

AM1972

20 where the purchaser intends to title, register, or use the
21 watercraft if that jurisdiction levies a similar tax on such
22 purchases.

23 Modifies the requirement that the owner paid sales or use tax
24 on the watercraft in another jurisdiction (i.e., another state, a
25 political subdivision of another state, or the District of
26 Columbia) by removing tax paid on storage of the watercraft as
27 satisfying the requirement. To satisfy this requirement, the owner
28 must have paid sales or use tax on the sale, use, or consumption
29 of the watercraft in another jurisdiction or paid any sales tax on
30 the sale of the watercraft in Ohio.

31 Clarifies the subject of the bill in the bill's title.