

**As Reported by the Senate Transportation Committee
Corrected Version**

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Sub. S. B. No. 335

Senators Seitz, Kearney

**Cosponsors: Senators Uecker, Eklund, Beagle, Manning, Brown, Hite,
Lehner, Jones, Patton**

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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~~ it becomes 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 112
public-private agreement under sections 5501.71 to 5501.83 of the 113
Revised Code. 114

(G) "Private entity" means any natural person, corporation, 115
general partnership, limited liability company, limited 116
partnership, joint venture, business trust, public benefit 117
corporation, nonprofit entity, or other business entity. 118

(H) "Public-private agreement" means the agreement between a 119
private entity and the department that relates to the development, 120
financing, maintenance, or operation of a transportation facility 121
subject to sections 5501.70 to 5501.83 of the Revised Code. 122

(I) "Public-private initiative" means an arrangement between 123
the department and one or more private entities, the terms of 124
which are stated in a public-private agreement, that provides for 125
all of the following: 126

(1) Acceptance of a private contribution, including a money 127
payment, for a project or service for a transportation facility; 128

(2) Sharing of resources and the means of providing a project 129
or service for a transportation facility; 130

(3) Cooperation in researching, developing, and implementing 131
projects or services for a transportation facility. 132

(J) "Transportation facility" has the same meaning as in 133
section 5501.01 of the Revised Code and also includes a tunnel, 134
ferry, port facility on navigable waters that are used for 135
commerce, intermodal facility, or similar facility open to the 136
public and used for the transportation of persons or goods, and 137
any building, structure, parking area, or other appurtenances or 138
property needed to operate a transportation facility that is 139
subject to a public-private agreement. 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) The inclusion of a teaming agreement in the bid or 186
proposal that identifies the primary designer of record or design 187
firm representing not less than thirty per cent of the estimated 188
design fee, the primary construction contractor representing not 189
less than thirty per cent of the estimated construction dollar 190
value amount, and the primary financier representing not less than 191
fifty per cent of the total project cost. 192

(10) Any other criteria that the department considers 193
appropriate. 194

(D) The department may select multiple private entities with 195
which to enter a public-private agreement for a transportation 196
facility if it is in the public interest to do so. 197

(E) The department shall select a private entity or entities 198
for a public-private initiative on a competitive basis. 199

(F) Any materials or data submitted to, made available to, or 200

received by the director of transportation, to the extent that the material or data consist of trade secrets, as defined in section 1333.61 of the Revised Code, are confidential and are not public records for the purposes of section 149.43 of the Revised Code. Financial information received by the director that is related to a proposal is confidential and not a public record for purposes of section 149.43 of the Revised Code until such time as a proposal is selected. Prior to submission of a solicited proposal, a private entity may request a review by the department of information that the private entity has identified as confidential, to determine whether such information would be subject to disclosure under section 149.43 of the Revised Code.

(G)(1) The department may reimburse one or more private entities for a portion of the actual costs each entity incurred in submitting a proposal for a public-private initiative that was solicited by the department under this section. When considering the reimbursement of such costs, the director shall describe in the request for proposals for a specific public-private initiative the specific terms and conditions for reimbursing one or more private entities. The director may include in the terms and conditions a requirement that each private entity execute an agreement to transfer to the department the rights to the use of the work product contained in the proposal in exchange for receiving the reimbursement.

(2) The director shall make all decisions related to the reimbursement of a specific private entity and related to the maximum amount of the reimbursement. However, the department shall not reimburse a private entity if that entity enters into the public-private agreement that is the subject of the solicited proposal, except as set forth in the request for proposals or in the public-private agreement. The reimbursement of costs under division (G) of this section is exempt from the requirements of

Chapter 125. of the Revised Code and sections 127.16 and 127.162 233
of the Revised Code. 234

(3) If the department, pursuant to division (G)(1) of this 235
section, includes a reimbursement provision in a request for 236
proposals and the department subsequently terminates the 237
solicitation prior to the solicitation expiration date, the 238
department shall prorate the amount of the reimbursement that is 239
to be paid to each private entity participating in the 240
solicitation on the date the department terminates the 241
solicitation. The department shall calculate the proration 242
percentage by determining the number of days from the date the 243
solicitation first was offered until the date the department 244
terminated the solicitation and dividing that number by the number 245
of days of the original solicitation period. 246

(4) Except as otherwise provided in writing by the 247
department, if, pursuant to division (G)(1) of this section, the 248
department includes a reimbursement provision in a request for 249
proposals and subsequently enters into negotiations based on the 250
selection of a desired proposal and the department elects to 251
terminate those negotiations for the convenience of the department 252
and through no fault of the proposer, the proposer is entitled to 253
the full reimbursement amount. 254

Sec. 5501.73. (A) After selecting a solicited or unsolicited 255
proposal for a public-private initiative, the department of 256
transportation shall enter into a public-private agreement for a 257
transportation facility with the selected private entity or any 258
configuration of private entities. An affected jurisdiction may be 259
a party to a public-private agreement entered into by the 260
department and a selected private entity or combination of private 261
entities. 262

(B) A public-private agreement under this section shall 263

provide for all of the following:	264
(1) Planning, acquisition, financing, development, design,	265
construction, reconstruction, replacement, improvement,	266
maintenance, management, repair, leasing, or operation of a	267
transportation facility;	268
(2) Term of the public-private agreement;	269
(3) Type of property interest, if any, the private entity	270
will have in the transportation facility;	271
(4) A specific plan to ensure proper maintenance of the	272
transportation facility throughout the term of the agreement and a	273
return of the facility to the department, if applicable, in good	274
condition and repair;	275
(5) Whether user fees, <u>administrative fees, or other charges</u>	276
will be collected on <u>for use of</u> the transportation facility <u>in</u>	277
<u>accordance with sections 5531.11 to 5531.18 of the Revised Code</u>	278
and the basis by which such user fees, <u>administrative fees, or</u>	279
<u>other charges</u> shall be determined and modified;	280
(6) Compliance with applicable federal, state, and local	281
laws;	282
(7) Grounds for termination of the public-private agreement	283
by the department or operator;	284
(8) Disposition of the facility upon completion of the	285
agreement;	286
(9) Procedures for amendment of the agreement-;	287
<u>(10) A contract performance bond in an amount specified by</u>	288
<u>the director of transportation, conditioned upon the private</u>	289
<u>entity performing the work in accordance with the agreed upon</u>	290
<u>terms, within the time prescribed, and in conformance with any</u>	291
<u>other such terms and conditions as are specified by the director;</u>	292
<u>(11) A payment bond in an amount specified by the director,</u>	293

<u>conditioned upon the payment for all labor, work performed, and</u>	294
<u>materials furnished in connection with the agreement and any other</u>	295
<u>such terms and conditions as are specified by the director.</u>	296
(C) A public-private agreement under this section may provide	297
for any of the following:	298
(1) Review and approval by the department of the operator's	299
plans for the development and operation of the transportation	300
facility;	301
(2) Inspection by the department of construction of or	302
improvements to the transportation facility;	303
(3) Maintenance by the operator of a policy of liability	304
insurance or self-insurance;	305
(4) Filing by the operator, on a periodic basis, of	306
appropriate financial statements in a form acceptable to the	307
department;	308
(5) Filing by the operator, on a periodic basis, of traffic	309
reports in a form acceptable to the department;	310
(6) Financing obligations of the operator and the department;	311
(7) Apportionment of expenses between the operator and the	312
department;	313
(8) Rights and duties of the operator, the department, and	314
other state and local governmental entities with respect to use of	315
the transportation facility;	316
(9) Rights and remedies available in the event of default or	317
delay;	318
(10) Terms and conditions of indemnification of the operator	319
by the department;	320
(11) Assignment, subcontracting, or other delegation of	321
responsibilities of the operator or the department under the	322

agreement to third parties, including other private entities and 323
other state agencies; 324

(12) Sale or lease to the operator of private property 325
related to the transportation facility; 326

(13) Traffic enforcement and other policing issues, including 327
any reimbursement by the private entity for such services. 328

(D)(1) The director of transportation may include in any 329
public-private agreement under sections 5501.70 to 5501.83 of the 330
Revised Code a provision authorizing a binding dispute resolution 331
method for any controversy subsequently arising out of the 332
contract. The binding dispute resolution method may proceed only 333
upon agreement of all parties to the controversy. If all parties 334
do not agree to proceed to a binding dispute resolution, a party 335
having a claim against the department shall exhaust its 336
administrative remedies specified in the public-private agreement 337
prior to filing any action against the department in the court of 338
claims. 339

No appeal from the determination of a technical expert lies 340
to any court, except that the court of common pleas of Franklin 341
County may issue an order vacating such a determination upon the 342
application of any party to the binding dispute resolution if any 343
of the following applies: 344

(a) The determination was procured by corruption, fraud, or 345
undue means. 346

(b) There was evidence of partiality or corruption on the 347
part of the technical expert. 348

(c) The technical expert was guilty of misconduct in refusing 349
to postpone the hearing, upon sufficient cause shown, or in 350
refusing to hear evidence pertinent and material to the 351
controversy, or of any other misbehavior by which the rights of 352
any party have been prejudiced. 353

(2) As used in this division, "binding dispute resolution" 354
means a binding determination after review by a technical expert 355
of all relevant items, which may include documents, and by 356
interviewing appropriate personnel and visiting the project site 357
involved in the controversy. "Binding dispute resolution" does not 358
involve representation by legal counsel or advocacy by any person 359
on behalf of any party to the controversy. 360

(E) No public-private agreement entered into under this 361
section shall be construed to transfer to a private entity the 362
director's authority to appropriate property under Chapters 163., 363
5501., and 5519. of the Revised Code. 364

(F) Money collected by the department pursuant to an 365
agreement entered into under this section shall be deposited into 366
the state treasury to the credit of the highway operating fund 367
unless the agreement is related to a toll project under sections 368
5531.11 to 5531.18 of the Revised Code, in which case the money 369
shall be deposited as specified in the agreement. 370

(G) Chapter 5525. of the Revised Code does not apply to 371
public-private agreements under sections 5501.70 to 5501.83 of the 372
Revised Code. 373

Sec. 5501.78. A transportation facility and any tangible 374
personal property used exclusively with a transportation facility 375
that is owned by the department of transportation and leased, 376
licensed, financed, or otherwise conveyed to an operator, or that 377
is acquired, constructed, or otherwise provided by an operator on 378
behalf of the department, is exempt from all ad valorem property 379
taxes and special assessments levied against property by the state 380
or any political subdivision of the state. Building and 381
construction materials that will be incorporated into a 382
transportation facility pursuant to a public-private agreement are 383
exempt from the taxes imposed under Chapters 5739. and 5741. of 384

the Revised Code. 385

Sec. 5531.11. As used in sections 5531.11 to 5531.18 of the 386
Revised Code: 387

(A) "Administrative fee" means a fee imposed by a toll 388
project operator for toll collection, processing, and related 389
activities. 390

(B) "Cost" means all costs of constructing, improving, 391
repairing, maintaining, administering, financing, and operating 392
the Ohio transportation system, including all costs payable with 393
respect to permanent improvements as described in division (B) of 394
section 133.15 of the Revised Code. 395

(C) "Electronic-monitoring system" means any form of 396
electronic or other vehicle sensor or identifying device that 397
automatically produces one or more photographs, one or more 398
microphotographs, a videotape, recorded images, or other form of 399
identifying data of each vehicle at the time it is used or 400
operated on a toll project. 401

(D) "Governmental agency" means any state agency, federal 402
agency, political subdivision, or other local, interstate, or 403
regional governmental agency, and any combination of those 404
agencies. 405

(E) "Highway project" means any project intended for the 406
highway purpose of supporting the state highway system. A highway 407
project, whether publicly or privately owned, is a state 408
infrastructure project as defined in section 5531.10 of the 409
Revised Code for all purposes of that section and section 5531.09 410
of the Revised Code and also is a transportation facility as 411
defined in section 5501.01 of the Revised Code. 412

~~"State highway system" or "system" means all existing and 413~~
~~future transportation projects constructed, operated, repaired, 414~~

~~maintained, administered, and operated under the jurisdiction of~~ 415
~~the department of transportation, including toll projects and~~ 416
~~highway projects.~~ 417

(F) "Motor vehicle certificate of registration issuance 418
prevention order" means, relative to the registered owner of a 419
motor vehicle, an order that prohibits the registrar of motor 420
vehicles and any deputy registrar from doing both of the 421
following: 422

(1) Accepting any application for a new or renewal motor 423
vehicle certificate of registration in the name of the registered 424
owner; 425

(2) Issuing or renewing any motor vehicle certificate of 426
registration for a motor vehicle that utilized a toll project for 427
which the required user fee or associated administrative fee was 428
not paid by the registered owner of that motor vehicle. 429

(G) "Public roads" means all public highways, roads, and 430
streets in the state, whether maintained by a state agency or any 431
other governmental agency. 432

(H) "Public utility facilities" means tracks, pipes, mains, 433
conduits, cables, wires, towers, poles, and other equipment and 434
appliances of any public utility. 435

(I) "Registered owner" means all of the following: 436

(1) Any person or entity identified by the bureau of motor 437
vehicles or any other state motor vehicle bureau, department, or 438
office as the owner of a motor vehicle; 439

(2) The lessee of a motor vehicle pursuant to a lease of six 440
months or longer; 441

(3) The renter of a motor vehicle pursuant to a written 442
rental agreement with a motor vehicle renting dealer. 443

(J) "Revenues" means all nontax revenues coming into the 444

possession of or under the control of the department by virtue of 445
sections 5531.11 to 5531.18 of the Revised Code. "Revenues" does 446
not include proceeds from the sale of obligations but does include 447
~~tolls~~ user fees, service revenues, investment income on the Ohio 448
toll fund established in section 5531.14 of the Revised Code, 449
rentals, gifts, and grants. 450

(K) "Service facilities" means service stations, restaurants, 451
and other facilities for food service, roadside parks and rest 452
areas, parking, camping, tenting, rest, and sleeping facilities, 453
hotels or motels, and all similar and other facilities providing 454
services to the traveling public in connection with the use of a 455
toll project and owned, leased, licensed, or operated by the 456
department ~~of transportation~~. 457

(L) "Service revenues" means those revenues of the department 458
derived from its ownership, leasing, licensing, or operation of 459
service facilities. 460

(M) "State highway system" or "system" means all existing and 461
future transportation projects constructed, operated, repaired, 462
maintained, administered, and operated under the jurisdiction of 463
the department of transportation, including toll projects and 464
highway projects. 465

(N) "Toll project" means any project for which user fees are 466
charged that adds new capacity, including construction on existing 467
highways, bridges, or tunnels where construction increases the 468
total number of lanes, including toll and nontoll lanes, and does 469
not decrease the total number of nontoll lanes at each mile. "Toll 470
project" also means, subject to division (C) of section 5531.12 of 471
the Revised Code, any project that involves substantial 472
reconstruction, resurfacing, restoration, rehabilitation, or 473
replacement of a toll or nontolled highway, bridge, or tunnel, 474
including an existing highway, bridge, or tunnel, and conversion 475
of the highway, bridge, or tunnel to a toll project; conversion of 476

an existing highway, bridge, or tunnel to a toll project; initial 477
construction of a highway, bridge, or tunnel as a toll project; or 478
conversion of a high occupancy vehicle lane on a highway, bridge, 479
or tunnel to a toll project. "Toll project" also includes new 480
interchanges constructed for economic development purposes 481
connecting an interstate highway or a multi-lane, ~~fully~~ 482
~~controlled-access~~ highway that was not connected previously with 483
other interstates, state highways and local roads, and any new 484
high occupancy lane or new highways connecting an intermodal 485
facility established, constructed, reconstructed, maintained, 486
repaired, administered, operated, or improved, under the 487
jurisdiction of the department ~~of transportation and.~~ "Toll 488
project" also includes, pursuant to sections 5531.11 to 5531.18 of 489
the Revised Code, at a location or locations determined by the 490
director of transportation, ~~including~~ all bridges, tunnels, 491
overpasses, underpasses, interchanges, entrance plazas, 492
approaches, and those portions of connecting public roads that 493
serve interchanges and are determined by the director to be 494
necessary for the safe merging of traffic between the toll project 495
and those nontolled public roads, toll booths, service facilities, 496
and administration, storage, and other buildings, property, and 497
facilities that the department considers necessary for the 498
operation or policing of the toll project, together with all 499
property and rights that may be acquired by the department for the 500
construction, maintenance, repair, administration, improvement, or 501
operation of the toll project, ~~and includes any sections or~~ 502
~~extensions of a toll project designated by the department as such~~ 503
~~for the particular purpose. Nothing in this section shall be~~ 504
~~construed to permit tolls to be charged on existing nontoll~~ 505
~~highways.~~ 506

(O) "Toll project operator" means the department or any 507
agency, political subdivision, authority, or other entity that 508
operates a toll project, including a private entity that operates 509

a toll project pursuant to a public-private agreement authorized 510
by sections 5501.70 to 5501.83 of the Revised Code. 511

(P) "Tolls User fee" means tolls a rate, special fees or 512
permit fees toll, fee, or other charges by the department to the 513
owners, lessors, lessees, operators of motor vehicles, or other 514
users of charge imposed by a toll project for the operation or use 515
of or the right to operate on operator for use of all or part of a 516
transportation facility, including a toll project. "User fee" also 517
includes any such rate, toll, fee, or other charge imposed by a 518
toll project operator pursuant to a public-private agreement 519
authorized by sections 5501.70 to 5501.83 of the Revised Code. 520

Sec. 5531.12. (A) In order to remove present and anticipated 521
handicaps and potential hazards on the highways in this state, to 522
facilitate vehicular traffic throughout the state, to promote the 523
agricultural, commercial, recreational, tourism, and industrial 524
development of the state, and to provide for the general welfare 525
of its citizens, the director of transportation may approve toll 526
projects. Any revenue derived from toll projects shall be used 527
only for purposes of the toll project, including a toll project or 528
any aspect of a toll project pursuant to a public-private 529
agreement authorized by sections 5501.70 to 5501.83 of the Revised 530
Code, and shall not be expended for any purpose other than as 531
provided in Section 5a of Article XII, Ohio Constitution. The toll 532
projects authorized by sections 5531.11 to 5531.18 of the Revised 533
Code are part of the state highway system. 534

(B) Any toll project shall be developed and submitted for 535
selection in accordance with the policies and procedures of the 536
~~major new capacity~~ selection process of the transportation review 537
advisory council, created under Chapter 5512. of the Revised Code. 538
Each toll project may be separately designated, by name or number, 539
and may be constructed, improved, or reconstructed as the 540

department of transportation may from time to time determine 541
pursuant to sections 5531.11 to 5531.18 of the Revised Code. A 542
toll project shall be considered a state infrastructure project as 543
defined in section 5531.10 of the Revised Code for all purposes of 544
that section and section 5531.09 of the Revised Code and also is a 545
transportation facility as defined in section 5501.01 of the 546
Revised Code. 547

~~(C) Nothing~~ (1) Except as provided in division (C)(2) of this 548
section, nothing in this chapter shall be construed to permit 549
~~tolls~~ user fees to be charged on existing nontoll public roads. 550

(2) Division (C)(1) of this section does not apply to user 551
fees charged for the use of a toll project that consists of the 552
replacement, improvement, rehabilitation, operation, and 553
maintenance of a bridge or system of bridges that carries two 554
interstate highways, neither of which is a three digit partial or 555
full circumferential, spur, or loop route, over the Ohio river to 556
another state, and for the replacement, improvement, 557
rehabilitation, operation, and maintenance of the roadways that 558
provide ingress to and egress from such a bridge or system of 559
bridges, generally following the route of those interstate 560
highways. 561

Sec. 5531.13. (A) The director of transportation may acquire 562
or dispose of any public or private property or interests therein 563
that the director determines to be necessary, convenient, or 564
proper for the construction, improvement, repair, maintenance, 565
administration, or operation of toll projects in the same manner 566
as the director may acquire or dispose of such property for 567
transportation facilities or highway purposes, under sections 568
5501.311 to 5501.34 and 5501.45 and Chapter 5519. of the Revised 569
Code. 570

(B) The director may enter into any contracts the director 571

determines to be necessary, convenient, or proper for the 572
construction, improvement, repair, maintenance, administration, or 573
operation of toll projects in the manner provided in Chapter 5525. 574
of the Revised Code or pursuant to a public-private agreement 575
under sections 5501.70 to 5501.83 of the Revised Code. 576

(C) The director may enter into any professional contracts 577
the director determines to be necessary, convenient, or proper for 578
the construction, improvement, repair, maintenance, 579
administration, or operation of toll projects in the manner 580
provided in Chapter 5526. of the Revised Code or pursuant to a 581
public-private agreement under sections 5501.70 to 5501.83 of the 582
Revised Code. 583

(D) ~~Tolls~~ User fees and accounts within the Ohio toll fund 584
established in section 5531.14 of the Revised Code may be used for 585
the acquisition of property under division (A) of this section or 586
pursuant to contracts entered into under division (B) or (C) of 587
this section to the same extent permitted by section 5531.14 of 588
the Revised Code with respect to obligations. 589

Sec. 5531.14. (A) To the extent permitted by federal law, the 590
director of transportation may fix, revise, charge, and collect 591
~~tolls~~ user fees for each toll project, and contract with any 592
person or governmental agency desiring the use of any part 593
thereof, including the right-of-way adjoining the paved portion, 594
for placing thereon telephone, electric light, or power lines, 595
service facilities, or for any other purpose, and fix the terms, 596
conditions, rents, and rates of charge for such use; provided, 597
that no ~~toll~~ user fee, charge, or rental may be made for placing 598
in, on, along, over, or under the toll project, equipment or 599
public utility facilities that are necessary to serve service 600
facilities or to interconnect any public utility facilities. 601

A toll project operator shall display signs that identify the 602

applicable user fees, including fees for motor vehicles that do 603
not have an active, functioning electronic toll collection device 604
registered for and in use in the vehicle. The toll project 605
operator shall erect or otherwise display signs in advance of the 606
toll project at locations that are of distances that are 607
sufficient to notify motor vehicle operators of the opportunity to 608
exit the street or highway on which they are traveling before the 609
street or highway becomes, becomes part of, or otherwise leads to 610
the toll project and for the use of which user fees apply. 611

(B) In accordance with Chapter 119. of the Revised Code, the 612
director shall establish a plan, schedule, or system of ~~tolls~~ user 613
fees or charges and shall declare the purpose, amount, and 614
duration of the ~~tolls~~ user fees or charges. Any proposal to 615
implement a ~~toll~~ user fee or other charge under this section may 616
include a plan, schedule, or system of tolls or charges that is 617
subject to adjustment by the director within and in accordance 618
with that plan, schedule, or system. As part of the plan, 619
schedule, or system, the director shall develop a written process 620
for setting user fee rates. In developing the process, the 621
director shall seek and consider public comment. In doing so, the 622
director shall hold at least one public hearing within fifty miles 623
of the location of the toll project for which the written process 624
is developed. 625

~~(B) For any toll imposed under this section, the department~~ 626
~~of transportation may use a system for toll collection that is~~ 627
~~capable of charging an account holder the appropriate toll or~~ 628
~~charge by transmission of information from an electronic device on~~ 629
~~a motor vehicle to the toll lane, which information is used to~~ 630
~~charge the account holder the appropriate toll or charge.~~ 631

~~(C) One or more tolls, or a portion of any toll, may be~~ 632
~~pledged to the repayment of obligations in the bond proceedings~~ 633
~~for those obligations and shall be a pledged receipt for those~~ 634

~~obligations to the extent pledged in those bond proceedings.~~ 635

~~(D) Tells The director, in accordance with Chapter 119. of 636
the Revised Code, also may adopt such additional rules as the 637
director determines necessary for the establishment, collection, 638
and enforcement of user fees and administrative fees, including 639
the purpose, amount, and duration of the fees. 640~~

~~(C) One or more user fees, or a portion of any user fees, may 641
be pledged to the repayment of obligations issued for the purpose 642
of financing the toll project and shall be a pledged receipt for 643
those obligations to the extent pledged in the proceedings 644
authorizing such obligations. One or more user fees, or a portion 645
of any user fees, also may be pledged to the repayment of 646
obligations under any public-private agreement or related 647
financing as provided in sections 5501.70 to 5501.83 of the 648
Revised Code. 649~~

~~(D) User fees shall be so fixed and adjusted by the director 650
as to provide funds at least sufficient with other revenues of the 651
Ohio transportation system, if any, to pay all of the following: 652~~

~~(1) Any ~~bond~~ debt service charges on obligations issued to 653
pay costs of one or more toll projects as such charges become due 654
and payable, taking into account any other amounts available for 655
such purposes; 656~~

~~(2) Any obligations under any public-private agreement 657
entered into in connection with a toll project as such amounts 658
become due and payable; 659~~

~~(3) The cost of maintaining, improving, repairing, 660
constructing, financing and operating toll projects within the 661
interstate system or the state highway system and its different 662
parts and sections, and to create and maintain any reserves for 663
those purposes. 664~~

~~(E) Except as provided in division (F) of this section, money 665~~

received from ~~tolls imposed under this section~~ user fees, other 666
than those received pursuant to a public-private agreement, which 667
shall be deposited in accordance with such agreement and shall be 668
used for the exclusive benefit of such toll project, shall be 669
deposited to the credit of the Ohio toll fund, which is hereby 670
created in the state treasury. The treasurer of state may 671
establish separate subaccounts within the Ohio toll fund as 672
determined to be necessary or convenient to pay costs of 673
constructing, improving, repairing, maintaining, administering, 674
and operating toll projects within the state highway system. Any 675
remaining money deposited into the Ohio toll fund shall be used at 676
the discretion of the director to support construction, 677
improvement, repair, maintenance, administration, and operation 678
costs for approved toll projects and highway projects within one 679
mile of a toll project. All investment earnings of the fund shall 680
be credited to the fund. 681

(F) The issuing authority ~~shall~~ of obligations issued for the 682
purpose of financing the toll project, by the fifteenth day of 683
July of each fiscal year, shall certify or cause to be certified 684
to the department of transportation and the office of budget and 685
management the total amount of money required during the current 686
fiscal year to meet in full all ~~bond~~ debt service charges and 687
otherwise comply with the requirements of any applicable bond 688
proceedings and all obligations under any public-private agreement 689
relating to a toll project as provided in sections 5501.70 to 690
5501.83 of the Revised Code. The issuing authority shall make or 691
cause to be made supplemental certifications to the department ~~of~~ 692
~~transportation~~ and the office of budget and management for each 693
bond service payment date and at such other times during each 694
fiscal year as may be provided in the applicable bond ~~proceedings~~ 695
proceeding or public-private agreement or required by that 696
department or office. Bond service charges, costs of credit 697
enhancement facilities, other financing costs, and any other 698

amounts required under the applicable bond proceedings and all 699
amounts required under any applicable public-private agreement 700
shall be set forth separately in each certification. Money 701
received from ~~tolls~~ user fees and other pledged receipts shall be 702
deposited to the credit of the bond service fund at such times and 703
in such amounts as are necessary to satisfy all those payment 704
requirements of the applicable bond proceedings. ~~When all or to~~ 705
the credit of any fund established for such purpose under any 706
public-private agreement. At such time that bond service charges 707
on all outstanding bonds issued in connection with any toll 708
project and the interest on the bonds have been paid, or a 709
sufficient amount for the payment of all such bonds and the 710
interest on the bonds to the maturity of the bonds has been set 711
aside in trust for the benefit of the bondholders, as provided in 712
the applicable bond proceedings, and at such time as all amounts 713
due and to become due pursuant to a public-private agreement, 714
which are payable from user fees, have been paid, the project 715
shall be operated, improved, and maintained by the department of 716
transportation as a part of the state highway system and shall be 717
free of ~~tolls~~ user fees. 718

Sec. 5531.141. (A) The department of transportation may 719
collect a user fee by utilizing a system of collection that is 720
capable of charging an account holder the appropriate user fee by 721
transmission of information from an electronic toll collection 722
device on a motor vehicle. In addition, for any motor vehicle that 723
does not use an electronic toll collection device, the department 724
may utilize an electronic-monitoring system for user fee 725
collection. 726

(B)(1) If a motor vehicle uses a toll project and the user 727
fee is not paid through an electronic toll collection device or 728
otherwise, the toll project operator first shall use the 729
electronic-monitoring system for the toll project to determine if 730

the registered owner of the motor vehicle has established an 731
account for the payment of the user fee. If such an account has 732
been established, the toll project operator shall charge the 733
account holder the appropriate user fee. If the toll project 734
operator cannot locate an established account, or if the toll 735
project operator locates an established account but the account 736
cannot be charged the appropriate user fee, the toll project 737
operator may send by regular first class mail an invoice for the 738
unpaid user fee. The toll project operator shall include with the 739
invoice the information described in section 5531.143 of the 740
Revised Code. The toll project operator shall send the invoice to 741
the registered owner of the motor vehicle as shown in the records 742
of either of the following: 743

(a) The bureau of motor vehicles; 744

(b) The department, division, bureau, office, or other unit 745
of government of any other state or jurisdiction that is 746
functionally equivalent to the bureau of motor vehicles. 747

(2) With respect to any user fee and any associated 748
administrative fee, the toll project operator, in the toll project 749
operator's sole discretion, may determine not to pursue collection 750
of that user fee or administrative fee or to terminate collection 751
measures in relation to that user fee or administrative fee. 752

Sec. 5531.142. (A) A person or entity that receives an 753
invoice under section 5531.141 of the Revised Code or a late 754
notice under division (C) of this section shall do one of the 755
following: 756

(1) Pay the user fee and any administrative fee set forth in 757
the invoice or late notice directly to the toll project operator 758
within thirty-five days after the date of mailing of the invoice 759
or late notice; 760

(2) File with the toll project operator a notice to contest liability for the unpaid user fee within thirty-five days after the date of the mailing of the invoice or late notice by utilizing the form provided with the invoice or late notice under section 5531.143 of the Revised Code; 761
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(3) If the registered owner is a motor vehicle leasing dealer or a motor vehicle renting dealer, notify the toll project operator within thirty-five days after the date of mailing of the invoice or late notice of the name and address of the person who was the lessee or renter of the motor vehicle at the time the user fee was incurred. A motor vehicle leasing dealer or a motor vehicle renting dealer that receives an invoice or late notice shall not pay a user fee or any administrative fee and subsequently attempt to collect a fee or assess the lessee or renter a charge in excess of the amount actually paid on behalf of the lessee or renter. 766
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(B) Upon receipt of the name and address of the lessee or renter of a motor vehicle provided by a motor vehicle leasing dealer or motor vehicle renting dealer under division (A)(3) of this section, the toll project operator shall send an invoice to the lessee or renter of the motor vehicle as described in section 5531.141 of the Revised Code. The toll project operator shall send all subsequent late notices for the unpaid user fees to the lessee or renter, and the motor vehicle renting or leasing dealer has no further liability for unpaid user fees or administrative fees under this chapter. 777
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(C) If a registered owner fails to pay or contest an invoice within thirty-five days after the date of mailing of the invoice, the toll project operator may send to the registered owner by regular first class mail a late notice containing the information described in section 5531.143 of the Revised Code. The toll project operator may charge an administrative fee for each late 787
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notice, the purpose of which is to enable the toll project 793
operator to recover the expenses of collecting the unpaid user 794
fee. The director of transportation shall establish the amount of 795
the administrative fee by rule. 796

Sec. 5531.143. A toll project operator shall include with 797
each invoice and late notice all of the following: 798

(A) The registered owner's name and current known address; 799

(B) Descriptions and amounts of all user fees and 800
administrative fees assessed; 801

(C) A request for payment within thirty-five days after the 802
date of mailing of such invoice or late notice; 803

(D) A warning of the potential consequences for failing to 804
pay the total amount due as indicated in such invoice or late 805
notice, including additional fees and penalties, potential court 806
summons, and inability to renew motor vehicle registrations; 807

(E) Information for disputing the invoice or late notice and 808
a form that a person may use to file a notice to contest liability 809
for a user fee or administrative fee; 810

(F) Contact information for the customer service center for 811
the applicable toll project; and 812

(G) Information about obtaining an electronic toll collection 813
device and establishing an electronic toll collection account. 814

Sec. 5531.144. (A) The registered owner of a motor vehicle 815
that utilizes a toll project is liable for payment of the 816
applicable user fee. 817

(B)(1) If the registered owner, in response to an invoice 818
mailed to the registered owner under section 5531.141 of the 819
Revised Code or a late notice mailed under section 5531.142 of the 820
Revised Code, submits a notice to contest liability for the user 821

fee or any administrative fee, the toll project operator shall 822
schedule a hearing at which the registered owner may contest 823
liability for the user fee or administrative fee. The toll project 824
operator shall send written notice by regular first class mail to 825
the registered owner listing the time and date of the hearing. A 826
hearing officer of the toll project operator shall preside over 827
the hearing and shall hold the hearing not later than thirty-five 828
days after the date of mailing of the hearing notice. The hearing 829
officer shall conduct the hearing at a location within the county 830
in which the toll project is located. The registered owner may 831
present evidence at the hearing as to the reasons why the 832
registered owner is not liable for payment of the user fee or 833
administrative fee. 834

At the hearing, the hearing officer shall determine if the 835
registered owner is liable for the payment of any user fee or 836
administrative fee. 837

(2) Upon a finding by the hearing officer that the registered 838
owner is not liable for payment of the user fee or administrative 839
fee, the hearing officer shall enter that finding into the records 840
of the toll project operator and cancel the invoice. 841

(3) If the hearing officer finds that the registered owner is 842
liable for payment of the user fee or any administrative fee, the 843
hearing officer shall enter that finding into the records of the 844
toll project operator. If payment in full is not made upon 845
completion of the hearing, the hearing officer shall notify the 846
registrar of motor vehicles of the hearing officer's decision that 847
the registered owner is liable for payment of the user fee or any 848
administrative fee. The hearing officer also shall include with 849
the notification to the registrar a motor vehicle certificate of 850
registration issuance prevention order. The hearing officer shall 851
give the registered owner a copy of the order. The order remains 852
in effect until the toll project operator notifies the registrar 853

that all unpaid user fees and administrative fees have been paid 854
in full. 855

If the hearing officer finds that the registered owner is 856
liable for payment of the user fee or any administrative fee and 857
the registered owner resides in another state, the hearing officer 858
shall send notice of the hearing officer's decision to the 859
department, division, bureau, office, or other unit of government 860
that is functionally equivalent to the bureau of motor vehicles. 861
The hearing officer shall include with the notice the registration 862
prevention order, which shall have the same effect in another 863
state or jurisdiction as in this state. 864

(4) If the registered owner does not pay all unpaid user fees 865
and administrative fees within thirty-five days after the date of 866
the hearing officer's decision that the registered owner is liable 867
for payment of such fees, and the registered owner does not file 868
an appeal described in division (C) of this section within that 869
same thirty-five-day time period, the toll project operator may 870
file a civil suit against the registered owner in the municipal 871
court or county court having jurisdiction over the location of the 872
toll project as provided in section 5531.146 of the Revised Code. 873

(C)(1) The registered owner may appeal an adverse finding by 874
the hearing officer to the municipal court or county court having 875
jurisdiction over the location of the toll project within 876
thirty-five days after the date of the hearing officer's decision 877
that the registered owner is liable for payment of such fees. If 878
the registered owner fails to file an appeal with the municipal 879
court or county court within that time period, the registered 880
owner is considered to have waived the registered owner's right to 881
appeal the decision of the hearing officer. After that time period 882
has expired, the toll project operator may file a civil suit 883
against the registered owner in the municipal court or county 884
court having jurisdiction over the location of the toll project as 885

provided in section 5531.146 of the Revised Code. 886

Upon the filing of a timely appeal by the registered owner, 887
the clerk of the municipal court or county court shall notify the 888
registrar of the filing of the appeal by the registered owner. The 889
motor vehicle certificate of registration issuance prevention 890
order is automatically stayed pending the results of the appeal in 891
the municipal court or county court. 892

(2) At the appeal hearing, the municipal court or county 893
court shall determine whether the registered owner is liable for 894
the payment of any user fee or administrative fee. If the court 895
finds that the registered owner is not liable for payment of the 896
user fee or administrative fee, the court shall issue a ruling to 897
that effect and cancel the invoice. The toll project operator 898
immediately shall inform the registrar of the ruling and shall 899
direct the registrar to cancel the motor vehicle certificate of 900
registration issuance prevention order issued under division 901
(B)(3) of this section. 902

If the court finds that the registered owner is liable for 903
payment of the user fee or any administrative fee, the court shall 904
issue a ruling to that effect. If the court issues such a ruling 905
and payment in full is not made to the toll project operator upon 906
completion of the appeal hearing, the toll project operator shall 907
inform the registrar of motor vehicles of the ruling and the 908
failure by the registered owner to make payment in full. In that 909
circumstance, the stay of the motor vehicle certificate of 910
registration issuance prevention order described in division 911
(C)(1) of this section terminates and the order becomes effective. 912
In addition, if the registered owner fails to pay in full the user 913
fee and any administrative fee within thirty-five days after the 914
date the court issues the ruling, the toll project operator may 915
file a civil suit against the registered owner in the municipal 916
court or county court having jurisdiction over the location of the 917

toll project as provided in section 5531.146 of the Revised Code. 918

If, upon completion of the appeal hearing, the registered 919
owner makes payment in full to the toll project operator of all 920
user fees and administrative fees that the court ruled the 921
registered owner was liable for payment, the toll project operator 922
shall inform the registrar of motor vehicles of the ruling and the 923
payment in full by the registered owner and direct the registrar 924
to cancel the motor vehicle certificate of registration issuance 925
prevention order. 926

(D) If the registered owner fails to pay an invoice and any 927
administrative fee and fails to submit a notice to contest 928
liability for any of those fees within thirty-five days after the 929
date of mailing of the invoice, the toll project operator may send 930
a late notice to the registered owner as provided in division (C) 931
of section 5531.142 of the Revised Code. If, in response to the 932
late notice, the registered owner submits a notice to contest 933
liability for the user fee and any administrative fee within 934
thirty-five days after the date of mailing of the late notice, the 935
toll project operator shall schedule and hold a hearing as 936
described in division (B)(1) of this section. Divisions (B)(2), 937
(3), and (4) and (C)(1) and (2) of this section apply to such a 938
hearing. 939

Sec. 5531.145. (A) If the toll project operator sends a late 940
notice to the registered owner and the registered owner, within 941
thirty-five days after the date of mailing of the late notice, 942
fails to pay the user fee and any administrative fee contained in 943
the late notice and fails to submit a notice to contest liability 944
for any of those fees, the toll project operator may do either of 945
the following: 946

(1) Issue a motor vehicle certificate of registration 947
issuance prevention order to the registrar of motor vehicles and 948

send a copy of the order to the registered owner. If the 949
registered owner resides in another state or jurisdiction, the 950
toll project operator shall send the order to the department, 951
division, bureau, office, or other unit of government that is 952
functionally equivalent to the bureau of motor vehicles. The order 953
shall have the same effect in another state or jurisdiction as in 954
this state. 955

(2) File a civil suit against the registered owner in the 956
municipal court or county court having jurisdiction over the 957
location of the toll project as provided in section 5531.146 of 958
the Revised Code. 959

(B) If the toll project operator sends a motor vehicle 960
certificate of registration issuance prevention order to the 961
registrar under division (A)(1) of this section, the registered 962
owner may file a request for a hearing in the municipal court or 963
county having jurisdiction over the location of the toll project 964
within thirty-five days after the date the toll project operator 965
sends the order to the registrar. The order shall remain in effect 966
pending the results of the hearing in the municipal court or 967
county court. If the registered owner fails to file an appeal with 968
the municipal court or county court within that thirty-five-day 969
period, the registered owner is considered to have waived the 970
registered owner's right to appeal the issuance of the motor 971
vehicle certificate of registration issuance prevention order. The 972
toll project operator may file a civil suit against the registered 973
owner in the municipal court or county court having jurisdiction 974
over the location of the toll project as provided in section 975
5531.146 of the Revised Code. 976

(C)(1) If an appeal hearing is requested under division (B) 977
of this section, the municipal court or county court shall 978
determine whether the registered owner is liable for the payment 979
of any user fee or administrative fee and whether the issuance by 980

the toll project operator of the motor vehicle certificate of 981
registration issuance prevention order was valid. If the court 982
finds that the registered owner is not liable for payment of the 983
user fee or administrative fee, the court shall issue a ruling to 984
that effect and dismiss the late notice. The toll project operator 985
immediately shall inform the registrar of the ruling and shall 986
direct the registrar to cancel the motor vehicle certificate of 987
registration issuance prevention order issued under division 988
(A)(1) of this section. 989

(2) If the court finds that the registered owner is liable 990
for payment of the user fee or any administrative fee and that the 991
issuance by the toll project operator of the motor vehicle 992
certificate of registration issuance prevention order was valid, 993
the court shall issue a ruling to that effect. If the court issues 994
such a ruling and payment in full is not made to the toll project 995
operator upon completion of the appeal hearing, the toll project 996
operator shall inform the registrar of motor vehicles of the 997
ruling and the failure by the registered owner to make payment in 998
full, and the motor vehicle certificate of registration issuance 999
prevention order issued under division (A)(1) of this section 1000
remains in effect. 1001

(3) If the court finds that the registered owner is liable 1002
for payment of the user fee or any administrative fee but the 1003
issuance by the toll project operator of the motor vehicle 1004
certificate of registration issuance prevention order was not 1005
valid, the court shall issue a ruling to that effect. If the court 1006
issues such a ruling, the toll project operator shall inform the 1007
registrar of the ruling and direct the registrar to cancel the 1008
motor vehicle certificate of registration issuance prevention 1009
order. The registered owner remains liable for payment of the user 1010
fee or any administrative fee. The toll project operator may 1011
reissue the motor vehicle certificate of registration issuance 1012

prevention order. If the toll project operator reissues the order, 1013
the registered owner may appeal the order as provided in division 1014
(B) of this section. 1015

(4) If, upon completion of the appeal hearing, the registered 1016
owner pays in full to the toll project operator all user fees and 1017
administrative fees for which the court ruled the registered owner 1018
was liable, the toll project operator shall inform the registrar 1019
of the ruling and the payment in full by the registered owner. The 1020
toll project operator also shall direct the registrar to cancel 1021
the motor vehicle certificate of registration issuance prevention 1022
order. 1023

(5) If the court rules under division (C)(2) or (3) of this 1024
section that the registered owner is liable for payment of the 1025
user fee or any administrative fee, and the registered owner does 1026
not pay all such fees within thirty-five days after the court 1027
issues the ruling, the toll project operator may file a civil suit 1028
against the registered owner in the municipal court or county 1029
court having jurisdiction over the location of the toll project as 1030
provided in section 5531.146 of the Revised Code. 1031

(D) At any time after a toll project operator issues an order 1032
under division (A)(1) of this section, the registered owner may 1033
pay all user fees and administrative fees owed to the toll project 1034
operator. If such payment is made, the toll project operator shall 1035
inform the registrar of the payment and shall direct the registrar 1036
to cancel the motor vehicle certificate of registration prevention 1037
order. 1038

Sec. 5531.146. (A)(1) As provided in sections 5531.144 and 1039
5531.145 of the Revised Code, a toll project operator may file a 1040
civil suit against a registered owner in the municipal court or 1041
county court having jurisdiction over the location of the toll 1042
project. The toll project operator also shall file all related 1043

documentation and information described in section 5531.143 of the 1044
Revised Code with the clerk of the municipal court or county 1045
court. 1046

Except as otherwise provided in division (A)(2) of this 1047
section, the toll project operator shall not file such a suit 1048
earlier than thirty-five days after the date of mailing of a late 1049
notice to the registered owner. 1050

(2) In a circumstance in which a registered owner is liable 1051
for multiple user fees and any associated administrative fees 1052
involving one or more motor vehicles, the toll project operator 1053
may file a civil suit addressing all such user fees and 1054
administrative fees; provided, no such suit shall include fees 1055
incurred more than one hundred twenty-five days prior to the date 1056
of filing of such suit. 1057

(3) The clerk of the municipal court or county court shall 1058
execute a summons regarding a suit filed under division (A)(1) of 1059
this section by sending a copy of the summons in accordance with 1060
the rules of civil procedure to the address of the registered 1061
owner of the vehicle as shown in the records of the bureau of 1062
motor vehicles, as identified and provided by a motor vehicle 1063
leasing dealer or motor vehicle renting dealer, or as shown in the 1064
records of the department, division, bureau, office, or other unit 1065
of government of any other state or jurisdiction that is 1066
functionally equivalent to the bureau of motor vehicles. The 1067
issuance of such a summons constitutes sufficient notice to the 1068
registered owner. 1069

The summons shall compel the appearance of the registered 1070
owner to appear in the municipal court or county court, and shall 1071
include notice of the time and place of the trial as well as the 1072
potential civil penalty and any associated costs. The summons also 1073
shall include a statement that the registered owner's motor 1074

vehicle utilized a toll project and therefore the registered owner 1075
incurred liability for payment of the applicable user fee as 1076
provided in division (A) of section 5531.144 of the Revised Code 1077
and also shall list the Revised Code citation for that section. 1078
The summons constitutes sufficient notice to the registered owner 1079
that the vehicle was used on a toll project and, as a result, the 1080
registered owner is liable for payment of the user fee. 1081

(B) Proof that a motor vehicle utilized a toll project and 1082
therefore the registered owner of the motor vehicle is liable for 1083
payment of the applicable user fee shall be evidenced by either or 1084
both of the following: 1085

(1) Information and documentation obtained from an 1086
electronic-monitoring system or electronic toll collection system; 1087

(2) A certificate confirming the identification of the 1088
vehicle issued by a toll project operator that is based on an 1089
inspection of photographs, microphotographs, videotapes, other 1090
recorded images or identifying data produced by an 1091
electronic-monitoring system, or through electronic data collected 1092
by an electronic toll collection system. 1093

The certificate and the documentation attached thereto are 1094
prima facie evidence of the facts contained therein. The court 1095
shall ensure that the certificate and any photographs, 1096
microphotographs, videotapes, or other recorded images or 1097
electronic data evidencing liability for payment of the applicable 1098
user fee are available for inspection in any proceeding to 1099
adjudicate the liability for payment of the user fee. 1100

(C)(1) A registered owner is not liable for a user fee and it 1101
is a complete defense to a cause of action asserting such 1102
liability if within thirty-five days after the mailing of the 1103
invoice, late notice, or a summons, the registered owner of the 1104
motor vehicle produces for the toll project operator or the court 1105

a certified copy of a report of a law enforcement agency showing 1106
both of the following: 1107

(a) The motor vehicle had been reported stolen prior to the 1108
time that the motor vehicle utilized the toll project. 1109

(b) The motor vehicle had remained stolen at the time of the 1110
alleged violation. 1111

(2) The court shall dismiss the case against a registered 1112
owner when divisions (C)(1)(a) and (b) apply. 1113

(D) The toll project operator may offer to the registered 1114
owner the option to pay the unpaid user fee and any administrative 1115
fee, as specified in the summons, plus a reduced civil penalty, 1116
provided that the registered owner actually pays to the toll 1117
project operator the entire amount so calculated not less than 1118
fourteen days prior to the scheduled trial date. The toll project 1119
operator shall establish a schedule for reduced civil penalties 1120
that are offered to registered owners pursuant to this division, 1121
and the toll project operator shall adhere to the schedule when 1122
making such offers. The toll project operator may revise the 1123
schedule from time to time as the toll project operator determines 1124
necessary. 1125

If the registered owner accepts the offer and the toll 1126
project operator receives the entire amount not less than fourteen 1127
days prior to the scheduled trial date, the toll project operator 1128
shall move the court, not less than five business days prior to 1129
the trial date, to dismiss the summons issued to the registered 1130
owner. Upon such a motion, the court shall dismiss the summons and 1131
dismiss the case. 1132

(E)(1) Upon a finding by the municipal court or county court 1133
that the registered owner is liable for payment of the user fee as 1134
provided in division (A) of section 5531.144 of the Revised Code, 1135
the court shall order the registered owner to pay all applicable 1136

court costs, user fees due, and administrative fees. The court 1137
also shall impose a civil penalty upon the registered owner, as 1138
follows: 1139

(a) For a first instance, as shown in the records of the toll 1140
project operator, in which the registered owner was liable for 1141
payment of a user fee and the registered owner did not pay the 1142
user fee and did not submit a timely notice to contest the user 1143
fee and the toll project operator sent both an invoice and a late 1144
notice to the registered owner, seventy-five dollars; 1145

(b) For a second instance as described in division (E)(1)(a) 1146
of this section within one year of a first such instance, one 1147
hundred fifty dollars; 1148

(c) For a third instance as described in division (E)(1)(a) 1149
of this section within two years of a second such instance, two 1150
hundred fifty dollars; 1151

(d) For a fourth or subsequent instance as described in 1152
division (E)(1)(a) of this section within three years of a third 1153
such instance, five hundred dollars. 1154

(2) The clerk of the municipal court or county court shall 1155
pay all user fees, administrative fees, and penalties the court 1156
assesses and collects under this section to the department of 1157
transportation for deposit into the state treasury to the credit 1158
of the highway operating fund or for payment by the department in 1159
accordance with a public-private agreement pursuant to sections 1160
5501.70 to 5501.83 of the Revised Code. 1161

(F)(1) Upon a finding by a court that the registered owner is 1162
liable for payment of a user fee as provided in division (A) of 1163
section 5531.144 of the Revised Code, the court shall issue a 1164
motor vehicle certificate of registration issuance prevention 1165
order. The order shall remain in effect until the court has 1166
notified the registrar that all unpaid user fees, administrative 1167

fees, and civil penalties have been paid in full and the court has 1168
issued a new order rescinding its previous order. The registrar 1169
and all deputy registrars shall comply with the order. 1170

(2) If the registered owner resides in another state or 1171
jurisdiction, the court shall issue a motor vehicle certificate of 1172
registration issuance prevention order and send a copy of the 1173
order to the department, division, bureau, office, or other unit 1174
of government of another state or jurisdiction that is 1175
functionally equivalent to the bureau of motor vehicles for 1176
enforcement in that other state or jurisdiction. The order shall 1177
have the same effect in another state or jurisdiction as in this 1178
state. 1179

(G)(1) A civil penalty imposed pursuant to this section shall 1180
not be made part of the driving record of the person upon whom 1181
such civil penalty is imposed, nor shall it be considered in any 1182
manner for insurance purposes in the provision of motor vehicle 1183
insurance coverage. 1184

(2) No person shall be subject to both this section and to 1185
criminal prosecution under any provision of the Revised Code or 1186
any rule adopted thereunder for nonpayment of user fees or related 1187
administrative fees. 1188

Sec. 5531.147. A toll project operator shall not initiate 1189
collection procedures that are regulated by federal law against a 1190
registered owner in any of the following circumstances: 1191

(A) During the thirty-five-day period after the date of 1192
mailing of an invoice or a late notice to the registered owner; 1193

(B) The registered owner has timely submitted a notice to 1194
contest liability for a user fee or any administrative fee to the 1195
toll project operator. The toll project operator may initiate 1196
collection procedures that are regulated by federal law against 1197

such a registered owner if, at the hearing conducted by the 1198
hearing officer described in section 5533.144 of the Revised Code, 1199
the hearing officer finds that the registered owner is liable for 1200
payment of the user fee or administrative fee at issue and the 1201
registered owner does not pay the fee at issue in full within 1202
thirty-five days after the hearing officer makes the finding. 1203

(C) The registered owner has filed a request for an appeal 1204
hearing with the municipal court or county court having 1205
jurisdiction over the location of the toll project. The toll 1206
project operator may initiate collection procedures that are 1207
regulated by federal law against such a registered owner if, at 1208
the appeal hearing conducted by the municipal court or county 1209
court described in section 5533.144 of the Revised Code, the court 1210
finds that the registered owner is liable for payment of the user 1211
fee or administrative fee at issue and the registered owner does 1212
not pay the fee at issue in full within thirty-five days after the 1213
court issues a ruling to that effect. 1214

(D) The toll project operator has filed a civil suit against 1215
the registered owner in the municipal court or county court having 1216
jurisdiction over the location of the toll project. 1217

Sec. 5531.148. (A) A toll project operator may enter into an 1218
agreement with the bureau of motor vehicles and the department, 1219
division, bureau, office, or other unit of government of any other 1220
state or jurisdiction that is functionally equivalent to the 1221
bureau of motor vehicles to obtain motor vehicle owner and 1222
registration information that is necessary to conduct electronic 1223
toll collection and electronic monitoring. 1224

(B)(1) A toll project operator shall ensure that information 1225
collected by an electronic toll collection device, an 1226
electronic-monitoring system in conjunction with an electronic 1227
toll collection system, or under division (A) of this section is 1228

limited solely to that information that is necessary for the 1229
collection of unpaid user fees and administrative fees; necessary 1230
to establish liability of the registered owner of a motor vehicle 1231
for payment of a user fee as provided in division (A) of section 1232
5531.144 of the Revised Code; or necessary in any proceeding to 1233
establish or confirm such liability. 1234

(2) A toll project operator shall ensure that all images or 1235
other data collected by an electronic toll collection device, an 1236
electronic-monitoring system, or under division (A) of this 1237
section are: 1238

(a) Maintained in a protected database with security that is 1239
at least comparable to the security used for databases operated by 1240
the department of transportation; 1241

(b) Used solely for the collection of unpaid user fees and 1242
administrative fees. 1243

(3) All of the following apply to the images and other data 1244
described in division (B)(2) of this section: 1245

(a) The images and other data are not public records under 1246
section 149.43 of the Revised Code. 1247

(b) A toll project operator or any other person shall not 1248
sell or use the images and data for sales, solicitation, or 1249
marketing purposes. Division (B)(3)(b) of this section does not 1250
prohibit the department of transportation or the toll project 1251
operator from using the images and data to facilitate collection 1252
or payment of user fees and administrative fees. 1253

(c) A toll project operator or any other person shall not 1254
disclose the images and data to any other entity except to a 1255
registered owner who contests liability for and challenges the 1256
imposition of a user fee or administrative fee; or except as may 1257
be necessary for the collection of unpaid user fees or 1258
administrative fees. 1259

(d) The images and data shall not be used in any court in a 1260
pending action or proceeding except upon an order from a court of 1261
competent jurisdiction or unless the action or proceeding relates 1262
to the liability of the registered owner of a motor vehicle for 1263
payment of a user fee as provided in division (A) of section 1264
5531.144 of the Revised Code. 1265

(4)(a) Except as otherwise provided in this section, a toll 1266
project operator shall not retain any images or other data 1267
collected by an electronic toll collection device, an 1268
electronic-monitoring system, or under division (A) of this 1269
section and shall purge, write over, or otherwise eliminate, from 1270
existence the images or other data not later than one hundred 1271
eighty days after the collection of any unpaid user fees or 1272
administrative fees. Upon request from the director of 1273
transportation, any entity operating an electronic toll collection 1274
system or electronic-monitoring system in conjunction with an 1275
electronic toll collection system shall certify compliance with 1276
this section and, upon request, shall make all records pertaining 1277
to such system available for inspection and audit by the director 1278
or the director's designee. 1279

(b) No entity operating an electronic toll collection system 1280
or electronic-monitoring system in conjunction with an electronic 1281
toll collection system shall fail to certify compliance with this 1282
section or fail, upon request, to make all records pertaining to 1283
such system available for inspection and audit by the director or 1284
the director's designee. 1285

(5) Whoever violates division (B)(4)(b) of this section is 1286
guilty of a minor misdemeanor on a first offense and a misdemeanor 1287
of the fourth degree on each subsequent offense. 1288

Sec. 5531.149. (A) A toll project operator shall compensate 1289
the bureau of motor vehicles for its actions in enforcing sections 1290

5531.11 to 5531.18 of the Revised Code with respect to the 1291
registered owner of a motor vehicle that is titled or registered 1292
in this state. The toll project operator shall provide such 1293
compensation by collecting and paying to the bureau, on a monthly 1294
basis, an administrative fee of five dollars for each certificate 1295
of registration issuance prevention order sent to and processed by 1296
the bureau under sections 5531.11 to 5531.18 of the Revised Code. 1297
The bureau shall deposit all money it collects under this division 1298
in the state treasury to the credit of the state bureau of motor 1299
vehicles fund created in section 4501.25 of the Revised Code. 1300

(B) The director of transportation may enter into an 1301
agreement with the department, division, bureau, office, or other 1302
unit of government of any other state or jurisdiction that is 1303
functionally equivalent to the department of transportation or the 1304
bureau of motor vehicles for the purpose of enforcing sections 1305
5531.11 to 5531.18 of the Revised Code with respect to the 1306
registered owner of a motor vehicle that is titled or registered 1307
in such other state or jurisdiction and utilizes a toll project. 1308
The agreement may provide for the denial in such other state or 1309
jurisdiction of the issuance of a new or renewal motor vehicle 1310
certificate of registration in the name of that person and the 1311
denial of any motor vehicle certificate of registration for the 1312
motor vehicle that utilized a toll project for which the required 1313
user fee or associated administrative fee was not paid by the 1314
registered owner. 1315

Sec. 5531.15. (A) The director of transportation, in 1316
accordance with Chapter 119. of the Revised Code, may adopt such 1317
rules as the director considers advisable for the control and 1318
regulation of traffic on any toll project, for the protection and 1319
preservation of property under the jurisdiction and control of the 1320
department of transportation, for the maintenance and preservation 1321

of good order within the property under its control, and for the 1322
purpose of establishing owner or operator liability for failure to 1323
comply with toll collection rules. 1324

(B) The rules shall provide that ~~public police officers~~ all 1325
of the following persons shall be afforded ready access, while in 1326
the performance of their official duties, to all property under 1327
the jurisdiction of the department of transportation and without 1328
the payment of ~~tolls~~ any user fee: 1329

(1) Public police officers; 1330

(2) Operators of municipal, township, county, and state 1331
maintenance vehicles; 1332

(3) Operators of United States military vehicles traveling in 1333
a convoy; 1334

(4) Operators of official emergency response vehicles. 1335

(C) No person shall violate any such rules of the department 1336
of transportation. 1337

(D)(1) All fines collected for the violation of applicable 1338
laws of the state and the rules of the department of 1339
transportation or money arising from bonds forfeited for such 1340
violation shall be disposed of in accordance with section 5503.04 1341
of the Revised Code. 1342

(2) All fees or charges assessed by the department of 1343
transportation in accordance with this section against an owner or 1344
operator of a vehicle as a civil violation for failure to comply 1345
with toll collection rules shall be revenues of the department. 1346

Sec. 5531.16. (A) Each toll project shall be maintained and 1347
kept in good condition and repair by the department of 1348
transportation or in accordance with the terms of a public-private 1349
agreement pursuant to sections 5501.70 to 5501.83 of the Revised 1350

Code. Toll projects shall be operated by toll collectors and other 1351
employees and agents that the department employs or contracts for. 1352
Toll projects shall be policed by the state highway patrol in 1353
accordance with section 5503.02 of the Revised Code; provided, 1354
that the state highway patrol also shall enforce all rules of the 1355
department adopted under division (A) of section 5531.15 of the 1356
Revised Code that relate to the operation and use of vehicles on a 1357
toll project and that are punishable under division (A) of section 1358
5531.99 of the Revised Code. 1359

(B) An action for damages against the state for any public or 1360
private property damaged or destroyed in carrying out the powers 1361
granted by sections 5531.11 to 5531.18 of the Revised Code shall 1362
be filed in the court of claims pursuant to Chapter 2743. of the 1363
Revised Code. 1364

(C) All governmental agencies may lease, lend, grant, or 1365
convey to the department of transportation at its request, upon 1366
terms that the proper authorities of the governmental agencies 1367
consider reasonable and fair and without the necessity for an 1368
advertisement, order of court, or other action or formality, other 1369
than the regular and formal action of the authorities concerned, 1370
any property that is necessary or convenient to the effectuation 1371
of the purposes of sections 5531.11 to 5531.18 of the Revised 1372
Code, including public roads and other property already devoted to 1373
public use. 1374

(D) Each bridge constituting part of a toll project shall be 1375
considered a bridge on the state highway system for purposes of 1376
sections 5501.47 and 5501.49 of the Revised Code. 1377

(E) In accordance with Chapter 5501. of the Revised Code, the 1378
department of transportation shall make an annual report of its 1379
toll project activities for the preceding calendar year to the 1380
governor and the general assembly. 1381

Sec. 5739.02. For the purpose of providing revenue with which 1382
to meet the needs of the state, for the use of the general revenue 1383
fund of the state, for the purpose of securing a thorough and 1384
efficient system of common schools throughout the state, for the 1385
purpose of affording revenues, in addition to those from general 1386
property taxes, permitted under constitutional limitations, and 1387
from other sources, for the support of local governmental 1388
functions, and for the purpose of reimbursing the state for the 1389
expense of administering this chapter, an excise tax is hereby 1390
levied on each retail sale made in this state. 1391

(A)(1) The tax shall be collected as provided in section 1392
5739.025 of the Revised Code. The rate of the tax shall be five 1393
and three-fourths per cent. The tax applies and is collectible 1394
when the sale is made, regardless of the time when the price is 1395
paid or delivered. 1396

(2) In the case of the lease or rental, with a fixed term of 1397
more than thirty days or an indefinite term with a minimum period 1398
of more than thirty days, of any motor vehicles designed by the 1399
manufacturer to carry a load of not more than one ton, watercraft, 1400
outboard motor, or aircraft, or of any tangible personal property, 1401
other than motor vehicles designed by the manufacturer to carry a 1402
load of more than one ton, to be used by the lessee or renter 1403
primarily for business purposes, the tax shall be collected by the 1404
vendor at the time the lease or rental is consummated and shall be 1405
calculated by the vendor on the basis of the total amount to be 1406
paid by the lessee or renter under the lease agreement. If the 1407
total amount of the consideration for the lease or rental includes 1408
amounts that are not calculated at the time the lease or rental is 1409
executed, the tax shall be calculated and collected by the vendor 1410
at the time such amounts are billed to the lessee or renter. In 1411
the case of an open-end lease or rental, the tax shall be 1412
calculated by the vendor on the basis of the total amount to be 1413

paid during the initial fixed term of the lease or rental, and for 1414
each subsequent renewal period as it comes due. As used in this 1415
division, "motor vehicle" has the same meaning as in section 1416
4501.01 of the Revised Code, and "watercraft" includes an outdrive 1417
unit attached to the watercraft. 1418

A lease with a renewal clause and a termination penalty or 1419
similar provision that applies if the renewal clause is not 1420
exercised is presumed to be a sham transaction. In such a case, 1421
the tax shall be calculated and paid on the basis of the entire 1422
length of the lease period, including any renewal periods, until 1423
the termination penalty or similar provision no longer applies. 1424
The taxpayer shall bear the burden, by a preponderance of the 1425
evidence, that the transaction or series of transactions is not a 1426
sham transaction. 1427

(3) Except as provided in division (A)(2) of this section, in 1428
the case of a sale, the price of which consists in whole or in 1429
part of the lease or rental of tangible personal property, the tax 1430
shall be measured by the installments of that lease or rental. 1431

(4) In the case of a sale of a physical fitness facility 1432
service or recreation and sports club service, the price of which 1433
consists in whole or in part of a membership for the receipt of 1434
the benefit of the service, the tax applicable to the sale shall 1435
be measured by the installments thereof. 1436

(B) The tax does not apply to the following: 1437

(1) Sales to the state or any of its political subdivisions, 1438
or to any other state or its political subdivisions if the laws of 1439
that state exempt from taxation sales made to this state and its 1440
political subdivisions; 1441

(2) Sales of food for human consumption off the premises 1442
where sold; 1443

(3) Sales of food sold to students only in a cafeteria, 1444

dormitory, fraternity, or sorority maintained in a private, 1445
public, or parochial school, college, or university; 1446

(4) Sales of newspapers and sales or transfers of magazines 1447
distributed as controlled circulation publications; 1448

(5) The furnishing, preparing, or serving of meals without 1449
charge by an employer to an employee provided the employer records 1450
the meals as part compensation for services performed or work 1451
done; 1452

(6) Sales of motor fuel upon receipt, use, distribution, or 1453
sale of which in this state a tax is imposed by the law of this 1454
state, but this exemption shall not apply to the sale of motor 1455
fuel on which a refund of the tax is allowable under division (A) 1456
of section 5735.14 of the Revised Code; and the tax commissioner 1457
may deduct the amount of tax levied by this section applicable to 1458
the price of motor fuel when granting a refund of motor fuel tax 1459
pursuant to division (A) of section 5735.14 of the Revised Code 1460
and shall cause the amount deducted to be paid into the general 1461
revenue fund of this state; 1462

(7) Sales of natural gas by a natural gas company, of water 1463
by a water-works company, or of steam by a heating company, if in 1464
each case the thing sold is delivered to consumers through pipes 1465
or conduits, and all sales of communications services by a 1466
telegraph company, all terms as defined in section 5727.01 of the 1467
Revised Code, and sales of electricity delivered through wires; 1468

(8) Casual sales by a person, or auctioneer employed directly 1469
by the person to conduct such sales, except as to such sales of 1470
motor vehicles, watercraft or outboard motors required to be 1471
titled under section 1548.06 of the Revised Code, watercraft 1472
documented with the United States coast guard, snowmobiles, and 1473
all-purpose vehicles as defined in section 4519.01 of the Revised 1474
Code; 1475

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

(b) The limitation on the number of days on which tax-exempt sales may be made by a church or organization under division (B)(9)(a) of this section does not apply to sales made by student clubs and other groups of students of a primary or secondary school, or a parent-teacher association, booster group, or similar organization that raises money to support or fund curricular or extracurricular activities of a primary or secondary school.

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

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

(11) Except for transactions that are sales under division (B)(3)(r) of section 5739.01 of the Revised Code, the transportation of persons or property, unless the transportation

is by a private investigation and security service; 1508

(12) Sales of tangible personal property or services to 1509
churches, to organizations exempt from taxation under section 1510
501(c)(3) of the Internal Revenue Code of 1986, and to any other 1511
nonprofit organizations operated exclusively for charitable 1512
purposes in this state, no part of the net income of which inures 1513
to the benefit of any private shareholder or individual, and no 1514
substantial part of the activities of which consists of carrying 1515
on propaganda or otherwise attempting to influence legislation; 1516
sales to offices administering one or more homes for the aged or 1517
one or more hospital facilities exempt under section 140.08 of the 1518
Revised Code; and sales to organizations described in division (D) 1519
of section 5709.12 of the Revised Code. 1520

"Charitable purposes" means the relief of poverty; the 1521
improvement of health through the alleviation of illness, disease, 1522
or injury; the operation of an organization exclusively for the 1523
provision of professional, laundry, printing, and purchasing 1524
services to hospitals or charitable institutions; the operation of 1525
a home for the aged, as defined in section 5701.13 of the Revised 1526
Code; the operation of a radio or television broadcasting station 1527
that is licensed by the federal communications commission as a 1528
noncommercial educational radio or television station; the 1529
operation of a nonprofit animal adoption service or a county 1530
humane society; the promotion of education by an institution of 1531
learning that maintains a faculty of qualified instructors, 1532
teaches regular continuous courses of study, and confers a 1533
recognized diploma upon completion of a specific curriculum; the 1534
operation of a parent-teacher association, booster group, or 1535
similar organization primarily engaged in the promotion and 1536
support of the curricular or extracurricular activities of a 1537
primary or secondary school; the operation of a community or area 1538
center in which presentations in music, dramatics, the arts, and 1539

related fields are made in order to foster public interest and 1540
education therein; the production of performances in music, 1541
dramatics, and the arts; or the promotion of education by an 1542
organization engaged in carrying on research in, or the 1543
dissemination of, scientific and technological knowledge and 1544
information primarily for the public. 1545

Nothing in this division shall be deemed to exempt sales to 1546
any organization for use in the operation or carrying on of a 1547
trade or business, or sales to a home for the aged for use in the 1548
operation of independent living facilities as defined in division 1549
(A) of section 5709.12 of the Revised Code. 1550

(13) Building and construction materials and services sold to 1551
construction contractors for incorporation into a structure or 1552
improvement to real property under a construction contract with 1553
this state or a political subdivision of this state, or with the 1554
United States government or any of its agencies; building and 1555
construction materials and services sold to construction 1556
contractors for incorporation into a structure or improvement to 1557
real property that are accepted for ownership by this state or any 1558
of its political subdivisions, or by the United States government 1559
or any of its agencies at the time of completion of the structures 1560
or improvements; building and construction materials sold to 1561
construction contractors for incorporation into a horticulture 1562
structure or livestock structure for a person engaged in the 1563
business of horticulture or producing livestock; building 1564
materials and services sold to a construction contractor for 1565
incorporation into a house of public worship or religious 1566
education, or a building used exclusively for charitable purposes 1567
under a construction contract with an organization whose purpose 1568
is as described in division (B)(12) of this section; building 1569
materials and services sold to a construction contractor for 1570
incorporation into a building under a construction contract with 1571

an organization exempt from taxation under section 501(c)(3) of 1572
the Internal Revenue Code of 1986 when the building is to be used 1573
exclusively for the organization's exempt purposes; building and 1574
construction materials sold for incorporation into the original 1575
construction of a sports facility under section 307.696 of the 1576
Revised Code; building and construction materials and services 1577
sold to a construction contractor for incorporation into real 1578
property outside this state if such materials and services, when 1579
sold to a construction contractor in the state in which the real 1580
property is located for incorporation into real property in that 1581
state, would be exempt from a tax on sales levied by that state; 1582
building and construction materials for incorporation into a 1583
transportation facility pursuant to a public-private agreement 1584
entered into under sections 5501.70 to 5501.83 of the Revised 1585
Code; and, until one calendar year after the construction of a 1586
convention center that qualifies for property tax exemption under 1587
section 5709.084 of the Revised Code is completed, building and 1588
construction materials and services sold to a construction 1589
contractor for incorporation into the real property comprising 1590
that convention center; 1591

(14) Sales of ships or vessels or rail rolling stock used or 1592
to be used principally in interstate or foreign commerce, and 1593
repairs, alterations, fuel, and lubricants for such ships or 1594
vessels or rail rolling stock; 1595

(15) Sales to persons primarily engaged in any of the 1596
activities mentioned in division (B)(42)(a), (g), or (h) of this 1597
section, to persons engaged in making retail sales, or to persons 1598
who purchase for sale from a manufacturer tangible personal 1599
property that was produced by the manufacturer in accordance with 1600
specific designs provided by the purchaser, of packages, including 1601
material, labels, and parts for packages, and of machinery, 1602
equipment, and material for use primarily in packaging tangible 1603

personal property produced for sale, including any machinery, 1604
equipment, and supplies used to make labels or packages, to 1605
prepare packages or products for labeling, or to label packages or 1606
products, by or on the order of the person doing the packaging, or 1607
sold at retail. "Packages" includes bags, baskets, cartons, 1608
crates, boxes, cans, bottles, bindings, wrappings, and other 1609
similar devices and containers, but does not include motor 1610
vehicles or bulk tanks, trailers, or similar devices attached to 1611
motor vehicles. "Packaging" means placing in a package. Division 1612
(B)(15) of this section does not apply to persons engaged in 1613
highway transportation for hire. 1614

(16) Sales of food to persons using supplemental nutrition 1615
assistance program benefits to purchase the food. As used in this 1616
division, "food" has the same meaning as in 7 U.S.C. 2012 and 1617
federal regulations adopted pursuant to the Food and Nutrition Act 1618
of 2008. 1619

(17) Sales to persons engaged in farming, agriculture, 1620
horticulture, or floriculture, of tangible personal property for 1621
use or consumption primarily in the production by farming, 1622
agriculture, horticulture, or floriculture of other tangible 1623
personal property for use or consumption primarily in the 1624
production of tangible personal property for sale by farming, 1625
agriculture, horticulture, or floriculture; or material and parts 1626
for incorporation into any such tangible personal property for use 1627
or consumption in production; and of tangible personal property 1628
for such use or consumption in the conditioning or holding of 1629
products produced by and for such use, consumption, or sale by 1630
persons engaged in farming, agriculture, horticulture, or 1631
floriculture, except where such property is incorporated into real 1632
property; 1633

(18) Sales of drugs for a human being that may be dispensed 1634
only pursuant to a prescription; insulin as recognized in the 1635

official United States pharmacopoeia; urine and blood testing 1636
materials when used by diabetics or persons with hypoglycemia to 1637
test for glucose or acetone; hypodermic syringes and needles when 1638
used by diabetics for insulin injections; epoetin alfa when 1639
purchased for use in the treatment of persons with medical 1640
disease; hospital beds when purchased by hospitals, nursing homes, 1641
or other medical facilities; and medical oxygen and medical 1642
oxygen-dispensing equipment when purchased by hospitals, nursing 1643
homes, or other medical facilities; 1644

(19) Sales of prosthetic devices, durable medical equipment 1645
for home use, or mobility enhancing equipment, when made pursuant 1646
to a prescription and when such devices or equipment are for use 1647
by a human being. 1648

(20) Sales of emergency and fire protection vehicles and 1649
equipment to nonprofit organizations for use solely in providing 1650
fire protection and emergency services, including trauma care and 1651
emergency medical services, for political subdivisions of the 1652
state; 1653

(21) Sales of tangible personal property manufactured in this 1654
state, if sold by the manufacturer in this state to a retailer for 1655
use in the retail business of the retailer outside of this state 1656
and if possession is taken from the manufacturer by the purchaser 1657
within this state for the sole purpose of immediately removing the 1658
same from this state in a vehicle owned by the purchaser; 1659

(22) Sales of services provided by the state or any of its 1660
political subdivisions, agencies, instrumentalities, institutions, 1661
or authorities, or by governmental entities of the state or any of 1662
its political subdivisions, agencies, instrumentalities, 1663
institutions, or authorities; 1664

(23) Sales of motor vehicles to nonresidents of this state 1665
under the circumstances described in division (B) of section 1666

5739.029 of the Revised Code;	1667
(24) Sales to persons engaged in the preparation of eggs for sale of tangible personal property used or consumed directly in such preparation, including such tangible personal property used for cleaning, sanitizing, preserving, grading, sorting, and classifying by size; packages, including material and parts for packages, and machinery, equipment, and material for use in packaging eggs for sale; and handling and transportation equipment and parts therefor, except motor vehicles licensed to operate on public highways, used in intraplant or interplant transfers or shipment of eggs in the process of preparation for sale, when the plant or plants within or between which such transfers or shipments occur are operated by the same person. "Packages" includes containers, cases, baskets, flats, fillers, filler flats, cartons, closure materials, labels, and labeling materials, and "packaging" means placing therein.	1668 1669 1670 1671 1672 1673 1674 1675 1676 1677 1678 1679 1680 1681 1682
(25)(a) Sales of water to a consumer for residential use;	1683
(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.	1684 1685 1686 1687
(26) Fees charged for inspection or reinspection of motor vehicles under section 3704.14 of the Revised Code;	1688 1689
(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:	1690 1691 1692 1693
(a) To prepare food for human consumption for sale;	1694
(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	1695 1696 1697

selection by the consumer;	1698
(c) To clean tangible personal property used to prepare or serve food for human consumption for sale.	1699 1700
(28) Sales of animals by nonprofit animal adoption services or county humane societies;	1701 1702
(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;	1703 1704 1705 1706
(30) Sales and installation of agricultural land tile, as defined in division (B)(5)(a) of section 5739.01 of the Revised Code;	1707 1708 1709
(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;	1710 1711 1712
(32) The sale, lease, repair, and maintenance of, parts for, or items attached to or incorporated in, motor vehicles that are primarily used for transporting tangible personal property belonging to others by a person engaged in highway transportation for hire, except for packages and packaging used for the transportation of tangible personal property;	1713 1714 1715 1716 1717 1718
(33) Sales to the state headquarters of any veterans' organization in this state that is either incorporated and issued a charter by the congress of the United States or is recognized by the United States veterans administration, for use by the headquarters;	1719 1720 1721 1722 1723
(34) Sales to a telecommunications service vendor, mobile telecommunications service vendor, or satellite broadcasting service vendor of tangible personal property and services used directly and primarily in transmitting, receiving, switching, or	1724 1725 1726 1727

recording any interactive, one- or two-way electromagnetic 1728
communications, including voice, image, data, and information, 1729
through the use of any medium, including, but not limited to, 1730
poles, wires, cables, switching equipment, computers, and record 1731
storage devices and media, and component parts for the tangible 1732
personal property. The exemption provided in this division shall 1733
be in lieu of all other exemptions under division (B)(42)(a) or 1734
(n) of this section to which the vendor may otherwise be entitled, 1735
based upon the use of the thing purchased in providing the 1736
telecommunications, mobile telecommunications, or satellite 1737
broadcasting service. 1738

(35)(a) Sales where the purpose of the consumer is to use or 1739
consume the things transferred in making retail sales and 1740
consisting of newspaper inserts, catalogues, coupons, flyers, gift 1741
certificates, or other advertising material that prices and 1742
describes tangible personal property offered for retail sale. 1743

(b) Sales to direct marketing vendors of preliminary 1744
materials such as photographs, artwork, and typesetting that will 1745
be used in printing advertising material; and of printed matter 1746
that offers free merchandise or chances to win sweepstake prizes 1747
and that is mailed to potential customers with advertising 1748
material described in division (B)(35)(a) of this section; 1749

(c) Sales of equipment such as telephones, computers, 1750
facsimile machines, and similar tangible personal property 1751
primarily used to accept orders for direct marketing retail sales. 1752

(d) Sales of automatic food vending machines that preserve 1753
food with a shelf life of forty-five days or less by refrigeration 1754
and dispense it to the consumer. 1755

For purposes of division (B)(35) of this section, "direct 1756
marketing" means the method of selling where consumers order 1757
tangible personal property by United States mail, delivery 1758

service, or telecommunication and the vendor delivers or ships the 1759
tangible personal property sold to the consumer from a warehouse, 1760
catalogue distribution center, or similar fulfillment facility by 1761
means of the United States mail, delivery service, or common 1762
carrier. 1763

(36) Sales to a person engaged in the business of 1764
horticulture or producing livestock of materials to be 1765
incorporated into a horticulture structure or livestock structure; 1766

(37) Sales of personal computers, computer monitors, computer 1767
keyboards, modems, and other peripheral computer equipment to an 1768
individual who is licensed or certified to teach in an elementary 1769
or a secondary school in this state for use by that individual in 1770
preparation for teaching elementary or secondary school students; 1771

(38) Sales to a professional racing team of any of the 1772
following: 1773

(a) Motor racing vehicles; 1774

(b) Repair services for motor racing vehicles; 1775

(c) Items of property that are attached to or incorporated in 1776
motor racing vehicles, including engines, chassis, and all other 1777
components of the vehicles, and all spare, replacement, and 1778
rebuilt parts or components of the vehicles; except not including 1779
tires, consumable fluids, paint, and accessories consisting of 1780
instrumentation sensors and related items added to the vehicle to 1781
collect and transmit data by means of telemetry and other forms of 1782
communication. 1783

(39) Sales of used manufactured homes and used mobile homes, 1784
as defined in section 5739.0210 of the Revised Code, made on or 1785
after January 1, 2000; 1786

(40) Sales of tangible personal property and services to a 1787
provider of electricity used or consumed directly and primarily in 1788

generating, transmitting, or distributing electricity for use by 1789
others, including property that is or is to be incorporated into 1790
and will become a part of the consumer's production, transmission, 1791
or distribution system and that retains its classification as 1792
tangible personal property after incorporation; fuel or power used 1793
in the production, transmission, or distribution of electricity; 1794
energy conversion equipment as defined in section 5727.01 of the 1795
Revised Code; and tangible personal property and services used in 1796
the repair and maintenance of the production, transmission, or 1797
distribution system, including only those motor vehicles as are 1798
specially designed and equipped for such use. The exemption 1799
provided in this division shall be in lieu of all other exemptions 1800
in division (B)(42)(a) or (n) of this section to which a provider 1801
of electricity may otherwise be entitled based on the use of the 1802
tangible personal property or service purchased in generating, 1803
transmitting, or distributing electricity. 1804

(41) Sales to a person providing services under division 1805
(B)(3)(r) of section 5739.01 of the Revised Code of tangible 1806
personal property and services used directly and primarily in 1807
providing taxable services under that section. 1808

(42) Sales where the purpose of the purchaser is to do any of 1809
the following: 1810

(a) To incorporate the thing transferred as a material or a 1811
part into tangible personal property to be produced for sale by 1812
manufacturing, assembling, processing, or refining; or to use or 1813
consume the thing transferred directly in producing tangible 1814
personal property for sale by mining, including, without 1815
limitation, the extraction from the earth of all substances that 1816
are classed geologically as minerals, production of crude oil and 1817
natural gas, or directly in the rendition of a public utility 1818
service, except that the sales tax levied by this section shall be 1819
collected upon all meals, drinks, and food for human consumption 1820

sold when transporting persons. Persons engaged in rendering 1821
services in the exploration for, and production of, crude oil and 1822
natural gas for others are deemed engaged directly in the 1823
exploration for, and production of, crude oil and natural gas. 1824
This paragraph does not exempt from "retail sale" or "sales at 1825
retail" the sale of tangible personal property that is to be 1826
incorporated into a structure or improvement to real property. 1827

(b) To hold the thing transferred as security for the 1828
performance of an obligation of the vendor; 1829

(c) To resell, hold, use, or consume the thing transferred as 1830
evidence of a contract of insurance; 1831

(d) To use or consume the thing directly in commercial 1832
fishing; 1833

(e) To incorporate the thing transferred as a material or a 1834
part into, or to use or consume the thing transferred directly in 1835
the production of, magazines distributed as controlled circulation 1836
publications; 1837

(f) To use or consume the thing transferred in the production 1838
and preparation in suitable condition for market and sale of 1839
printed, imprinted, overprinted, lithographic, multilithic, 1840
blueprinted, photostatic, or other productions or reproductions of 1841
written or graphic matter; 1842

(g) To use the thing transferred, as described in section 1843
5739.011 of the Revised Code, primarily in a manufacturing 1844
operation to produce tangible personal property for sale; 1845

(h) To use the benefit of a warranty, maintenance or service 1846
contract, or similar agreement, as described in division (B)(7) of 1847
section 5739.01 of the Revised Code, to repair or maintain 1848
tangible personal property, if all of the property that is the 1849
subject of the warranty, contract, or agreement would not be 1850
subject to the tax imposed by this section; 1851

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

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

(k) To use or consume the thing transferred to fulfill a contractual obligation incurred by a warrantor pursuant to a warranty provided as a part of the price of the tangible personal property sold or by a vendor of a warranty, maintenance or service contract, or similar agreement the provision of which is defined as a sale under division (B)(7) of section 5739.01 of the Revised Code;

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

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

(n) To use or consume the thing transferred primarily in producing tangible personal property for sale by farming,

agriculture, horticulture, or floriculture. Persons engaged in 1883
rendering farming, agriculture, horticulture, or floriculture 1884
services for others are deemed engaged primarily in farming, 1885
agriculture, horticulture, or floriculture. This paragraph does 1886
not exempt from "retail sale" or "sales at retail" the sale of 1887
tangible personal property that is to be incorporated into a 1888
structure or improvement to real property. 1889

(o) To use or consume the thing transferred in acquiring, 1890
formatting, editing, storing, and disseminating data or 1891
information by electronic publishing. 1892

As used in division (B)(42) of this section, "thing" includes 1893
all transactions included in divisions (B)(3)(a), (b), and (e) of 1894
section 5739.01 of the Revised Code. 1895

(43) Sales conducted through a coin operated device that 1896
activates vacuum equipment or equipment that dispenses water, 1897
whether or not in combination with soap or other cleaning agents 1898
or wax, to the consumer for the consumer's use on the premises in 1899
washing, cleaning, or waxing a motor vehicle, provided no other 1900
personal property or personal service is provided as part of the 1901
transaction. 1902

(44) Sales of replacement and modification parts for engines, 1903
airframes, instruments, and interiors in, and paint for, aircraft 1904
used primarily in a fractional aircraft ownership program, and 1905
sales of services for the repair, modification, and maintenance of 1906
such aircraft, and machinery, equipment, and supplies primarily 1907
used to provide those services. 1908

(45) Sales of telecommunications service that is used 1909
directly and primarily to perform the functions of a call center. 1910
As used in this division, "call center" means any physical 1911
location where telephone calls are placed or received in high 1912
volume for the purpose of making sales, marketing, customer 1913

service, technical support, or other specialized business 1914
activity, and that employs at least fifty individuals that engage 1915
in call center activities on a full-time basis, or sufficient 1916
individuals to fill fifty full-time equivalent positions. 1917

(46) Sales by a telecommunications service vendor of 900 1918
service to a subscriber. This division does not apply to 1919
information services, as defined in division (FF) of section 1920
5739.01 of the Revised Code. 1921

(47) Sales of value-added non-voice data service. This 1922
division does not apply to any similar service that is not 1923
otherwise a telecommunications service. 1924

(48)(a) Sales of machinery, equipment, and software to a 1925
qualified direct selling entity for use in a warehouse or 1926
distribution center primarily for storing, transporting, or 1927
otherwise handling inventory that is held for sale to independent 1928
salespersons who operate as direct sellers and that is held 1929
primarily for distribution outside this state; 1930

(b) As used in division (B)(48)(a) of this section: 1931

(i) "Direct seller" means a person selling consumer products 1932
to individuals for personal or household use and not from a fixed 1933
retail location, including selling such product at in-home product 1934
demonstrations, parties, and other one-on-one selling. 1935

(ii) "Qualified direct selling entity" means an entity 1936
selling to direct sellers at the time the entity enters into a tax 1937
credit agreement with the tax credit authority pursuant to section 1938
122.17 of the Revised Code, provided that the agreement was 1939
entered into on or after January 1, 2007. Neither contingencies 1940
relevant to the granting of, nor later developments with respect 1941
to, the tax credit shall impair the status of the qualified direct 1942
selling entity under division (B)(48) of this section after 1943
execution of the tax credit agreement by the tax credit authority. 1944

(c) Division (B)(48) of this section is limited to machinery, 1945
equipment, and software first stored, used, or consumed in this 1946
state within the period commencing June 24, 2008, and ending on 1947
the date that is five years after that date. 1948

(49) Sales of materials, parts, equipment, or engines used in 1949
the repair or maintenance of aircraft or avionics systems of such 1950
aircraft, and sales of repair, remodeling, replacement, or 1951
maintenance services in this state performed on aircraft or on an 1952
aircraft's avionics, engine, or component materials or parts. As 1953
used in division (B)(49) of this section, "aircraft" means 1954
aircraft of more than six thousand pounds maximum certified 1955
takeoff weight or used exclusively in general aviation. 1956

(50) Sales of full flight simulators that are used for pilot 1957
or flight-crew training, sales of repair or replacement parts or 1958
components, and sales of repair or maintenance services for such 1959
full flight simulators. "Full flight simulator" means a replica of 1960
a specific type, or make, model, and series of aircraft cockpit. 1961
It includes the assemblage of equipment and computer programs 1962
necessary to represent aircraft operations in ground and flight 1963
conditions, a visual system providing an out-of-the-cockpit view, 1964
and a system that provides cues at least equivalent to those of a 1965
three-degree-of-freedom motion system, and has the full range of 1966
capabilities of the systems installed in the device as described 1967
in appendices A and B of part 60 of chapter 1 of title 14 of the 1968
Code of Federal Regulations. 1969

(51) Any transfer or lease of tangible personal property 1970
between the state and JobsOhio in accordance with section 4313.02 1971
of the Revised Code. 1972

(52)(a) Sales to a qualifying corporation. 1973

(b) As used in division (B)(52) of this section: 1974

(i) "Qualifying corporation" means a nonprofit corporation 1975

organized in this state that leases from an eligible county land, 1976
buildings, structures, fixtures, and improvements to the land that 1977
are part of or used in a public recreational facility used by a 1978
major league professional athletic team or a class A to class AAA 1979
minor league affiliate of a major league professional athletic 1980
team for a significant portion of the team's home schedule, 1981
provided the following apply: 1982

(I) The facility is leased from the eligible county pursuant 1983
to a lease that requires substantially all of the revenue from the 1984
operation of the business or activity conducted by the nonprofit 1985
corporation at the facility in excess of operating costs, capital 1986
expenditures, and reserves to be paid to the eligible county at 1987
least once per calendar year. 1988

(II) Upon dissolution and liquidation of the nonprofit 1989
corporation, all of its net assets are distributable to the board 1990
of commissioners of the eligible county from which the corporation 1991
leases the facility. 1992

(ii) "Eligible county" has the same meaning as in section 1993
307.695 of the Revised Code. 1994

(53) Sales to or by a cable service provider, video service 1995
provider, or radio or television broadcast station regulated by 1996
the federal government of cable service or programming, video 1997
service or programming, audio service or programming, or 1998
electronically transferred digital audiovisual or audio work. As 1999
used in division (B)(53) of this section, "cable service" and 2000
"cable service provider" have the same meanings as in section 2001
1332.01 of the Revised Code, and "video service," "video service 2002
provider," and "video programming" have the same meanings as in 2003
section 1332.21 of the Revised Code. 2004

(C) For the purpose of the proper administration of this 2005
chapter, and to prevent the evasion of the tax, it is presumed 2006

that all sales made in this state are subject to the tax until the 2007
contrary is established. 2008

(D) The levy of this tax on retail sales of recreation and 2009
sports club service shall not prevent a municipal corporation from 2010
levying any tax on recreation and sports club dues or on any 2011
income generated by recreation and sports club dues. 2012

(E) The tax collected by the vendor from the consumer under 2013
this chapter is not part of the price, but is a tax collection for 2014
the benefit of the state, and of counties levying an additional 2015
sales tax pursuant to section 5739.021 or 5739.026 of the Revised 2016
Code and of transit authorities levying an additional sales tax 2017
pursuant to section 5739.023 of the Revised Code. Except for the 2018
discount authorized under section 5739.12 of the Revised Code and 2019
the effects of any rounding pursuant to section 5703.055 of the 2020
Revised Code, no person other than the state or such a county or 2021
transit authority shall derive any benefit from the collection or 2022
payment of the tax levied by this section or section 5739.021, 2023
5739.023, or 5739.026 of the Revised Code. 2024

Section 2. That existing sections 5501.44, 5501.70, 5501.71, 2025
5501.73, 5501.78, 5531.11, 5531.12, 5531.13, 5531.14, 5531.15, 2026
5531.16, and 5739.02 of the Revised Code are hereby repealed. 2027

Section 3. Section 5739.02 of the Revised Code is presented 2028
in this act as a composite of the section as amended by both Am. 2029
Sub. H.B. 51 and Am. Sub. H.B. 59 of the 130th General Assembly. 2030
The General Assembly, applying the principle stated in division 2031
(B) of section 1.52 of the Revised Code that amendments are to be 2032
harmonized if reasonably capable of simultaneous operation, finds 2033
that the composite is the resulting version of the section in 2034
effect prior to the effective date of the section as presented in 2035
this act. 2036