfers or 1627  
shipments occur are operated by the same person. "Packages" 1628  
includes containers, cases, baskets, flats, fillers, filler flats, 1629  
cartons, closure materials, labels, and labeling materials, and 1630  
"packaging" means placing therein. 1631

(25)(a) Sales of water to a consumer for residential use; 1632

(b) Sales of water by a nonprofit corporation engaged exclusively in the treatment, distribution, and sale of water to consumers, if such water is delivered to consumers through pipes or tubing.	1633 1634 1635 1636
(26) Fees charged for inspection or reinspection of motor vehicles under section 3704.14 of the Revised Code;	1637 1638
(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:	1639 1640 1641 1642
(a) To prepare food for human consumption for sale;	1643
(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;	1644 1645 1646 1647
(c) To clean tangible personal property used to prepare or serve food for human consumption for sale.	1648 1649
(28) Sales of animals by nonprofit animal adoption services or county humane societies;	1650 1651
(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;	1652 1653 1654 1655
(30) Sales and installation of agricultural land tile, as defined in division (B)(5)(a) of section 5739.01 of the Revised Code;	1656 1657 1658
(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;	1659 1660 1661
(32) The sale, lease, repair, and maintenance of, parts for,	1662

or items attached to or incorporated in, motor vehicles that are 1663  
primarily used for transporting tangible personal property 1664  
belonging to others by a person engaged in highway transportation 1665  
for hire, except for packages and packaging used for the 1666  
transportation of tangible personal property; 1667

(33) Sales to the state headquarters of any veterans' 1668  
organization in this state that is either incorporated and issued 1669  
a charter by the congress of the United States or is recognized by 1670  
the United States veterans administration, for use by the 1671  
headquarters; 1672

(34) Sales to a telecommunications service vendor, mobile 1673  
telecommunications service vendor, or satellite broadcasting 1674  
service vendor of tangible personal property and services used 1675  
directly and primarily in transmitting, receiving, switching, or 1676  
recording any interactive, one- or two-way electromagnetic 1677  
communications, including voice, image, data, and information, 1678  
through the use of any medium, including, but not limited to, 1679  
poles, wires, cables, switching equipment, computers, and record 1680  
storage devices and media, and component parts for the tangible 1681  
personal property. The exemption provided in this division shall 1682  
be in lieu of all other exemptions under division (B)(42)(a) or 1683  
(n) of this section to which the vendor may otherwise be entitled, 1684  
based upon the use of the thing purchased in providing the 1685  
telecommunications, mobile telecommunications, or satellite 1686  
broadcasting service. 1687

(35)(a) Sales where the purpose of the consumer is to use or 1688  
consume the things transferred in making retail sales and 1689  
consisting of newspaper inserts, catalogues, coupons, flyers, gift 1690  
certificates, or other advertising material that prices and 1691  
describes tangible personal property offered for retail sale. 1692

(b) Sales to direct marketing vendors of preliminary 1693  
materials such as photographs, artwork, and typesetting that will 1694

be used in printing advertising material; and of printed matter 1695  
that offers free merchandise or chances to win sweepstake prizes 1696  
and that is mailed to potential customers with advertising 1697  
material described in division (B)(35)(a) of this section; 1698

(c) Sales of equipment such as telephones, computers, 1699  
facsimile machines, and similar tangible personal property 1700  
primarily used to accept orders for direct marketing retail sales. 1701

(d) Sales of automatic food vending machines that preserve 1702  
food with a shelf life of forty-five days or less by refrigeration 1703  
and dispense it to the consumer. 1704

For purposes of division (B)(35) of this section, "direct 1705  
marketing" means the method of selling where consumers order 1706  
tangible personal property by United States mail, delivery 1707  
service, or telecommunication and the vendor delivers or ships the 1708  
tangible personal property sold to the consumer from a warehouse, 1709  
catalogue distribution center, or similar fulfillment facility by 1710  
means of the United States mail, delivery service, or common 1711  
carrier. 1712

(36) Sales to a person engaged in the business of 1713  
horticulture or producing livestock of materials to be 1714  
incorporated into a horticulture structure or livestock structure; 1715

(37) Sales of personal computers, computer monitors, computer 1716  
keyboards, modems, and other peripheral computer equipment to an 1717  
individual who is licensed or certified to teach in an elementary 1718  
or a secondary school in this state for use by that individual in 1719  
preparation for teaching elementary or secondary school students; 1720

(38) Sales to a professional racing team of any of the 1721  
following: 1722

(a) Motor racing vehicles; 1723

(b) Repair services for motor racing vehicles; 1724



(c) Items of property that are attached to or incorporated in 1725  
motor racing vehicles, including engines, chassis, and all other 1726  
components of the vehicles, and all spare, replacement, and 1727  
rebuilt parts or components of the vehicles; except not including 1728  
tires, consumable fluids, paint, and accessories consisting of 1729  
instrumentation sensors and related items added to the vehicle to 1730  
collect and transmit data by means of telemetry and other forms of 1731  
communication. 1732

(39) Sales of used manufactured homes and used mobile homes, 1733  
as defined in section 5739.0210 of the Revised Code, made on or 1734  
after January 1, 2000; 1735

(40) Sales of tangible personal property and services to a 1736  
provider of electricity used or consumed directly and primarily in 1737  
generating, transmitting, or distributing electricity for use by 1738  
others, including property that is or is to be incorporated into 1739  
and will become a part of the consumer's production, transmission, 1740  
or distribution system and that retains its classification as 1741  
tangible personal property after incorporation; fuel or power used 1742  
in the production, transmission, or distribution of electricity; 1743  
energy conversion equipment as defined in section 5727.01 of the 1744  
Revised Code; and tangible personal property and services used in 1745  
the repair and maintenance of the production, transmission, or 1746  
distribution system, including only those motor vehicles as are 1747  
specially designed and equipped for such use. The exemption 1748  
provided in this division shall be in lieu of all other exemptions 1749  
in division (B)(42)(a) or (n) of this section to which a provider 1750  
of electricity may otherwise be entitled based on the use of the 1751  
tangible personal property or service purchased in generating, 1752  
transmitting, or distributing electricity. 1753

(41) Sales to a person providing services under division 1754  
(B)(3)(r) of section 5739.01 of the Revised Code of tangible 1755  
personal property and services used directly and primarily in 1756

providing taxable services under that section. 1757

(42) Sales where the purpose of the purchaser is to do any of 1758  
the following: 1759

(a) To incorporate the thing transferred as a material or a 1760  
part into tangible personal property to be produced for sale by 1761  
manufacturing, assembling, processing, or refining; or to use or 1762  
consume the thing transferred directly in producing tangible 1763  
personal property for sale by mining, including, without 1764  
limitation, the extraction from the earth of all substances that 1765  
are classed geologically as minerals, production of crude oil and 1766  
natural gas, or directly in the rendition of a public utility 1767  
service, except that the sales tax levied by this section shall be 1768  
collected upon all meals, drinks, and food for human consumption 1769  
sold when transporting persons. Persons engaged in rendering 1770  
services in the exploration for, and production of, crude oil and 1771  
natural gas for others are deemed engaged directly in the 1772  
exploration for, and production of, crude oil and natural gas. 1773  
This paragraph does not exempt from "retail sale" or "sales at 1774  
retail" the sale of tangible personal property that is to be 1775  
incorporated into a structure or improvement to real property. 1776

(b) To hold the thing transferred as security for the 1777  
performance of an obligation of the vendor; 1778

(c) To resell, hold, use, or consume the thing transferred as 1779  
evidence of a contract of insurance; 1780

(d) To use or consume the thing directly in commercial 1781  
fishing; 1782

(e) To incorporate the thing transferred as a material or a 1783  
part into, or to use or consume the thing transferred directly in 1784  
the production of, magazines distributed as controlled circulation 1785  
publications; 1786

(f) To use or consume the thing transferred in the production 1787

and preparation in suitable condition for market and sale of 1788  
printed, imprinted, overprinted, lithographic, multilithic, 1789  
blueprinted, photostatic, or other productions or reproductions of 1790  
written or graphic matter; 1791

(g) To use the thing transferred, as described in section 1792  
5739.011 of the Revised Code, primarily in a manufacturing 1793  
operation to produce tangible personal property for sale; 1794

(h) To use the benefit of a warranty, maintenance or service 1795  
contract, or similar agreement, as described in division (B)(7) of 1796  
section 5739.01 of the Revised Code, to repair or maintain 1797  
tangible personal property, if all of the property that is the 1798  
subject of the warranty, contract, or agreement would not be 1799  
subject to the tax imposed by this section; 1800

(i) To use the thing transferred as qualified research and 1801  
development equipment; 1802

(j) To use or consume the thing transferred primarily in 1803  
storing, transporting, mailing, or otherwise handling purchased 1804  
sales inventory in a warehouse, distribution center, or similar 1805  
facility when the inventory is primarily distributed outside this 1806  
state to retail stores of the person who owns or controls the 1807  
warehouse, distribution center, or similar facility, to retail 1808  
stores of an affiliated group of which that person is a member, or 1809  
by means of direct marketing. This division does not apply to 1810  
motor vehicles registered for operation on the public highways. As 1811  
used in this division, "affiliated group" has the same meaning as 1812  
in division (B)(3)(e) of section 5739.01 of the Revised Code and 1813  
"direct marketing" has the same meaning as in division (B)(35) of 1814  
this section. 1815

(k) To use or consume the thing transferred to fulfill a 1816  
contractual obligation incurred by a warrantor pursuant to a 1817  
warranty provided as a part of the price of the tangible personal 1818

property sold or by a vendor of a warranty, maintenance or service 1819  
contract, or similar agreement the provision of which is defined 1820  
as a sale under division (B)(7) of section 5739.01 of the Revised 1821  
Code; 1822

(l) To use or consume the thing transferred in the production 1823  
of a newspaper for distribution to the public; 1824

(m) To use tangible personal property to perform a service 1825  
listed in division (B)(3) of section 5739.01 of the Revised Code, 1826  
if the property is or is to be permanently transferred to the 1827  
consumer of the service as an integral part of the performance of 1828  
the service; 1829

(n) To use or consume the thing transferred primarily in 1830  
producing tangible personal property for sale by farming, 1831  
agriculture, horticulture, or floriculture. Persons engaged in 1832  
rendering farming, agriculture, horticulture, or floriculture 1833  
services for others are deemed engaged primarily in farming, 1834  
agriculture, horticulture, or floriculture. This paragraph does 1835  
not exempt from "retail sale" or "sales at retail" the sale of 1836  
tangible personal property that is to be incorporated into a 1837  
structure or improvement to real property. 1838

(o) To use or consume the thing transferred in acquiring, 1839  
formatting, editing, storing, and disseminating data or 1840  
information by electronic publishing. 1841

As used in division (B)(42) of this section, "thing" includes 1842  
all transactions included in divisions (B)(3)(a), (b), and (e) of 1843  
section 5739.01 of the Revised Code. 1844

(43) Sales conducted through a coin operated device that 1845  
activates vacuum equipment or equipment that dispenses water, 1846  
whether or not in combination with soap or other cleaning agents 1847  
or wax, to the consumer for the consumer's use on the premises in 1848  
washing, cleaning, or waxing a motor vehicle, provided no other 1849

personal property or personal service is provided as part of the 1850  
transaction. 1851

(44) Sales of replacement and modification parts for engines, 1852  
airframes, instruments, and interiors in, and paint for, aircraft 1853  
used primarily in a fractional aircraft ownership program, and 1854  
sales of services for the repair, modification, and maintenance of 1855  
such aircraft, and machinery, equipment, and supplies primarily 1856  
used to provide those services. 1857

(45) Sales of telecommunications service that is used 1858  
directly and primarily to perform the functions of a call center. 1859  
As used in this division, "call center" means any physical 1860  
location where telephone calls are placed or received in high 1861  
volume for the purpose of making sales, marketing, customer 1862  
service, technical support, or other specialized business 1863  
activity, and that employs at least fifty individuals that engage 1864  
in call center activities on a full-time basis, or sufficient 1865  
individuals to fill fifty full-time equivalent positions. 1866

(46) Sales by a telecommunications service vendor of 900 1867  
service to a subscriber. This division does not apply to 1868  
information services, as defined in division (FF) of section 1869  
5739.01 of the Revised Code. 1870

(47) Sales of value-added non-voice data service. This 1871  
division does not apply to any similar service that is not 1872  
otherwise a telecommunications service. 1873

(48)(a) Sales of machinery, equipment, and software to a 1874  
qualified direct selling entity for use in a warehouse or 1875  
distribution center primarily for storing, transporting, or 1876  
otherwise handling inventory that is held for sale to independent 1877  
salespersons who operate as direct sellers and that is held 1878  
primarily for distribution outside this state; 1879

(b) As used in division (B)(48)(a) of this section: 1880

(i) "Direct seller" means a person selling consumer products 1881  
to individuals for personal or household use and not from a fixed 1882  
retail location, including selling such product at in-home product 1883  
demonstrations, parties, and other one-on-one selling. 1884

(ii) "Qualified direct selling entity" means an entity 1885  
selling to direct sellers at the time the entity enters into a tax 1886  
credit agreement with the tax credit authority pursuant to section 1887  
122.17 of the Revised Code, provided that the agreement was 1888  
entered into on or after January 1, 2007. Neither contingencies 1889  
relevant to the granting of, nor later developments with respect 1890  
to, the tax credit shall impair the status of the qualified direct 1891  
selling entity under division (B)(48) of this section after 1892  
execution of the tax credit agreement by the tax credit authority. 1893

(c) Division (B)(48) of this section is limited to machinery, 1894  
equipment, and software first stored, used, or consumed in this 1895  
state within the period commencing June 24, 2008, and ending on 1896  
the date that is five years after that date. 1897

(49) Sales of materials, parts, equipment, or engines used in 1898  
the repair or maintenance of aircraft or avionics systems of such 1899  
aircraft, and sales of repair, remodeling, replacement, or 1900  
maintenance services in this state performed on aircraft or on an 1901  
aircraft's avionics, engine, or component materials or parts. As 1902  
used in division (B)(49) of this section, "aircraft" means 1903  
aircraft of more than six thousand pounds maximum certified 1904  
takeoff weight or used exclusively in general aviation. 1905

(50) Sales of full flight simulators that are used for pilot 1906  
or flight-crew training, sales of repair or replacement parts or 1907  
components, and sales of repair or maintenance services for such 1908  
full flight simulators. "Full flight simulator" means a replica of 1909  
a specific type, or make, model, and series of aircraft cockpit. 1910  
It includes the assemblage of equipment and computer programs 1911  
necessary to represent aircraft operations in ground and flight 1912

conditions, a visual system providing an out-of-the-cockpit view, 1913  
and a system that provides cues at least equivalent to those of a 1914  
three-degree-of-freedom motion system, and has the full range of 1915  
capabilities of the systems installed in the device as described 1916  
in appendices A and B of part 60 of chapter 1 of title 14 of the 1917  
Code of Federal Regulations. 1918

(51) Any transfer or lease of tangible personal property 1919  
between the state and JobsOhio in accordance with section 4313.02 1920  
of the Revised Code. 1921

(52)(a) Sales to a qualifying corporation. 1922

(b) As used in division (B)(52) of this section: 1923

(i) "Qualifying corporation" means a nonprofit corporation 1924  
organized in this state that leases from an eligible county land, 1925  
buildings, structures, fixtures, and improvements to the land that 1926  
are part of or used in a public recreational facility used by a 1927  
major league professional athletic team or a class A to class AAA 1928  
minor league affiliate of a major league professional athletic 1929  
team for a significant portion of the team's home schedule, 1930  
provided the following apply: 1931

(I) The facility is leased from the eligible county pursuant 1932  
to a lease that requires substantially all of the revenue from the 1933  
operation of the business or activity conducted by the nonprofit 1934  
corporation at the facility in excess of operating costs, capital 1935  
expenditures, and reserves to be paid to the eligible county at 1936  
least once per calendar year. 1937

(II) Upon dissolution and liquidation of the nonprofit 1938  
corporation, all of its net assets are distributable to the board 1939  
of commissioners of the eligible county from which the corporation 1940  
leases the facility. 1941

(ii) "Eligible county" has the same meaning as in section 1942  
307.695 of the Revised Code. 1943

(53) Sales to or by a cable service provider, video service provider, or radio or television broadcast station regulated by the federal government of cable service or programming, video service or programming, audio service or programming, or electronically transferred digital audiovisual or audio work. As used in division (B)(53) of this section, "cable service" and "cable service provider" have the same meanings as in section 1332.01 of the Revised Code, and "video service," "video service provider," and "video programming" have the same meanings as in section 1332.21 of the Revised Code.

(C) For the purpose of the proper administration of this chapter, and to prevent the evasion of the tax, it is presumed that all sales made in this state are subject to the tax until the contrary is established.

(D) The levy of this tax on retail sales of recreation and sports club service shall not prevent a municipal corporation from levying any tax on recreation and sports club dues or on any income generated by recreation and sports club dues.

(E) The tax collected by the vendor from the consumer under this chapter is not part of the price, but is a tax collection for the benefit of the state, and of counties levying an additional sales tax pursuant to section 5739.021 or 5739.026 of the Revised Code and of transit authorities levying an additional sales tax pursuant to section 5739.023 of the Revised Code. Except for the discount authorized under section 5739.12 of the Revised Code and the effects of any rounding pursuant to section 5703.055 of the Revised Code, no person other than the state or such a county or transit authority shall derive any benefit from the collection or payment of the tax levied by this section or section 5739.021, 5739.023, or 5739.026 of the Revised Code.

**Section 2.** That existing sections 5501.44, 5501.70, 5501.71,



5501.73, 5501.78, 5531.11, 5531.12, 5531.13, 5531.14, 5531.15, 1975  
5531.16, and 5739.02 of the Revised Code are hereby repealed. 1976

**Section 3.** Section 5739.02 of the Revised Code is presented 1977  
in this act as a composite of the section as amended by both Am. 1978  
Sub. H.B. 51 and Am. Sub. H.B. 59 of the 130th General Assembly. 1979  
The General Assembly, applying the principle stated in division 1980  
(B) of section 1.52 of the Revised Code that amendments are to be 1981  
harmonized if reasonably capable of simultaneous operation, finds 1982  
that the composite is the resulting version of the section in 1983  
effect prior to the effective date of the section as presented in 1984  
this act. 1985