

Am. Sub. H.B. 62
As Passed by the Senate
LOCCD7

_____ moved to amend as follows:

In line 14 of the title, after "5739.023," insert "5741.022," 1

In line 41, after "5739.023," insert "5741.022," 2

After line 9324, insert: 3

"Sec. 5741.022. (A) For the purpose of providing additional 4
general revenues for the transit authority ~~or~~ funding a regional 5
transportation improvement project under section 5595.06 of the 6
Revised Code, or ~~both~~ funding public infrastructure projects as 7
described in section 306.353 of the Revised Code, and to pay the 8
expenses of administering such levy, any transit authority ~~as~~ 9
~~defined in section 5741.01 of the Revised Code~~ that levies a tax 10
pursuant to section 5739.023 of the Revised Code shall levy a tax 11
at the same rate levied pursuant to such section on the storage, 12
use, or other consumption in the territory of the transit 13
authority of the following: 14

(1) Motor vehicles, and watercraft and outboard motors 15
required to be titled in the county pursuant to Chapter 1548. of 16
the Revised Code and acquired by a transaction subject to the tax 17
imposed by section 5739.02 of the Revised Code; 18

(2) In addition to the tax imposed by section 5741.02 of the 19

Revised Code, tangible personal property and services subject to 20
the tax levied by this state as provided in section 5741.02 of the 21
Revised Code, and tangible personal property and services 22
purchased in another county within this state by a transaction 23
subject to the tax imposed by section 5739.02 of the Revised Code. 24

The tax shall be in effect at the same time and at the same 25
rate and shall be levied pursuant to the resolution of the 26
legislative authority of the transit authority levying a sales tax 27
pursuant to section 5739.023 of the Revised Code. 28

(B) The tax levied pursuant to this section on the storage, 29
use, or other consumption of tangible personal property and on the 30
benefit of a service realized shall be in addition to the tax 31
levied by section 5741.02 of the Revised Code and, except as 32
provided in division (D) of this section, any tax levied pursuant 33
to sections 5741.021 and 5741.023 of the Revised Code. 34

(C) The additional tax levied by the authority shall be 35
collected pursuant to section 5739.025 of the Revised Code. 36

(D) The tax levied pursuant to this section shall not be 37
applicable to any benefit of a service realized or to any storage, 38
use, or consumption of property not within the taxing power of a 39
transit authority under the constitution of the United States or 40
the constitution of this state, or to property or services on 41
which a tax levied by a county or transit authority pursuant to 42
this section or section 5739.021, 5739.023, 5739.026, 5741.021, or 43
5741.023 of the Revised Code has been paid, if the sum of the 44
taxes paid pursuant to those sections is equal to or greater than 45
the sum of the taxes due under this section and sections 5741.021— 46
and 5741.023 of the Revised Code. If the sum of the taxes paid is 47
less than the sum of the taxes due under this section and sections 48
5741.021 and 5741.023 of the Revised Code, the amount of tax paid 49

shall be credited against the amount of tax due. 50

(E) The rate of a tax levied under this section is subject to 51
reduction under section 5739.028 of the Revised Code if a ballot 52
question is approved by voters pursuant to that section." 53

In line 9362, after "5739.023," insert "5741.022," 54

In line 10346, delete "and"; after "5739.023" insert ", and 55
5741.022" 56

The motion was _____ agreed to.

SYNOPSIS

Transit authority sales and use tax levy for infrastructure 57

R.C. 5741.022 58

Makes a technical correction to a provision, added by the 59
House and modified by the Senate, that authorizes transit 60
authorities to levy a sales tax specifically for infrastructure 61
projects. 62