

H. B. No. 196
As Introduced

Topic: Gym membership sales tax exemption: application date 1

_____ moved to amend as follows:

In line 4 of the title, after "organizations" insert "beginning July 2
1, 2021" 3

Delete lines 7 through 1137 4

After line 1137, insert: 5

"Sec. 5739.01. As used in this chapter: 6

(A) "Person" includes individuals, receivers, assignees, 7
trustees in bankruptcy, estates, firms, partnerships, 8
associations, joint-stock companies, joint ventures, clubs, 9
societies, corporations, the state and its political 10
subdivisions, and combinations of individuals of any form. 11

(B) "Sale" and "selling" include all of the following 12
transactions for a consideration in any manner, whether 13
absolutely or conditionally, whether for a price or rental, in 14
money or by exchange, and by any means whatsoever: 15



(1) All transactions by which title or possession, or	16
both, of tangible personal property, is or is to be transferred,	17
or a license to use or consume tangible personal property is or	18
is to be granted;	19
(2) All transactions by which lodging by a hotel is or is	20
to be furnished to transient guests;	21
(3) All transactions by which:	22
(a) An item of tangible personal property is or is to be	23
repaired, except property, the purchase of which would not be	24
subject to the tax imposed by section 5739.02 of the Revised	25
Code;	26
(b) An item of tangible personal property is or is to be	27
installed, except property, the purchase of which would not be	28
subject to the tax imposed by section 5739.02 of the Revised	29
Code or property that is or is to be incorporated into and will	30
become a part of a production, transmission, transportation, or	31
distribution system for the delivery of a public utility	32
service;	33
(c) The service of washing, cleaning, waxing, polishing,	34
or painting a motor vehicle is or is to be furnished;	35
(d) Until August 1, 2003, industrial laundry cleaning	36
services are or are to be provided and, on and after August 1,	37
2003, laundry and dry cleaning services are or are to be	38
provided;	39
(e) Automatic data processing, computer services, or	40
electronic information services are or are to be provided for	41
use in business when the true object of the transaction is the	42
receipt by the consumer of automatic data processing, computer	43

services, or electronic information services rather than the receipt of personal or professional services to which automatic data processing, computer services, or electronic information services are incidental or supplemental. Notwithstanding any other provision of this chapter, such transactions that occur between members of an affiliated group are not sales. An "affiliated group" means two or more persons related in such a way that one person owns or controls the business operation of another member of the group. In the case of corporations with stock, one corporation owns or controls another if it owns more than fifty per cent of the other corporation's common stock with voting rights.

(f) Telecommunications service, including prepaid calling service, prepaid wireless calling service, or ancillary service, is or is to be provided, but not including coin-operated telephone service;

(g) Landscaping and lawn care service is or is to be provided;

(h) Private investigation and security service is or is to be provided;

(i) Information services or tangible personal property is provided or ordered by means of a nine hundred telephone call;

(j) Building maintenance and janitorial service is or is to be provided;

(k) Employment service is or is to be provided;

(l) Employment placement service is or is to be provided;

(m) Exterminating service is or is to be provided;

(n) Physical fitness facility service is or is to be

provided, unless, on and after July 1, 2021, such service is or 72
is to be provided by an organization that is exempt from 73
taxation under section 501(c)(3) of the Internal Revenue Code; 74

(o) Recreation and sports club service is or is to be 75
provided, unless, on and after July 1, 2021, such service is or 76
is to be provided by an organization that is exempt from 77
taxation under section 501(c)(3) of the Internal Revenue Code; 78

(p) On and after August 1, 2003, satellite broadcasting 79
service is or is to be provided; 80

(q) On and after August 1, 2003, personal care service is 81
or is to be provided to an individual. As used in this division, 82
"personal care service" includes skin care, the application of 83
cosmetics, manicuring, pedicuring, hair removal, tattooing, body 84
piercing, tanning, massage, and other similar services. 85
"Personal care service" does not include a service provided by 86
or on the order of a licensed physician or licensed 87
chiropractor, or the cutting, coloring, or styling of an 88
individual's hair. 89

(r) On and after August 1, 2003, the transportation of 90
persons by motor vehicle or aircraft is or is to be provided, 91
when the transportation is entirely within this state, except 92
for transportation provided by an ambulance service, by a 93
transit bus, as defined in section 5735.01 of the Revised Code, 94
and transportation provided by a citizen of the United States 95
holding a certificate of public convenience and necessity issued 96
under 49 U.S.C. 41102; 97

(s) On and after August 1, 2003, motor vehicle towing 98
service is or is to be provided. As used in this division, 99
"motor vehicle towing service" means the towing or conveyance of 100

a wrecked, disabled, or illegally parked motor vehicle. 101

(t) On and after August 1, 2003, snow removal service is 102
or is to be provided. As used in this division, "snow removal 103
service" means the removal of snow by any mechanized means, but 104
does not include the providing of such service by a person that 105
has less than five thousand dollars in sales of such service 106
during the calendar year. 107

(u) Electronic publishing service is or is to be provided 108
to a consumer for use in business, except that such transactions 109
occurring between members of an affiliated group, as defined in 110
division (B) (3) (e) of this section, are not sales. 111

(4) All transactions by which printed, imprinted, 112
overprinted, lithographic, multilithic, blueprinted, 113
photostatic, or other productions or reproductions of written or 114
graphic matter are or are to be furnished or transferred; 115

(5) The production or fabrication of tangible personal 116
property for a consideration for consumers who furnish either 117
directly or indirectly the materials used in the production of 118
fabrication work; and include the furnishing, preparing, or 119
serving for a consideration of any tangible personal property 120
consumed on the premises of the person furnishing, preparing, or 121
serving such tangible personal property. Except as provided in 122
section 5739.03 of the Revised Code, a construction contract 123
pursuant to which tangible personal property is or is to be 124
incorporated into a structure or improvement on and becoming a 125
part of real property is not a sale of such tangible personal 126
property. The construction contractor is the consumer of such 127
tangible personal property, provided that the sale and 128
installation of carpeting, the sale and installation of 129
agricultural land tile, the sale and erection or installation of 130

portable grain bins, or the provision of landscaping and lawn 131
care service and the transfer of property as part of such 132
service is never a construction contract. 133

As used in division (B) (5) of this section: 134

(a) "Agricultural land tile" means fired clay or concrete 135
tile, or flexible or rigid perforated plastic pipe or tubing, 136
incorporated or to be incorporated into a subsurface drainage 137
system appurtenant to land used or to be used primarily in 138
production by farming, agriculture, horticulture, or 139
floriculture. The term does not include such materials when they 140
are or are to be incorporated into a drainage system appurtenant 141
to a building or structure even if the building or structure is 142
used or to be used in such production. 143

(b) "Portable grain bin" means a structure that is used or 144
to be used by a person engaged in farming or agriculture to 145
shelter the person's grain and that is designed to be 146
disassembled without significant damage to its component parts. 147

(6) All transactions in which all of the shares of stock 148
of a closely held corporation are transferred, or an ownership 149
interest in a pass-through entity, as defined in section 5733.04 150
of the Revised Code, is transferred, if the corporation or pass- 151
through entity is not engaging in business and its entire assets 152
consist of boats, planes, motor vehicles, or other tangible 153
personal property operated primarily for the use and enjoyment 154
of the shareholders or owners; 155

(7) All transactions in which a warranty, maintenance or 156
service contract, or similar agreement by which the vendor of 157
the warranty, contract, or agreement agrees to repair or 158
maintain the tangible personal property of the consumer is or is 159

to be provided; 160

(8) The transfer of copyrighted motion picture films used 161
solely for advertising purposes, except that the transfer of 162
such films for exhibition purposes is not a sale; 163

(9) On and after August 1, 2003, all transactions by which 164
tangible personal property is or is to be stored, except such 165
property that the consumer of the storage holds for sale in the 166
regular course of business; 167

(10) All transactions in which "guaranteed auto 168
protection" is provided whereby a person promises to pay to the 169
consumer the difference between the amount the consumer receives 170
from motor vehicle insurance and the amount the consumer owes to 171
a person holding title to or a lien on the consumer's motor 172
vehicle in the event the consumer's motor vehicle suffers a 173
total loss under the terms of the motor vehicle insurance policy 174
or is stolen and not recovered, if the protection and its price 175
are included in the purchase or lease agreement; 176

(11) (a) Except as provided in division (B) (11) (b) of this 177
section, on and after October 1, 2009, all transactions by which 178
health care services are paid for, reimbursed, provided, 179
delivered, arranged for, or otherwise made available by a 180
medicaid health insuring corporation pursuant to the 181
corporation's contract with the state. 182

(b) If the centers for medicare and medicaid services of 183
the United States department of health and human services 184
determines that the taxation of transactions described in 185
division (B) (11) (a) of this section constitutes an impermissible 186
health care-related tax under the "Social Security Act," section 187
1903(w), 42 U.S.C. 1396b(w), and regulations adopted thereunder, 188

the medicaid director shall notify the tax commissioner of that 189
determination. Beginning with the first day of the month 190
following that notification, the transactions described in 191
division (B) (11) (a) of this section are not sales for the 192
purposes of this chapter or Chapter 5741. of the Revised Code. 193
The tax commissioner shall order that the collection of taxes 194
under sections 5739.02, 5739.021, 5739.023, 5739.026, 5741.02, 195
5741.021, 5741.022, and 5741.023 of the Revised Code shall cease 196
for transactions occurring on or after that date. 197

(12) All transactions by which a specified digital product 198
is provided for permanent use or less than permanent use, 199
regardless of whether continued payment is required. 200

Except as provided in this section, "sale" and "selling" 201
do not include transfers of interest in leased property where 202
the original lessee and the terms of the original lease 203
agreement remain unchanged, or professional, insurance, or 204
personal service transactions that involve the transfer of 205
tangible personal property as an inconsequential element, for 206
which no separate charges are made. 207

(C) "Vendor" means the person providing the service or by 208
whom the transfer effected or license given by a sale is or is 209
to be made or given and, for sales described in division (B) (3) 210
(i) of this section, the telecommunications service vendor that 211
provides the nine hundred telephone service; if two or more 212
persons are engaged in business at the same place of business 213
under a single trade name in which all collections on account of 214
sales by each are made, such persons shall constitute a single 215
vendor. 216

Physicians, dentists, hospitals, and veterinarians who are 217
engaged in selling tangible personal property as received from 218

others, such as eyeglasses, mouthwashes, dentifrices, or similar 219
articles, are vendors. Veterinarians who are engaged in 220
transferring to others for a consideration drugs, the dispensing 221
of which does not require an order of a licensed veterinarian or 222
physician under federal law, are vendors. 223

The operator of any peer-to-peer car sharing program shall 224
be considered to be the vendor. 225

(D) (1) "Consumer" means the person for whom the service is 226
provided, to whom the transfer effected or license given by a 227
sale is or is to be made or given, to whom the service described 228
in division (B) (3) (f) or (i) of this section is charged, or to 229
whom the admission is granted. 230

(2) Physicians, dentists, hospitals, and blood banks 231
operated by nonprofit institutions and persons licensed to 232
practice veterinary medicine, surgery, and dentistry are 233
consumers of all tangible personal property and services 234
purchased by them in connection with the practice of medicine, 235
dentistry, the rendition of hospital or blood bank service, or 236
the practice of veterinary medicine, surgery, and dentistry. In 237
addition to being consumers of drugs administered by them or by 238
their assistants according to their direction, veterinarians 239
also are consumers of drugs that under federal law may be 240
dispensed only by or upon the order of a licensed veterinarian 241
or physician, when transferred by them to others for a 242
consideration to provide treatment to animals as directed by the 243
veterinarian. 244

(3) A person who performs a facility management, or 245
similar service contract for a contractee is a consumer of all 246
tangible personal property and services purchased for use in 247
connection with the performance of such contract, regardless of 248

whether title to any such property vests in the contractee. The 249
purchase of such property and services is not subject to the 250
exception for resale under division (E) of this section. 251

(4) (a) In the case of a person who purchases printed 252
matter for the purpose of distributing it or having it 253
distributed to the public or to a designated segment of the 254
public, free of charge, that person is the consumer of that 255
printed matter, and the purchase of that printed matter for that 256
purpose is a sale. 257

(b) In the case of a person who produces, rather than 258
purchases, printed matter for the purpose of distributing it or 259
having it distributed to the public or to a designated segment 260
of the public, free of charge, that person is the consumer of 261
all tangible personal property and services purchased for use or 262
consumption in the production of that printed matter. That 263
person is not entitled to claim exemption under division (B) (42) 264
(f) of section 5739.02 of the Revised Code for any material 265
incorporated into the printed matter or any equipment, supplies, 266
or services primarily used to produce the printed matter. 267

(c) The distribution of printed matter to the public or to 268
a designated segment of the public, free of charge, is not a 269
sale to the members of the public to whom the printed matter is 270
distributed or to any persons who purchase space in the printed 271
matter for advertising or other purposes. 272

(5) A person who makes sales of any of the services listed 273
in division (B) (3) of this section is the consumer of any 274
tangible personal property used in performing the service. The 275
purchase of that property is not subject to the resale exception 276
under division (E) of this section. 277

(6) A person who engages in highway transportation for hire is the consumer of all packaging materials purchased by that person and used in performing the service, except for packaging materials sold by such person in a transaction separate from the service.	278 279 280 281 282
(7) In the case of a transaction for health care services under division (B) (11) of this section, a medicaid health insuring corporation is the consumer of such services. The purchase of such services by a medicaid health insuring corporation is not subject to the exception for resale under division (E) of this section or to the exemptions provided under divisions (B) (12), (18), (19), and (22) of section 5739.02 of the Revised Code.	283 284 285 286 287 288 289 290
(E) "Retail sale" and "sales at retail" include all sales, except those in which the purpose of the consumer is to resell the thing transferred or benefit of the service provided, by a person engaging in business, in the form in which the same is, or is to be, received by the person.	291 292 293 294 295
(F) "Business" includes any activity engaged in by any person with the object of gain, benefit, or advantage, either direct or indirect. "Business" does not include the activity of a person in managing and investing the person's own funds.	296 297 298 299
(G) "Engaging in business" means commencing, conducting, or continuing in business, and liquidating a business when the liquidator thereof holds itself out to the public as conducting such business. Making a casual sale is not engaging in business.	300 301 302 303
(H) (1) (a) "Price," except as provided in divisions (H) (2), (3), and (4) of this section, means the total amount of consideration, including cash, credit, property, and services,	304 305 306

for which tangible personal property or services are sold,	307
leased, or rented, valued in money, whether received in money or	308
otherwise, without any deduction for any of the following:	309
(i) The vendor's cost of the property sold;	310
(ii) The cost of materials used, labor or service costs,	311
interest, losses, all costs of transportation to the vendor, all	312
taxes imposed on the vendor, including the tax imposed under	313
Chapter 5751. of the Revised Code, and any other expense of the	314
vendor;	315
(iii) Charges by the vendor for any services necessary to	316
complete the sale;	317
(iv) On and after August 1, 2003, delivery charges. As	318
used in this division, "delivery charges" means charges by the	319
vendor for preparation and delivery to a location designated by	320
the consumer of tangible personal property or a service,	321
including transportation, shipping, postage, handling, crating,	322
and packing.	323
(v) Installation charges;	324
(vi) Credit for any trade-in.	325
(b) "Price" includes consideration received by the vendor	326
from a third party, if the vendor actually receives the	327
consideration from a party other than the consumer, and the	328
consideration is directly related to a price reduction or	329
discount on the sale; the vendor has an obligation to pass the	330
price reduction or discount through to the consumer; the amount	331
of the consideration attributable to the sale is fixed and	332
determinable by the vendor at the time of the sale of the item	333
to the consumer; and one of the following criteria is met:	334

(i) The consumer presents a coupon, certificate, or other document to the vendor to claim a price reduction or discount where the coupon, certificate, or document is authorized, distributed, or granted by a third party with the understanding that the third party will reimburse any vendor to whom the coupon, certificate, or document is presented;

(ii) The consumer identifies the consumer's self to the seller as a member of a group or organization entitled to a price reduction or discount. A preferred customer card that is available to any patron does not constitute membership in such a group or organization.

(iii) The price reduction or discount is identified as a third party price reduction or discount on the invoice received by the consumer, or on a coupon, certificate, or other document presented by the consumer.

(c) "Price" does not include any of the following:

(i) Discounts, including cash, term, or coupons that are not reimbursed by a third party that are allowed by a vendor and taken by a consumer on a sale;

(ii) Interest, financing, and carrying charges from credit extended on the sale of tangible personal property or services, if the amount is separately stated on the invoice, bill of sale, or similar document given to the purchaser;

(iii) Any taxes legally imposed directly on the consumer that are separately stated on the invoice, bill of sale, or similar document given to the consumer. For the purpose of this division, the tax imposed under Chapter 5751. of the Revised Code is not a tax directly on the consumer, even if the tax or a portion thereof is separately stated.

(iv) Notwithstanding divisions (H) (1) (b) (i) to (iii) of 364
this section, any discount allowed by an automobile manufacturer 365
to its employee, or to the employee of a supplier, on the 366
purchase of a new motor vehicle from a new motor vehicle dealer 367
in this state. 368

(v) The dollar value of a gift card that is not sold by a 369
vendor or purchased by a consumer and that is redeemed by the 370
consumer in purchasing tangible personal property or services if 371
the vendor is not reimbursed and does not receive compensation 372
from a third party to cover all or part of the gift card value. 373
For the purposes of this division, a gift card is not sold by a 374
vendor or purchased by a consumer if it is distributed pursuant 375
to an awards, loyalty, or promotional program. Past and present 376
purchases of tangible personal property or services by the 377
consumer shall not be treated as consideration exchanged for a 378
gift card. 379

(2) In the case of a sale of any new motor vehicle by a 380
new motor vehicle dealer, as defined in section 4517.01 of the 381
Revised Code, in which another motor vehicle is accepted by the 382
dealer as part of the consideration received, "price" has the 383
same meaning as in division (H) (1) of this section, reduced by 384
the credit afforded the consumer by the dealer for the motor 385
vehicle received in trade. 386

(3) In the case of a sale of any watercraft or outboard 387
motor by a watercraft dealer licensed in accordance with section 388
1547.543 of the Revised Code, in which another watercraft, 389
watercraft and trailer, or outboard motor is accepted by the 390
dealer as part of the consideration received, "price" has the 391
same meaning as in division (H) (1) of this section, reduced by 392
the credit afforded the consumer by the dealer for the 393

watercraft, watercraft and trailer, or outboard motor received 394
in trade. As used in this division, "watercraft" includes an 395
outdrive unit attached to the watercraft. 396

(4) In the case of transactions for health care services 397
under division (B) (11) of this section, "price" means the amount 398
of managed care premiums received each month by a medicaid 399
health insuring corporation. 400

(I) "Receipts" means the total amount of the prices of the 401
sales of vendors, provided that the dollar value of gift cards 402
distributed pursuant to an awards, loyalty, or promotional 403
program, and cash discounts allowed and taken on sales at the 404
time they are consummated are not included, minus any amount 405
deducted as a bad debt pursuant to section 5739.121 of the 406
Revised Code. "Receipts" does not include the sale price of 407
property returned or services rejected by consumers when the 408
full sale price and tax are refunded either in cash or by 409
credit. 410

(J) "Place of business" means any location at which a 411
person engages in business. 412

(K) "Premises" includes any real property or portion 413
thereof upon which any person engages in selling tangible 414
personal property at retail or making retail sales and also 415
includes any real property or portion thereof designated for, or 416
devoted to, use in conjunction with the business engaged in by 417
such person. 418

(L) "Casual sale" means a sale of an item of tangible 419
personal property that was obtained by the person making the 420
sale, through purchase or otherwise, for the person's own use 421
and was previously subject to any state's taxing jurisdiction on 422

its sale or use, and includes such items acquired for the 423
seller's use that are sold by an auctioneer employed directly by 424
the person for such purpose, provided the location of such sales 425
is not the auctioneer's permanent place of business. As used in 426
this division, "permanent place of business" includes any 427
location where such auctioneer has conducted more than two 428
auctions during the year. 429

(M) "Hotel" means every establishment kept, used, 430
maintained, advertised, or held out to the public to be a place 431
where sleeping accommodations are offered to guests, in which 432
five or more rooms are used for the accommodation of such 433
guests, whether the rooms are in one or several structures, 434
except as otherwise provided in division (G) of section 5739.09 435
of the Revised Code. 436

(N) "Transient guests" means persons occupying a room or 437
rooms for sleeping accommodations for less than thirty 438
consecutive days. 439

(O) "Making retail sales" means the effecting of 440
transactions wherein one party is obligated to pay the price and 441
the other party is obligated to provide a service or to transfer 442
title to or possession of the item sold. "Making retail sales" 443
does not include the preliminary acts of promoting or soliciting 444
the retail sales, other than the distribution of printed matter 445
which displays or describes and prices the item offered for 446
sale, nor does it include delivery of a predetermined quantity 447
of tangible personal property or transportation of property or 448
personnel to or from a place where a service is performed. 449

(P) "Used directly in the rendition of a public utility 450
service" means that property that is to be incorporated into and 451
will become a part of the consumer's production, transmission, 452

transportation, or distribution system and that retains its 453
classification as tangible personal property after such 454
incorporation; fuel or power used in the production, 455
transmission, transportation, or distribution system; and 456
tangible personal property used in the repair and maintenance of 457
the production, transmission, transportation, or distribution 458
system, including only such motor vehicles as are specially 459
designed and equipped for such use. Tangible personal property 460
and services used primarily in providing highway transportation 461
for hire are not used directly in the rendition of a public 462
utility service. In this definition, "public utility" includes a 463
citizen of the United States holding, and required to hold, a 464
certificate of public convenience and necessity issued under 49 465
U.S.C. 41102. 466

(Q) "Refining" means removing or separating a desirable 467
product from raw or contaminated materials by distillation or 468
physical, mechanical, or chemical processes. 469

(R) "Assembly" and "assembling" mean attaching or fitting 470
together parts to form a product, but do not include packaging a 471
product. 472

(S) "Manufacturing operation" means a process in which 473
materials are changed, converted, or transformed into a 474
different state or form from which they previously existed and 475
includes refining materials, assembling parts, and preparing raw 476
materials and parts by mixing, measuring, blending, or otherwise 477
committing such materials or parts to the manufacturing process. 478
"Manufacturing operation" does not include packaging. 479

(T) "Fiscal officer" means, with respect to a regional 480
transit authority, the secretary-treasurer thereof, and with 481
respect to a county that is a transit authority, the fiscal 482

officer of the county transit board if one is appointed pursuant 483
to section 306.03 of the Revised Code or the county auditor if 484
the board of county commissioners operates the county transit 485
system. 486

(U) "Transit authority" means a regional transit authority 487
created pursuant to section 306.31 of the Revised Code or a 488
county in which a county transit system is created pursuant to 489
section 306.01 of the Revised Code. For the purposes of this 490
chapter, a transit authority must extend to at least the entire 491
area of a single county. A transit authority that includes 492
territory in more than one county must include all the area of 493
the most populous county that is a part of such transit 494
authority. County population shall be measured by the most 495
recent census taken by the United States census bureau. 496

(V) "Legislative authority" means, with respect to a 497
regional transit authority, the board of trustees thereof, and 498
with respect to a county that is a transit authority, the board 499
of county commissioners. 500

(W) "Territory of the transit authority" means all of the 501
area included within the territorial boundaries of a transit 502
authority as they from time to time exist. Such territorial 503
boundaries must at all times include all the area of a single 504
county or all the area of the most populous county that is a 505
part of such transit authority. County population shall be 506
measured by the most recent census taken by the United States 507
census bureau. 508

(X) "Providing a service" means providing or furnishing 509
anything described in division (B) (3) of this section for 510
consideration. 511

(Y) (1) (a) "Automatic data processing" means processing of
others' data, including keypunching or similar data entry
services together with verification thereof, or providing access
to computer equipment for the purpose of processing data.

(b) "Computer services" means providing services
consisting of specifying computer hardware configurations and
evaluating technical processing characteristics, computer
programming, and training of computer programmers and operators,
provided in conjunction with and to support the sale, lease, or
operation of taxable computer equipment or systems.

(c) "Electronic information services" means providing
access to computer equipment by means of telecommunications
equipment for the purpose of either of the following:

(i) Examining or acquiring data stored in or accessible to
the computer equipment;

(ii) Placing data into the computer equipment to be
retrieved by designated recipients with access to the computer
equipment.

For transactions occurring on or after the effective date
of the amendment of this section by H.B. 157 of the 127th
general assembly, December 21, 2007, "electronic information
services" does not include electronic publishing.

(d) "Automatic data processing, computer services, or
electronic information services" shall not include personal or
professional services.

(2) As used in divisions (B) (3) (e) and (Y) (1) of this
section, "personal and professional services" means all services
other than automatic data processing, computer services, or

electronic information services, including but not limited to:	540
(a) Accounting and legal services such as advice on tax matters, asset management, budgetary matters, quality control, information security, and auditing and any other situation where the service provider receives data or information and studies, alters, analyzes, interprets, or adjusts such material;	541 542 543 544 545
(b) Analyzing business policies and procedures;	546
(c) Identifying management information needs;	547
(d) Feasibility studies, including economic and technical analysis of existing or potential computer hardware or software needs and alternatives;	548 549 550
(e) Designing policies, procedures, and custom software for collecting business information, and determining how data should be summarized, sequenced, formatted, processed, controlled, and reported so that it will be meaningful to management;	551 552 553 554 555
(f) Developing policies and procedures that document how business events and transactions are to be authorized, executed, and controlled;	556 557 558
(g) Testing of business procedures;	559
(h) Training personnel in business procedure applications;	560
(i) Providing credit information to users of such information by a consumer reporting agency, as defined in the "Fair Credit Reporting Act," 84 Stat. 1114, 1129 (1970), 15 U.S.C. 1681a(f), or as hereafter amended, including but not limited to gathering, organizing, analyzing, recording, and furnishing such information by any oral, written, graphic, or electronic medium;	561 562 563 564 565 566 567

(j) Providing debt collection services by any oral, written, graphic, or electronic means;	568 569
(k) Providing digital advertising services.	570
The services listed in divisions (Y) (2) (a) to (k) of this section are not automatic data processing or computer services.	571 572
(Z) "Highway transportation for hire" means the transportation of personal property belonging to others for consideration by any of the following:	573 574 575
(1) The holder of a permit or certificate issued by this state or the United States authorizing the holder to engage in transportation of personal property belonging to others for consideration over or on highways, roadways, streets, or any similar public thoroughfare;	576 577 578 579 580
(2) A person who engages in the transportation of personal property belonging to others for consideration over or on highways, roadways, streets, or any similar public thoroughfare but who could not have engaged in such transportation on December 11, 1985, unless the person was the holder of a permit or certificate of the types described in division (Z) (1) of this section;	581 582 583 584 585 586 587
(3) A person who leases a motor vehicle to and operates it for a person described by division (Z) (1) or (2) of this section.	588 589 590
(AA) (1) "Telecommunications service" means the electronic transmission, conveyance, or routing of voice, data, audio, video, or any other information or signals to a point, or between or among points. "Telecommunications service" includes such transmission, conveyance, or routing in which computer	591 592 593 594 595

processing applications are used to act on the form, code, or	596
protocol of the content for purposes of transmission,	597
conveyance, or routing without regard to whether the service is	598
referred to as voice-over internet protocol service or is	599
classified by the federal communications commission as enhanced	600
or value-added. "Telecommunications service" does not include	601
any of the following:	602
(a) Data processing and information services that allow	603
data to be generated, acquired, stored, processed, or retrieved	604
and delivered by an electronic transmission to a consumer where	605
the consumer's primary purpose for the underlying transaction is	606
the processed data or information;	607
(b) Installation or maintenance of wiring or equipment on	608
a customer's premises;	609
(c) Tangible personal property;	610
(d) Advertising, including directory advertising;	611
(e) Billing and collection services provided to third	612
parties;	613
(f) Internet access service;	614
(g) Radio and television audio and video programming	615
services, regardless of the medium, including the furnishing of	616
transmission, conveyance, and routing of such services by the	617
programming service provider. Radio and television audio and	618
video programming services include, but are not limited to,	619
cable service, as defined in 47 U.S.C. 522(6), and audio and	620
video programming services delivered by commercial mobile radio	621
service providers, as defined in 47 C.F.R. 20.3;	622
(h) Ancillary service;	623

(i) Digital products delivered electronically, including 624
software, music, video, reading materials, or ring tones. 625

(2) "Ancillary service" means a service that is associated 626
with or incidental to the provision of telecommunications 627
service, including conference bridging service, detailed 628
telecommunications billing service, directory assistance, 629
vertical service, and voice mail service. As used in this 630
division: 631

(a) "Conference bridging service" means an ancillary 632
service that links two or more participants of an audio or video 633
conference call, including providing a telephone number. 634
"Conference bridging service" does not include 635
telecommunications services used to reach the conference bridge. 636

(b) "Detailed telecommunications billing service" means an 637
ancillary service of separately stating information pertaining 638
to individual calls on a customer's billing statement. 639

(c) "Directory assistance" means an ancillary service of 640
providing telephone number or address information. 641

(d) "Vertical service" means an ancillary service that is 642
offered in connection with one or more telecommunications 643
services, which offers advanced calling features that allow 644
customers to identify callers and manage multiple calls and call 645
connections, including conference bridging service. 646

(e) "Voice mail service" means an ancillary service that 647
enables the customer to store, send, or receive recorded 648
messages. "Voice mail service" does not include any vertical 649
services that the customer may be required to have in order to 650
utilize the voice mail service. 651

(3) "900 service" means an inbound toll telecommunications service purchased by a subscriber that allows the subscriber's customers to call in to the subscriber's prerecorded announcement or live service, and which is typically marketed under the name "900 service" and any subsequent numbers designated by the federal communications commission. "900 service" does not include the charge for collection services provided by the seller of the telecommunications service to the subscriber, or services or products sold by the subscriber to the subscriber's customer.

(4) "Prepaid calling service" means the right to access exclusively telecommunications services, which must be paid for in advance and which enables the origination of calls using an access number or authorization code, whether manually or electronically dialed, and that is sold in predetermined units or dollars of which the number declines with use in a known amount.

(5) "Prepaid wireless calling service" means a telecommunications service that provides the right to utilize mobile telecommunications service as well as other non-telecommunications services, including the download of digital products delivered electronically, and content and ancillary services, that must be paid for in advance and that is sold in predetermined units or dollars of which the number declines with use in a known amount.

(6) "Value-added non-voice data service" means a telecommunications service in which computer processing applications are used to act on the form, content, code, or protocol of the information or data primarily for a purpose other than transmission, conveyance, or routing.

(7) "Coin-operated telephone service" means a telecommunications service paid for by inserting money into a telephone accepting direct deposits of money to operate.

(8) "Customer" has the same meaning as in section 5739.034 of the Revised Code.

(BB) "Laundry and dry cleaning services" means removing soil or dirt from towels, linens, articles of clothing, or other fabric items that belong to others and supplying towels, linens, articles of clothing, or other fabric items. "Laundry and dry cleaning services" does not include the provision of self-service facilities for use by consumers to remove soil or dirt from towels, linens, articles of clothing, or other fabric items.

(CC) "Magazines distributed as controlled circulation publications" means magazines containing at least twenty-four pages, at least twenty-five per cent editorial content, issued at regular intervals four or more times a year, and circulated without charge to the recipient, provided that such magazines are not owned or controlled by individuals or business concerns which conduct such publications as an auxiliary to, and essentially for the advancement of the main business or calling of, those who own or control them.

(DD) "Landscaping and lawn care service" means the services of planting, seeding, sodding, removing, cutting, trimming, pruning, mulching, aerating, applying chemicals, watering, fertilizing, and providing similar services to establish, promote, or control the growth of trees, shrubs, flowers, grass, ground cover, and other flora, or otherwise maintaining a lawn or landscape grown or maintained by the owner for ornamentation or other nonagricultural purpose. However,

"landscaping and lawn care service" does not include the 712
providing of such services by a person who has less than five 713
thousand dollars in sales of such services during the calendar 714
year. 715

(EE) "Private investigation and security service" means 716
the performance of any activity for which the provider of such 717
service is required to be licensed pursuant to Chapter 4749. of 718
the Revised Code, or would be required to be so licensed in 719
performing such services in this state, and also includes the 720
services of conducting polygraph examinations and of monitoring 721
or overseeing the activities on or in, or the condition of, the 722
consumer's home, business, or other facility by means of 723
electronic or similar monitoring devices. "Private investigation 724
and security service" does not include special duty services 725
provided by off-duty police officers, deputy sheriffs, and other 726
peace officers regularly employed by the state or a political 727
subdivision. 728

(FF) "Information services" means providing conversation, 729
giving consultation or advice, playing or making a voice or 730
other recording, making or keeping a record of the number of 731
callers, and any other service provided to a consumer by means 732
of a nine hundred telephone call, except when the nine hundred 733
telephone call is the means by which the consumer makes a 734
contribution to a recognized charity. 735

(GG) "Research and development" means designing, creating, 736
or formulating new or enhanced products, equipment, or 737
manufacturing processes, and also means conducting scientific or 738
technological inquiry and experimentation in the physical 739
sciences with the goal of increasing scientific knowledge which 740
may reveal the bases for new or enhanced products, equipment, or 741

manufacturing processes. 742

(HH) "Qualified research and development equipment" means 743
capitalized tangible personal property, and leased personal 744
property that would be capitalized if purchased, used by a 745
person primarily to perform research and development. Tangible 746
personal property primarily used in testing, as defined in 747
division (A) (4) of section 5739.011 of the Revised Code, or used 748
for recording or storing test results, is not qualified research 749
and development equipment unless such property is primarily used 750
by the consumer in testing the product, equipment, or 751
manufacturing process being created, designed, or formulated by 752
the consumer in the research and development activity or in 753
recording or storing such test results. 754

(II) "Building maintenance and janitorial service" means 755
cleaning the interior or exterior of a building and any tangible 756
personal property located therein or thereon, including any 757
services incidental to such cleaning for which no separate 758
charge is made. However, "building maintenance and janitorial 759
service" does not include the providing of such service by a 760
person who has less than five thousand dollars in sales of such 761
service during the calendar year. As used in this division, 762
"cleaning" does not include sanitation services necessary for an 763
establishment described in 21 U.S.C. 608 to comply with rules 764
and regulations adopted pursuant to that section. 765

(JJ) "Employment service" means providing or supplying 766
personnel, on a temporary or long-term basis, to perform work or 767
labor under the supervision or control of another, when the 768
personnel so provided or supplied receive their wages, salary, 769
or other compensation from the provider or supplier of the 770
employment service or from a third party that provided or 771

supplied the personnel to the provider or supplier. "Employment service" does not include:	772
	773
(1) Acting as a contractor or subcontractor, where the personnel performing the work are not under the direct control of the purchaser.	774
	775
	776
(2) Medical and health care services.	777
(3) Supplying personnel to a purchaser pursuant to a contract of at least one year between the service provider and the purchaser that specifies that each employee covered under the contract is assigned to the purchaser on a permanent basis.	778
	779
	780
	781
(4) Transactions between members of an affiliated group, as defined in division (B) (3) (e) of this section.	782
	783
(5) Transactions where the personnel so provided or supplied by a provider or supplier to a purchaser of an employment service are then provided or supplied by that purchaser to a third party as an employment service, except "employment service" does include the transaction between that purchaser and the third party.	784
	785
	786
	787
	788
	789
(KK) "Employment placement service" means locating or finding employment for a person or finding or locating an employee to fill an available position.	790
	791
	792
(LL) "Exterminating service" means eradicating or attempting to eradicate vermin infestations from a building or structure, or the area surrounding a building or structure, and includes activities to inspect, detect, or prevent vermin infestation of a building or structure.	793
	794
	795
	796
	797
(MM) "Physical fitness facility service" means all transactions by which a membership is granted, maintained, or	798
	799

renewed, including initiation fees, membership dues, renewal 800
fees, monthly minimum fees, and other similar fees and dues, by 801
a physical fitness facility such as an athletic club, health 802
spa, or gymnasium, which entitles the member to use the facility 803
for physical exercise. 804

(NN) "Recreation and sports club service" means all 805
transactions by which a membership is granted, maintained, or 806
renewed, including initiation fees, membership dues, renewal 807
fees, monthly minimum fees, and other similar fees and dues, by 808
a recreation and sports club, which entitles the member to use 809
the facilities of the organization. "Recreation and sports club" 810
means an organization that has ownership of, or controls or 811
leases on a continuing, long-term basis, the facilities used by 812
its members and includes an aviation club, gun or shooting club, 813
yacht club, card club, swimming club, tennis club, golf club, 814
country club, riding club, amateur sports club, or similar 815
organization. 816

(OO) "Livestock" means farm animals commonly raised for 817
food, food production, or other agricultural purposes, 818
including, but not limited to, cattle, sheep, goats, swine, 819
poultry, and captive deer. "Livestock" does not include 820
invertebrates, amphibians, reptiles, domestic pets, animals for 821
use in laboratories or for exhibition, or other animals not 822
commonly raised for food or food production. 823

(PP) "Livestock structure" means a building or structure 824
used exclusively for the housing, raising, feeding, or 825
sheltering of livestock, and includes feed storage or handling 826
structures and structures for livestock waste handling. 827

(QQ) "Horticulture" means the growing, cultivation, and 828
production of flowers, fruits, herbs, vegetables, sod, 829

mushrooms, and nursery stock. As used in this division, "nursery stock" has the same meaning as in section 927.51 of the Revised Code. 830
831
832

(RR) "Horticulture structure" means a building or 833
structure used exclusively for the commercial growing, raising, 834
or overwintering of horticultural products, and includes the 835
area used for stocking, storing, and packing horticultural 836
products when done in conjunction with the production of those 837
products. 838

(SS) "Newspaper" means an unbound publication bearing a 839
title or name that is regularly published, at least as 840
frequently as biweekly, and distributed from a fixed place of 841
business to the public in a specific geographic area, and that 842
contains a substantial amount of news matter of international, 843
national, or local events of interest to the general public. 844

(TT) 845

(UU) (1) "Lease" or "rental" means any transfer of the 846
possession or control of tangible personal property for a fixed 847
or indefinite term, for consideration. "Lease" or "rental" 848
includes future options to purchase or extend, and agreements 849
described in 26 U.S.C. 7701(h) (1) covering motor vehicles and 850
trailers where the amount of consideration may be increased or 851
decreased by reference to the amount realized upon the sale or 852
disposition of the property. "Lease" or "rental" does not 853
include: 854

(a) A transfer of possession or control of tangible 855
personal property under a security agreement or a deferred 856
payment plan that requires the transfer of title upon completion 857
of the required payments; 858

(b) A transfer of possession or control of tangible 859
personal property under an agreement that requires the transfer 860
of title upon completion of required payments and payment of an 861
option price that does not exceed the greater of one hundred 862
dollars or one per cent of the total required payments; 863

(c) Providing tangible personal property along with an 864
operator for a fixed or indefinite period of time, if the 865
operator is necessary for the property to perform as designed. 866
For purposes of this division, the operator must do more than 867
maintain, inspect, or set up the tangible personal property. 868

(2) "Lease" and "rental," as defined in division (UU) of 869
this section, shall not apply to leases or rentals that exist 870
before June 26, 2003. 871

(3) "Lease" and "rental" have the same meaning as in 872
division (UU) (1) of this section regardless of whether a 873
transaction is characterized as a lease or rental under 874
generally accepted accounting principles, the Internal Revenue 875
Code, Title XIII of the Revised Code, or other federal, state, 876
or local laws. 877

(VV) "Mobile telecommunications service" has the same 878
meaning as in the "Mobile Telecommunications Sourcing Act," Pub. 879
L. No. 106-252, 114 Stat. 631 (2000), 4 U.S.C.A. 124(7), as 880
amended, and, on and after August 1, 2003, includes related fees 881
and ancillary services, including universal service fees, 882
detailed billing service, directory assistance, service 883
initiation, voice mail service, and vertical services, such as 884
caller ID and three-way calling. 885

(WW) "Certified service provider" has the same meaning as 886
in section 5740.01 of the Revised Code. 887

(XX) "Satellite broadcasting service" means the 888
distribution or broadcasting of programming or services by 889
satellite directly to the subscriber's receiving equipment 890
without the use of ground receiving or distribution equipment, 891
except the subscriber's receiving equipment or equipment used in 892
the uplink process to the satellite, and includes all service 893
and rental charges, premium channels or other special services, 894
installation and repair service charges, and any other charges 895
having any connection with the provision of the satellite 896
broadcasting service. 897

(YY) "Tangible personal property" means personal property 898
that can be seen, weighed, measured, felt, or touched, or that 899
is in any other manner perceptible to the senses. For purposes 900
of this chapter and Chapter 5741. of the Revised Code, "tangible 901
personal property" includes motor vehicles, electricity, water, 902
gas, steam, and prewritten computer software. 903

(ZZ) "Municipal gas utility" means a municipal corporation 904
that owns or operates a system for the distribution of natural 905
gas. 906

(AAA) "Computer" means an electronic device that accepts 907
information in digital or similar form and manipulates it for a 908
result based on a sequence of instructions. 909

(BBB) "Computer software" means a set of coded 910
instructions designed to cause a computer or automatic data 911
processing equipment to perform a task. 912

(CCC) "Delivered electronically" means delivery of 913
computer software from the seller to the purchaser by means 914
other than tangible storage media. 915

(DDD) "Prewritten computer software" means computer 916

software, including prewritten upgrades, that is not designed 917
and developed by the author or other creator to the 918
specifications of a specific purchaser. The combining of two or 919
more prewritten computer software programs or prewritten 920
portions thereof does not cause the combination to be other than 921
prewritten computer software. "Prewritten computer software" 922
includes software designed and developed by the author or other 923
creator to the specifications of a specific purchaser when it is 924
sold to a person other than the purchaser. If a person modifies 925
or enhances computer software of which the person is not the 926
author or creator, the person shall be deemed to be the author 927
or creator only of such person's modifications or enhancements. 928
Prewritten computer software or a prewritten portion thereof 929
that is modified or enhanced to any degree, where such 930
modification or enhancement is designed and developed to the 931
specifications of a specific purchaser, remains prewritten 932
computer software; provided, however, that where there is a 933
reasonable, separately stated charge or an invoice or other 934
statement of the price given to the purchaser for the 935
modification or enhancement, the modification or enhancement 936
shall not constitute prewritten computer software. 937

(EEE) (1) "Food" means substances, whether in liquid, 938
concentrated, solid, frozen, dried, or dehydrated form, that are 939
sold for ingestion or chewing by humans and are consumed for 940
their taste or nutritional value. "Food" does not include 941
alcoholic beverages, dietary supplements, soft drinks, or 942
tobacco. 943

(2) As used in division (EEE) (1) of this section: 944

(a) "Alcoholic beverages" means beverages that are 945
suitable for human consumption and contain one-half of one per 946

cent or more of alcohol by volume. 947

(b) "Dietary supplements" means any product, other than 948
tobacco, that is intended to supplement the diet and that is 949
intended for ingestion in tablet, capsule, powder, softgel, 950
gelcap, or liquid form, or, if not intended for ingestion in 951
such a form, is not represented as conventional food for use as 952
a sole item of a meal or of the diet; that is required to be 953
labeled as a dietary supplement, identifiable by the "supplement 954
facts" box found on the label, as required by 21 C.F.R. 101.36; 955
and that contains one or more of the following dietary 956
ingredients: 957

(i) A vitamin; 958

(ii) A mineral; 959

(iii) An herb or other botanical; 960

(iv) An amino acid; 961

(v) A dietary substance for use by humans to supplement 962
the diet by increasing the total dietary intake; 963

(vi) A concentrate, metabolite, constituent, extract, or 964
combination of any ingredient described in divisions (EEE) (2) (b) 965
(i) to (v) of this section. 966

(c) "Soft drinks" means nonalcoholic beverages that 967
contain natural or artificial sweeteners. "Soft drinks" does not 968
include beverages that contain milk or milk products, soy, rice, 969
or similar milk substitutes, or that contains greater than fifty 970
per cent vegetable or fruit juice by volume. 971

(d) "Tobacco" means cigarettes, cigars, chewing or pipe 972
tobacco, or any other item that contains tobacco. 973

(FFF) "Drug" means a compound, substance, or preparation, 974
and any component of a compound, substance, or preparation, 975
other than food, dietary supplements, or alcoholic beverages 976
that is recognized in the official United States pharmacopoeia, 977
official homeopathic pharmacopoeia of the United States, or 978
official national formulary, and supplements to them; is 979
intended for use in the diagnosis, cure, mitigation, treatment, 980
or prevention of disease; or is intended to affect the structure 981
or any function of the body. 982

(GGG) "Prescription" means an order, formula, or recipe 983
issued in any form of oral, written, electronic, or other means 984
of transmission by a duly licensed practitioner authorized by 985
the laws of this state to issue a prescription. 986

(HHH) "Durable medical equipment" means equipment, 987
including repair and replacement parts for such equipment, that 988
can withstand repeated use, is primarily and customarily used to 989
serve a medical purpose, generally is not useful to a person in 990
the absence of illness or injury, and is not worn in or on the 991
body. "Durable medical equipment" does not include mobility 992
enhancing equipment. 993

(III) "Mobility enhancing equipment" means equipment, 994
including repair and replacement parts for such equipment, that 995
is primarily and customarily used to provide or increase the 996
ability to move from one place to another and is appropriate for 997
use either in a home or a motor vehicle, that is not generally 998
used by persons with normal mobility, and that does not include 999
any motor vehicle or equipment on a motor vehicle normally 1000
provided by a motor vehicle manufacturer. "Mobility enhancing 1001
equipment" does not include durable medical equipment. 1002

(JJJ) "Prosthetic device" means a replacement, corrective, 1003

or supportive device, including repair and replacement parts for 1004
the device, worn on or in the human body to artificially replace 1005
a missing portion of the body, prevent or correct physical 1006
deformity or malfunction, or support a weak or deformed portion 1007
of the body. As used in this division, before July 1, 2019, 1008
"prosthetic device" does not include corrective eyeglasses, 1009
contact lenses, or dental prosthesis. On or after July 1, 2019, 1010
"prosthetic device" does not include dental prosthesis but does 1011
include corrective eyeglasses or contact lenses. 1012

(KKK) (1) "Fractional aircraft ownership program" means a 1013
program in which persons within an affiliated group sell and 1014
manage fractional ownership program aircraft, provided that at 1015
least one hundred airworthy aircraft are operated in the program 1016
and the program meets all of the following criteria: 1017

(a) Management services are provided by at least one 1018
program manager within an affiliated group on behalf of the 1019
fractional owners. 1020

(b) Each program aircraft is owned or possessed by at 1021
least one fractional owner. 1022

(c) Each fractional owner owns or possesses at least a 1023
one-sixteenth interest in at least one fixed-wing program 1024
aircraft. 1025

(d) A dry-lease aircraft interchange arrangement is in 1026
effect among all of the fractional owners. 1027

(e) Multi-year program agreements are in effect regarding 1028
the fractional ownership, management services, and dry-lease 1029
aircraft interchange arrangement aspects of the program. 1030

(2) As used in division (KKK) (1) of this section: 1031

(a) "Affiliated group" has the same meaning as in division 1032
(B) (3) (e) of this section. 1033

(b) "Fractional owner" means a person that owns or 1034
possesses at least a one-sixteenth interest in a program 1035
aircraft and has entered into the agreements described in 1036
division (KKK) (1) (e) of this section. 1037

(c) "Fractional ownership program aircraft" or "program 1038
aircraft" means a turbojet aircraft that is owned or possessed 1039
by a fractional owner and that has been included in a dry-lease 1040
aircraft interchange arrangement and agreement under divisions 1041
(KKK) (1) (d) and (e) of this section, or an aircraft a program 1042
manager owns or possesses primarily for use in a fractional 1043
aircraft ownership program. 1044

(d) "Management services" means administrative and 1045
aviation support services furnished under a fractional aircraft 1046
ownership program in accordance with a management services 1047
agreement under division (KKK) (1) (e) of this section, and 1048
offered by the program manager to the fractional owners, 1049
including, at a minimum, the establishment and implementation of 1050
safety guidelines; the coordination of the scheduling of the 1051
program aircraft and crews; program aircraft maintenance; 1052
program aircraft insurance; crew training for crews employed, 1053
furnished, or contracted by the program manager or the 1054
fractional owner; the satisfaction of record-keeping 1055
requirements; and the development and use of an operations 1056
manual and a maintenance manual for the fractional aircraft 1057
ownership program. 1058

(e) "Program manager" means the person that offers 1059
management services to fractional owners pursuant to a 1060
management services agreement under division (KKK) (1) (e) of this 1061

section. 1062

(LLL) "Electronic publishing" means providing access to 1063
one or more of the following primarily for business customers, 1064
including the federal government or a state government or a 1065
political subdivision thereof, to conduct research: news; 1066
business, financial, legal, consumer, or credit materials; 1067
editorials, columns, reader commentary, or features; photos or 1068
images; archival or research material; legal notices, identity 1069
verification, or public records; scientific, educational, 1070
instructional, technical, professional, trade, or other literary 1071
materials; or other similar information which has been gathered 1072
and made available by the provider to the consumer in an 1073
electronic format. Providing electronic publishing includes the 1074
functions necessary for the acquisition, formatting, editing, 1075
storage, and dissemination of data or information that is the 1076
subject of a sale. 1077

(MMM) "Medicaid health insuring corporation" means a 1078
health insuring corporation that holds a certificate of 1079
authority under Chapter 1751. of the Revised Code and is under 1080
contract with the department of medicaid pursuant to section 1081
5167.10 of the Revised Code. 1082

(NNN) "Managed care premium" means any premium, 1083
capitation, or other payment a medicaid health insuring 1084
corporation receives for providing or arranging for the 1085
provision of health care services to its members or enrollees 1086
residing in this state. 1087

(OOO) "Captive deer" means deer and other cervidae that 1088
have been legally acquired, or their offspring, that are 1089
privately owned for agricultural or farming purposes. 1090

(PPP) "Gift card" means a document, card, certificate, or other record, whether tangible or intangible, that may be redeemed by a consumer for a dollar value when making a purchase of tangible personal property or services.

(QQQ) "Specified digital product" means an electronically transferred digital audiovisual work, digital audio work, or digital book.

As used in division (QQQ) of this section:

(1) "Digital audiovisual work" means a series of related images that, when shown in succession, impart an impression of motion, together with accompanying sounds, if any.

(2) "Digital audio work" means a work that results from the fixation of a series of musical, spoken, or other sounds, including digitized sound files that are downloaded onto a device and that may be used to alert the customer with respect to a communication.

(3) "Digital book" means a work that is generally recognized in the ordinary and usual sense as a book.

(4) "Electronically transferred" means obtained by the purchaser by means other than tangible storage media.

(RRR) "Digital advertising services" means providing access, by means of telecommunications equipment, to computer equipment that is used to enter, upload, download, review, manipulate, store, add, or delete data for the purpose of electronically displaying, delivering, placing, or transferring promotional advertisements to potential customers about products or services or about industry or business brands.

(SSS) "Peer-to-peer car sharing program" has the same

meaning as in section 4516.01 of the Revised Code. "

1119

Delete lines 1140 through 1142

1120

The motion was _____ agreed to.