

H. B. No. 419
As Introduced

_____ moved to amend as follows:

- In line 142, after "(11)" insert "(a)" 1
- In line 144, delete "(a)" and insert "(i)" 2
- In line 146, delete "(b)" and insert "(ii)" 3
- In line 149, delete "(c)" and insert "(iii)" 4
- In line 151, delete "(d)" and insert "(iv)" 5
- In line 152, after "watercraft" insert "unless exempt from or
otherwise not taxable under such a tax levied by the jurisdiction of
titling, registration, or use"; after "." insert: 6
7
8
- "(b)" 9
- In line 153, delete "this"; after "division" insert "(C) (11) of this
section:" 10
11
- "(i)"; delete "taxes" and insert "Taxes" 12
- After line 154, insert: 13
- "(ii) "Maintenance" means any act to preserve or improve
the operating condition or operating efficiency of a watercraft" 14
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including cleaning and repairing the watercraft and installing 16
equipment, fixtures, or technology in or on the watercraft. 17

(c) Nothing in division (C) (11) of this section exempts 18
sales of storage of watercraft taxable under division (B) (9) of 19
section 5739.01 of the Revised Code or sales of repair or 20
installation of tangible personal property in or on the 21
watercraft taxable under division (B) (3) (a) or (b) of that 22
section." 23

The motion was _____ agreed to.

SYNOPSIS 24

Watercraft use tax exemption 25

R.C. 5741.02 (C) (11) 26

Specifies that the criterion for the bill's use tax 27
exemption that requires tax to have been paid to another 28
jurisdiction is satisfied if the other jurisdiction either 29
exempts or does not tax the sale or use of watercraft. Under 30
current law, such watercraft that is stored, used, or consumed 31
in Ohio is subject to Ohio use tax. 32

Defines maintenance to mean any act to preserve or improve 33
the operating condition or operating efficiency of a watercraft 34
including cleaning and repairing the watercraft and installing 35
equipment, fixtures, or technology in or on the watercraft. (One 36
of the criteria for the bill's exemption is that watercraft is 37
in Ohio only for maintenance.) 38

Expressly specifies that the bill's use tax exemption does 39

not mean that watercraft storage, repair, or installation 40
services are themselves exempted from the existing sales tax on 41
those services. 42