

**As Introduced**

**131st General Assembly**

**Regular Session**

**2015-2016**

**H. B. No. 176**

**Representatives Hall, O'Brien, S.**

**Cosponsors: Representatives Amstutz, Antonio, Barnes, Bishoff, Boose, Boyd, Brown, Buchy, Burkley, Butler, Cera, Clyde, Conditt, Curtin, Dever, Duffey, Gerberry, Ginter, Grossman, Hackett, Hambley, Henne, Johnson, T., Kraus, Landis, LaTourette, Lepore-Hagan, Maag, O'Brien, M., Phillips, Rezabek, Rogers, Romanchuk, Ruhl, Schuring, Sheehy, Slaby, Slesnick, Smith, R., Stinziano, Thompson**

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**A BILL**

To amend sections 5735.01, 5735.012, 5739.025, 1  
5747.98, and 5751.98 and to enact sections 2  
122.079, 5735.015, 5735.016, 5747.78, and 3  
5751.55 of the Revised Code to create the 4  
Gaseous Fuel Vehicle Conversion Program, to 5  
allow a credit against the income or commercial 6  
activity tax for the purchase or conversion of 7  
an alternative fuel vehicle, to reduce the 8  
amount of sales tax due on the purchase or lease 9  
of a qualifying electric vehicle by up to \$500, 10  
to apply the motor fuel tax to the distribution 11  
or sale of compressed natural gas, to authorize 12  
a temporary, partial motor fuel tax exemption 13  
for sales of compressed natural gas used as 14  
motor fuel, and to make an appropriation. 15

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:**

**Section 1.** That sections 5735.01, 5735.012, 5739.025, 16  
5747.98, and 5751.98 be amended and sections 122.079, 5735.015, 17  
5735.016, 5747.78, and 5751.55 of the Revised Code be enacted to 18  
read as follows: 19

**Sec. 122.079.** (A) As used in this section: 20

(1) "Compressed natural gas" means a clear, odorless, and 21  
noncorrosive natural gas that is compressed to a pressure of at 22  
least three thousand eight hundred pounds per square inch but 23  
less than four thousand five hundred pounds per square inch. 24

(2) "Gaseous fuel" means compressed natural gas, liquefied 25  
natural gas, or liquid petroleum gas. 26

(3) "Incremental cost" means the excess cost associated 27  
with the purchase of a vehicle originally equipped by the 28  
manufacturer to operate on gaseous fuel as compared to the 29  
purchase of an equivalent vehicle that operates on gasoline or 30  
diesel fuel. 31

(4) "Liquefied natural gas" means natural gas that is 32  
cooled to negative two hundred sixty degrees fahrenheit and is 33  
in a liquefied state. 34

(5) "Liquid petroleum gas" means a material with a vapor 35  
pressure not exceeding that of commercial propane which is 36  
composed predominately of the following hydrocarbons or 37  
mixtures: propane, propylene, butane (normal butane or 38  
isobutane), and butylene. 39

(6) "Nonprofit corporation" has the same meaning as in 40  
section 1702.01 of the Revised Code. 41

(7) "Public transportation system" means a county transit 42  
system operated in accordance with sections 306.01 to 306.13 of 43

the Revised Code, a regional transit authority operated in 44  
accordance with sections 306.30 to 306.71 of the Revised Code, 45  
or a regional transit commission operated in accordance with 46  
sections 306.80 to 306.90 of the Revised Code. 47

(8) "School district" means a "city school district" as 48  
defined in section 3311.02 of the Revised Code, a "local school 49  
district" as defined in section 3311.03 of the Revised Code, an 50  
"exempted village school district" as defined in section 3311.04 51  
of the Revised Code, or a "joint vocational school district" as 52  
defined in section 3311.18 of the Revised Code. 53

(B) For the purpose of promoting the conversion of public 54  
fleets to operate on cleaner fuels, the director of 55  
environmental protection shall administer a gaseous fuel vehicle 56  
conversion program under which the director may make grants to a 57  
state agency, a political subdivision of the state, a school 58  
district, a public transportation system, or a nonprofit 59  
corporation for the conversion of a vehicle to operate on 60  
gaseous fuel or for the incremental cost associated with the 61  
purchase of a vehicle originally equipped by the manufacturer to 62  
operate on gaseous fuel. 63

(C) The director shall adopt rules in accordance with 64  
Chapter 119. of the Revised Code that are necessary for the 65  
administration of the gaseous fuel vehicle conversion program. 66  
The rules shall establish all of the following: 67

(1) An application form and procedures governing the 68  
process for applying to receive a grant under the program; 69

(2) Grant eligibility requirements; 70

(3) A maximum grant amount of five hundred thousand 71  
dollars per eligible entity; 72

(4) Any other procedures, criteria, or grant terms that 73  
the director determines necessary to administer the program. 74

(D) There is hereby created in the state treasury the 75  
gaseous fuel vehicle conversion fund, which shall consist of 76  
money transferred to the fund by the general assembly. The money 77  
in the fund shall be used solely to make grants under the 78  
gaseous fuel vehicle conversion program. Any interest earned 79  
from money in the fund shall be used to administer the gaseous 80  
fuel vehicle conversion program. 81

**Sec. 5735.01.** As used in this chapter: 82

(A) "Motor vehicles" includes all vehicles, vessels, 83  
watercraft, engines, machines, or mechanical contrivances which 84  
are powered by internal combustion engines or motors. 85

(B) "Motor fuel" means compressed natural gas and any 86  
liquid motor fuel, including, but not limited to, gasoline, 87  
diesel fuel, K-1 kerosene, ~~or any other liquid motor fuel,~~ 88  
~~including, but not limited to,~~ liquid petroleum gas, or liquid 89  
natural gas, but excluding substances prepackaged and sold in 90  
containers of five gallons or less. 91

(C) "K-1 kerosene" means fuel that conforms to the 92  
chemical and physical standards for kerosene no. 1-K as set 93  
forth in the American society for testing and materials (ASTM) 94  
designated D-3699 "standard for specification for kerosene," as 95  
that standard may be modified from time to time. For purposes of 96  
inspection and testing, laboratory analysis shall be conducted 97  
using methods recognized by the ASTM designation D-3699. 98

(D) "Diesel fuel" means any liquid fuel capable of use in 99  
discrete form or as a blend component in the operation of 100  
engines of the diesel type, including transmix when mixed with 101

diesel fuel. 102

(E) "Gasoline" means any of the following: 103

(1) All products, commonly or commercially known or sold 104  
as gasoline; 105

(2) Any blend stocks or additives, including alcohol, that 106  
are sold for blending with gasoline, other than products 107  
typically sold in containers of five gallons or less; 108

(3) Transmix when mixed with gasoline, unless certified, 109  
as required by the tax commissioner, for withdrawal from 110  
terminals for reprocessing at refineries; 111

(4) Alcohol that is offered for sale or sold for use as, 112  
or commonly and commercially used as, a fuel for internal 113  
combustion engines. 114

Gasoline does not include diesel fuel, commercial or 115  
industrial naphthas or solvents manufactured, imported, received, 116  
stored, distributed, sold, or used exclusively for purposes 117  
other than as a motor fuel for a motor vehicle or vessel. The 118  
blending of any of the products listed in the preceding 119  
sentence, regardless of name or characteristics, is conclusively 120  
presumed to have been done to produce gasoline, unless the 121  
product obtained by the blending is entirely incapable for use 122  
as fuel to operate a motor vehicle. An additive, blend stock, or 123  
alcohol is presumed to be sold for blending unless a 124  
certification is obtained as required by the tax commissioner. 125

(F) "Public highways" means lands and lots over which the 126  
public, either as user or owner, generally has a right to pass, 127  
even though the same are closed temporarily by the authorities 128  
for the purpose of construction, reconstruction, maintenance, or 129  
repair. 130

(G) "Waters within the boundaries of this state" means all streams, lakes, ponds, marshes, water courses, and all other bodies of surface water, natural or artificial, which are situated wholly or partially within this state or within its jurisdiction, except private impounded bodies of water.

(H) "Person" includes individuals, partnerships, firms, associations, corporations, receivers, trustees in bankruptcy, estates, joint-stock companies, joint ventures, the state and its political subdivisions, and any combination of persons of any form.

(I) (1) "Motor fuel dealer" means any person who satisfies any of the following:

(a) The person imports from another state or foreign country or acquires motor fuel by any means into a terminal in this state;

(b) The person imports motor fuel from another state or foreign country in bulk lot vehicles for subsequent sale and distribution in this state from bulk lot vehicles;

(c) The person refines motor fuel in this state;

(d) The person acquires motor fuel from a motor fuel dealer for subsequent sale and distribution by that person in this state from bulk lot vehicles;

(e) The person possesses an unrevoked permissive motor fuel dealer's license.

(2) Any person who obtains dyed diesel fuel for use other than the operation of motor vehicles upon the public highways or upon waters within the boundaries of this state, but later uses that motor fuel for the operation of motor vehicles upon the

public highways or upon waters within the boundaries of this 159  
state, is deemed a motor fuel dealer as regards any unpaid motor 160  
fuel taxes levied on the motor fuel so used. 161

(J) As used in sections 5735.05, 5735.25, 5735.29, and 162  
5735.30 of the Revised Code only: 163

(1) With respect to gasoline, "received" or "receipt" 164  
shall be construed as follows: 165

(a) Gasoline produced at a refinery in this state or 166  
delivered to a terminal in this state is deemed received when it 167  
is disbursed through a loading rack at that refinery or 168  
terminal; 169

(b) Except as provided in division (J) (1) (a) of this 170  
section, gasoline imported into this state or purchased or 171  
otherwise acquired in this state by any person is deemed 172  
received within this state by that person when the gasoline is 173  
withdrawn from the container in which it was transported; 174

(c) Gasoline delivered or disbursed by any means from a 175  
terminal directly to another terminal is not deemed received. 176

(2) With respect to motor fuel other than gasoline, 177  
"received" or "receipt" means distributed or sold for use or 178  
used to generate power for the operation of motor vehicles upon 179  
the public highways or upon waters within the boundaries of this 180  
state. All diesel fuel that is not dyed diesel fuel, regardless 181  
of its use, shall be considered as used to generate power for 182  
the operation of motor vehicles upon the public highways or upon 183  
waters within the boundaries of this state when the fuel is sold 184  
or distributed to a person other than a licensed motor fuel 185  
dealer or to a person licensed under section 5735.026 of the 186  
Revised Code. 187

(K) Motor fuel used for the operation of licensed motor vehicles employed in the maintenance, construction, or repair of public highways is deemed to be used for the operation of motor vehicles upon the public highways.

(L) "Licensed motor fuel dealer" means any dealer possessing an unrevoked motor fuel dealer's license issued by the tax commissioner as provided in section 5735.02 of the Revised Code.

(M) "Licensed retail dealer" means any retail dealer possessing an unrevoked retail dealer's license issued by the tax commissioner as provided in section 5735.022 of the Revised Code.

(N) "Cents per gallon rate" means the amount computed by the tax commissioner under section 5735.011 of the Revised Code that is used to determine that portion of the tax levied by section 5735.05 of the Revised Code that is computed in the manner prescribed by division (B) (2) of section 5735.06 of the Revised Code and that is applicable for the period that begins on the first day of July following the date on which the commissioner makes the computation.

(O) "Retail dealer" means any person that sells or distributes motor fuel at a retail service station located in this state.

(P) "Retail service station" means a location from which motor fuel is sold to the general public and is dispensed or pumped directly into motor vehicle fuel tanks for consumption.

(Q) "Transit bus" means a motor vehicle that is operated for public transit or paratransit service on a regular and continuing basis within the state by or for a county, a



municipal corporation, a county transit board pursuant to 217  
sections 306.01 to 306.13 of the Revised Code, a regional 218  
transit authority pursuant to sections 306.30 to 306.54 of the 219  
Revised Code, or a regional transit commission pursuant to 220  
sections 306.80 to 306.90 of the Revised Code. Public transit or 221  
paratransit service may include fixed route, demand-responsive, 222  
or subscription bus service transportation, but does not include 223  
shared-ride taxi service, carpools, vanpools, jitney service, 224  
school bus transportation, or charter or sightseeing services. 225

(R) "Export" means motor fuel delivered outside this 226  
state. Motor fuel delivered outside this state by or for the 227  
seller constitutes an export by the seller. Motor fuel delivered 228  
outside this state by or for the purchaser constitutes an export 229  
by the purchaser. 230

(S) "Import" means motor fuel delivered into this state 231  
from outside this state. Motor fuel delivered into this state 232  
from outside this state by or for the seller constitutes an 233  
import by the seller. Motor fuel delivered into this state from 234  
outside this state by or for the purchaser constitutes an import 235  
by the purchaser. 236

(T) "Terminal" means a motor fuel storage or distribution 237  
facility that is supplied by pipeline or marine vessel. 238

(U) "Consumer" means a buyer of motor fuel for purposes 239  
other than resale in any form. 240

(V) "Bulk lot vehicle" means railroad tank cars, transport 241  
tank trucks, and tank wagons with a capacity of at least 1,400 242  
gallons. 243

(W) "Licensed permissive motor fuel dealer" means any 244  
person possessing an unrevoked permissive motor fuel dealer's 245

license issued by the tax commissioner under section 5735.021 of the Revised Code.	246 247
(X) "Licensed terminal operator" means any person possessing an unrevoked terminal operator's license issued by the tax commissioner under section 5735.026 of the Revised Code.	248 249 250
(Y) "Licensed exporter" means any person possessing an unrevoked exporter's license issued by the tax commissioner under section 5735.026 of the Revised Code.	251 252 253
(Z) "Dyed diesel fuel" means any diesel fuel dyed pursuant to regulations issued by the internal revenue service or a rule promulgated by the tax commissioner.	254 255 256
(AA) "Gross gallons" means U.S. gallons without temperature or barometric adjustments.	257 258
(BB) "Net gallons" means U.S. gallons with a temperature adjustment to sixty degrees fahrenheit.	259 260
(CC) "Transporter" means either of the following:	261
(1) A railroad company, street, suburban, or interurban railroad company, a pipeline company, or water transportation company that transports motor fuel, either in interstate or intrastate commerce, to points in this state;	262 263 264 265
(2) A person that transports motor fuel by any manner to a point in this state.	266 267
(DD) "Exporter" means either of the following:	268
(1) A person that is licensed to collect and remit motor fuel taxes in a specified state of destination;	269 270
(2) A person that is statutorily prohibited from obtaining a license to collect and remit motor fuel taxes in a specified	271 272

state of destination, and is licensed to sell or distribute tax- 273  
paid motor fuel in the specified state of destination. 274

(EE) "Report" means a report or return required to be 275  
filed under this chapter and may be used interchangeably with, 276  
and for all purposes has the same meaning as, "return." 277

**Sec. 5735.012.** With respect to liquid motor fuel other 278  
than liquid natural gas, amounts of motor fuel reported under 279  
this chapter shall be measured in gross gallons, except that 280  
amounts reported for terminal to terminal transactions shall be 281  
measured in net gallons and amounts reported for terminal to 282  
Ohio licensed dealer transactions shall be measured in both net 283  
gallons and gross gallons. Amounts of liquid natural gas shall 284  
be measured in gallon equivalents as described in section 285  
5735.013 of the Revised Code. Amounts of compressed natural gas 286  
shall be measured in gallon equivalents as described in section 287  
5735.015 of the Revised Code. 288

**Sec. 5735.015.** For the purposes of this chapter, the 289  
following amount of compressed natural gas shall be the 290  
equivalent of one gallon of motor fuel: 291

(A) For compressed natural gas that is received through a 292  
dispenser capable of providing a measurement in pounds, six and 293  
thirty-eight one-hundredths pounds of compressed natural gas; 294

(B) For compressed natural gas that is not received as 295  
provided in division (A) of this section, one hundred thirty- 296  
nine and three-tenths cubic feet of compressed natural gas, or 297  
the amount of compressed natural gas that has a lower heating 298  
value of one hundred twenty-nine thousand five hundred British 299  
thermal units. 300

**Sec. 5735.016.** (A) Notwithstanding any other provision of 301

this chapter, the total combined rate of tax imposed under this 302  
chapter upon the receipt of compressed natural gas received on 303  
or after the first day of the first month after the effective 304  
date of the enactment of this section and before the first day 305  
of the sixty-first month after that effective date shall be the 306  
following: 307

(1) For compressed natural gas received on or after the 308  
first day of the first month after that effective date and 309  
before the first day of the thirty-seventh month after that 310  
effective date, seven cents per gallon; 311

(2) For compressed natural gas received on or after the 312  
first day of the thirty-seventh month after that effective date 313  
and before the first day of the sixty-first month after that 314  
effective date, fourteen cents per gallon. 315

(B) All receipts from taxes imposed at the rates described 316  
in division (A) of this section shall be distributed as follows: 317

(1) Seventeen twenty-eighths shall be distributed in the 318  
same manner as required for receipts from the tax levied by 319  
section 5735.05 of the Revised Code. 320

(2) Eight twenty-eighths shall be distributed in the same 321  
manner as required for receipts from the tax levied by section 322  
5735.29 of the Revised Code. 323

(3) Two twenty-eighths shall be distributed in the same 324  
manner as required for receipts from the tax levied by section 325  
5735.25 of the Revised Code. 326

(4) One twenty-eighth shall be distributed in the same 327  
manner as required for receipts from the tax levied by section 328  
5735.30 of the Revised Code. 329

**Sec. 5739.025.** As used in this section, "local tax" means 330  
a tax imposed pursuant to section 5739.021, 5739.023, 5739.026, 331  
5741.021, 5741.022, or 5741.023 of the Revised Code. 332

(A) The taxes levied by sections 5739.02 and 5741.02 of 333  
the Revised Code shall be collected as follows: 334

(1) On and after July 1, 2003, and on or before June 30, 335  
2005, in accordance with the following schedule: 336

If the price		The amount of	
is at least	But not more than	the tax is	
\$ .01	\$ .15	No tax	337
.16	.16	1¢	338
.17	.33	2¢	339
.34	.50	3¢	340
.51	.66	4¢	341
.67	.83	5¢	342
.84	1.00	6¢	343

If the price exceeds one dollar, the tax is six cents on 346  
each one dollar. If the price exceeds one dollar or a multiple 347  
thereof by not more than seventeen cents, the amount of tax is 348  
six cents for each one dollar plus one cent. If the price 349  
exceeds one dollar or a multiple thereof by more than seventeen 350  
cents, the amount of tax is six cents for each one dollar plus 351  
the amount of tax for prices eighteen cents through ninety-nine 352  
cents in accordance with the schedule above. 353

(2) On and after July 1, 2005, and on and before December 354  
31, 2005, in accordance with the following schedule: 355

If the price	But not	The amount	
is at least	more than	of the tax is	
\$ .01	\$ .15	No tax	356

.16	.18	1¢	359
.19	.36	2¢	360
.37	.54	3¢	361
.55	.72	4¢	362
.73	.90	5¢	363
.91	1.09	6¢	364
1.10	1.27	7¢	365
1.28	1.46	8¢	366
1.47	1.64	9¢	367
1.65	1.82	10¢	368
1.83	2.00	11¢	369

If the price exceeds two dollars, the tax is eleven cents 370  
on each two dollars. If the price exceeds two dollars or a 371  
multiple thereof by not more than eighteen cents, the amount of 372  
tax is eleven cents for each two dollars plus one cent. If the 373  
price exceeds two dollars or a multiple thereof by more than 374  
eighteen cents, the amount of tax is eleven cents for each two 375  
dollars plus the amount of tax for prices nineteen cents through 376  
one dollar and ninety-nine cents in accordance with the schedule 377  
above. 378

(B) On and after July 1, 2003, and on and before June 30, 379  
2005, the combined taxes levied by sections 5739.02 and 5741.02 380  
and pursuant to sections 5739.021, 5739.023, 5739.026, 5741.021, 381  
5741.022, and 5741.023 of the Revised Code shall be collected in 382  
accordance with the following schedules: 383

(1) When the combined rate of state and local tax is six 384  
and one-fourth per cent: 385

If the price		The amount of	386
is at least	But not more than	the tax is	387
\$ .01	\$ .15	No tax	388

.16	.16	1¢	389
.17	.32	2¢	390
.33	.48	3¢	391
.49	.64	4¢	392
.65	.80	5¢	393
.81	.96	6¢	394
.97	1.12	7¢	395
1.13	1.28	8¢	396
1.29	1.44	9¢	397
1.45	1.60	10¢	398
1.61	1.76	11¢	399
1.77	1.92	12¢	400
1.93	2.08	13¢	401
2.09	2.24	14¢	402
2.25	2.40	15¢	403
2.41	2.56	16¢	404
2.57	2.72	17¢	405
2.73	2.88	18¢	406
2.89	3.04	19¢	407
3.05	3.20	20¢	408
3.21	3.36	21¢	409
3.37	3.52	22¢	410
3.53	3.68	23¢	411
3.69	3.84	24¢	412
3.85	4.00	25¢	413

If the price exceeds four dollars, the tax is twenty-five cents on each four dollars. If the price exceeds four dollars or a multiple thereof by not more than sixteen cents, the amount of tax is twenty-five cents for each four dollars plus one cent. If the price exceeds four dollars or a multiple thereof by more than sixteen cents, the amount of tax is twenty-five cents for

each four dollars plus the amount of tax for prices seventeen 420  
cents through three dollars and ninety-nine cents in accordance 421  
with the schedule above. 422

(2) When the combined rate of state and local tax is six 423  
and one-half per cent: 424

If the price		The amount of	
is at least	But not more than	the tax is	
\$ .01	\$ .15	No tax	427
.16	.30	2¢	428
.31	.46	3¢	429
.47	.61	4¢	430
.62	.76	5¢	431
.77	.92	6¢	432
.93	1.07	7¢	433
1.08	1.23	8¢	434
1.24	1.38	9¢	435
1.39	1.53	10¢	436
1.54	1.69	11¢	437
1.70	1.84	12¢	438
1.85	2.00	13¢	439

If the price exceeds two dollars, the tax is thirteen 440  
cents on each two dollars. If the price exceeds two dollars or a 441  
multiple thereof by not more than fifteen cents, the amount of 442  
tax is thirteen cents for each two dollars plus one cent. If the 443  
price exceeds two dollars or a multiple thereof by more than 444  
fifteen cents, the amount of tax is thirteen cents for each two 445  
dollars plus the amount of tax for prices sixteen cents through 446  
one dollar and ninety-nine cents in accordance with the schedule 447  
above. 448

(3) When the combined rate of state and local tax is six 449



and three-fourths per cent:			450
If the price		The amount of	451
is at least	But not more than	the tax is	452
\$ .01	\$ .15	No tax	453
.16	.29	2¢	454
.30	.44	3¢	455
.45	.59	4¢	456
.60	.74	5¢	457
.75	.88	6¢	458
.89	1.03	7¢	459
1.04	1.18	8¢	460
1.19	1.33	9¢	461
1.34	1.48	10¢	462
1.49	1.62	11¢	463
1.63	1.77	12¢	464
1.78	1.92	13¢	465
1.93	2.07	14¢	466
2.08	2.22	15¢	467
2.23	2.37	16¢	468
2.38	2.51	17¢	469
2.52	2.66	18¢	470
2.67	2.81	19¢	471
2.82	2.96	20¢	472
2.97	3.11	21¢	473
3.12	3.25	22¢	474
3.26	3.40	23¢	475
3.41	3.55	24¢	476
3.56	3.70	25¢	477
3.71	3.85	26¢	478
3.86	4.00	27¢	479
If the price exceeds four dollars, the tax is twenty-seven			480

cents on each four dollars. If the price exceeds four dollars or 481  
a multiple thereof by not more than fourteen cents, the amount 482  
of tax is twenty-seven cents for each four dollars plus one 483  
cent. If the price exceeds four dollars or a multiple thereof by 484  
more than fourteen but by not more than twenty-nine cents, the 485  
amount of tax is twenty-seven cents for each four dollars plus 486  
two cents. If the price exceeds four dollars or a multiple 487  
thereof by more than twenty-nine cents the amount of tax is 488  
twenty-seven cents for each four dollars plus the amount of tax 489  
for prices thirty cents through three dollars and ninety-nine 490  
cents in accordance with the schedule above. 491

(4) When the combined rate of state and local tax is seven 492  
per cent: 493

If the price		The amount of	
is at least	But not more than	the tax is	
\$ .01	\$ .15	No tax	494
.16	.28	2¢	495
.29	.42	3¢	496
.43	.57	4¢	497
.58	.71	5¢	498
.72	.85	6¢	499
.86	1.00	7¢	500

If the price exceeds one dollar, the tax is seven cents on 503  
each one dollar. If the price exceeds one dollar or a multiple 504  
thereof by not more than fifteen cents, the amount of tax is 505  
seven cents for each one dollar plus one cent. If the price 506  
exceeds one dollar or a multiple thereof by more than fifteen 507  
cents, the amount of tax is seven cents for each one dollar plus 508  
the amount of tax for prices sixteen cents through ninety-nine 509  
cents in accordance with the schedule above. 510

(5) When the combined rate of state and local tax is seven		511
and one-fourth per cent:		512
If the price		513
is at least	But not more than	The amount of
		the tax is
\$ .01	\$ .15	No tax
.16	.27	2¢
.28	.41	3¢
.42	.55	4¢
.56	.68	5¢
.69	.82	6¢
.83	.96	7¢
.97	1.10	8¢
1.11	1.24	9¢
1.25	1.37	10¢
1.38	1.51	11¢
1.52	1.65	12¢
1.66	1.79	13¢
1.80	1.93	14¢
1.94	2.06	15¢
2.07	2.20	16¢
2.21	2.34	17¢
2.35	2.48	18¢
2.49	2.62	19¢
2.63	2.75	20¢
2.76	2.89	21¢
2.90	3.03	22¢
3.04	3.17	23¢
3.18	3.31	24¢
3.32	3.44	25¢
3.45	3.58	26¢
3.59	3.72	27¢

3.73	3.86	28¢	542
3.87	4.00	29¢	543

If the price exceeds four dollars, the tax is twenty-nine cents on each four dollars. If the price exceeds four dollars or a multiple thereof by not more than thirteen cents, the amount of tax is twenty-nine cents for each four dollars plus one cent. If the price exceeds four dollars or a multiple thereof by more than thirteen cents but by not more than twenty-seven cents, the amount of tax is twenty-nine cents for each four dollars plus two cents. If the price exceeds four dollars or a multiple thereof by more than twenty-seven cents, the amount of tax is twenty-nine cents for each four dollars plus the amount of tax for prices twenty-eight cents through three dollars and ninety-nine cents in accordance with the schedule above.

(6) When the combined rate of state and local tax is seven and one-half per cent:

If the price is at least	But not more than	The amount of the tax is	
\$ .01	\$ .15	No tax	558
.16	.26	2¢	559
.27	.40	3¢	560
.41	.53	4¢	561
.54	.65	5¢	562
.66	.80	6¢	563
.81	.93	7¢	564
.94	1.06	8¢	565
1.07	1.20	9¢	566
1.21	1.33	10¢	567
1.34	1.46	11¢	568
1.47	1.60	12¢	569

1.61	1.73	13¢	572
1.74	1.86	14¢	573
1.87	2.00	15¢	574

If the price exceeds two dollars, the tax is fifteen cents 575  
on each two dollars. If the price exceeds two dollars or a 576  
multiple thereof by not more than fifteen cents, the amount of 577  
tax is fifteen cents for each two dollars plus one cent. If the 578  
price exceeds two dollars or a multiple thereof by more than 579  
fifteen cents, the amount of tax is fifteen cents for each two 580  
dollars plus the amount of tax for prices sixteen cents through 581  
one dollar and ninety-nine cents in accordance with the schedule 582  
above. 583

(7) When the combined rate of state and local tax is seven 584  
and three-fourths per cent: 585

If the price		The amount of	586
is at least	But not more than	the tax is	587
\$ .01	\$ .15	No tax	588
.16	.25	2¢	589
.26	.38	3¢	590
.39	.51	4¢	591
.52	.64	5¢	592
.65	.77	6¢	593
.78	.90	7¢	594
.91	1.03	8¢	595
1.04	1.16	9¢	596
1.17	1.29	10¢	597
1.30	1.41	11¢	598
1.42	1.54	12¢	599
1.55	1.67	13¢	600
1.68	1.80	14¢	601

1.81	1.93	15¢	602
1.94	2.06	16¢	603
2.07	2.19	17¢	604
2.20	2.32	18¢	605
2.33	2.45	19¢	606
2.46	2.58	20¢	607
2.59	2.70	21¢	608
2.71	2.83	22¢	609
2.84	2.96	23¢	610
2.97	3.09	24¢	611
3.10	3.22	25¢	612
3.23	3.35	26¢	613
3.36	3.48	27¢	614
3.49	3.61	28¢	615
3.62	3.74	29¢	616
3.75	3.87	30¢	617
3.88	4.00	31¢	618

If the price exceeds four dollars, the tax is thirty-one cents on each four dollars. If the price exceeds four dollars or a multiple thereof by not more than twelve cents, the amount of tax is thirty-one cents for each four dollars plus one cent. If the price exceeds four dollars or a multiple thereof by more than twelve cents but by not more than twenty-five cents, the amount of tax is thirty-one cents for each four dollars plus two cents. If the price exceeds four dollars or a multiple thereof by more than twenty-five cents, the amount of tax is thirty-one cents for each four dollars plus the amount of tax for prices twenty-six cents through three dollars and ninety-nine cents in accordance with the schedule above.

(8) When the combined rate of state and local tax is eight per cent:

If the price		The amount of	633
is at least	But not more than	the tax is	634
\$ .01	\$ .15	No tax	635
.16	.25	2¢	636
.26	.37	3¢	637
.38	.50	4¢	638
.51	.62	5¢	639
.63	.75	6¢	640
.76	.87	7¢	641
.88	1.00	8¢	642

If the price exceeds one dollar, the tax is eight cents on 643  
each one dollar. If the price exceeds one dollar or a multiple 644  
thereof by not more than twelve cents, the amount of tax is 645  
eight cents for each one dollar plus one cent. If the price 646  
exceeds one dollar or a multiple thereof by more than twelve 647  
cents but not more than twenty-five cents, the amount of tax is 648  
eight cents for each one dollar plus two cents. If the price 649  
exceeds one dollar or a multiple thereof by more than twenty- 650  
five cents, the amount of tax is eight cents for each one dollar 651  
plus the amount of tax for prices twenty-six cents through 652  
ninety-nine cents in accordance with the schedule above. 653

(9) When the combined rate of state and local tax is eight 654  
and one-fourth per cent: 655

If the price		The amount of	656
is at least	But not more than	the tax is	657
\$ .01	\$ .15	No tax	658
.16	.24	2¢	659
.25	.36	3¢	660
.37	.48	4¢	661
.49	.60	5¢	662

.61	.72	6¢	663
.73	.84	7¢	664
.85	.96	8¢	665
.97	1.09	9¢	666
1.10	1.21	10¢	667
1.22	1.33	11¢	668
1.34	1.45	12¢	669
1.46	1.57	13¢	670
1.58	1.69	14¢	671
1.70	1.81	15¢	672
1.82	1.93	16¢	673
1.94	2.06	17¢	674
2.07	2.18	18¢	675
2.19	2.30	19¢	676
2.31	2.42	20¢	677
2.43	2.54	21¢	678
2.55	2.66	22¢	679
2.67	2.78	23¢	680
2.79	2.90	24¢	681
2.91	3.03	25¢	682
3.04	3.15	26¢	683
3.16	3.27	27¢	684
3.28	3.39	28¢	685
3.40	3.51	29¢	686
3.52	3.63	30¢	687
3.64	3.75	31¢	688
3.76	3.87	32¢	689
3.88	4.00	33¢	690

If the price exceeds four dollars, the tax is thirty-three 691  
cents on each four dollars. If the price exceeds four dollars or 692  
a multiple thereof by not more than eleven cents, the amount of 693



tax is thirty-three cents for each four dollars plus one cent. 694  
If the price exceeds four dollars or a multiple thereof by more 695  
than eleven cents but by not more than twenty-four cents, the 696  
amount of tax is thirty-three cents for each four dollars plus 697  
two cents. If the price exceeds four dollars or a multiple 698  
thereof by more than twenty-four cents, the amount of tax is 699  
thirty-three cents for each four dollars plus the amount of tax 700  
for prices twenty-six cents through three dollars and ninety- 701  
nine cents in accordance with the schedule above. 702

(10) When the combined rate of state and local tax is 703  
eight and one-half per cent: 704

If the price		The amount of	
is at least	But not more than	the tax is	
\$ .01	\$ .15	No tax	705
.16	.23	2¢	706
.24	.35	3¢	707
.36	.47	4¢	708
.48	.58	5¢	709
.59	.70	6¢	710
.71	.82	7¢	711
.83	.94	8¢	712
.95	1.05	9¢	713
1.06	1.17	10¢	714
1.18	1.29	11¢	715
1.30	1.41	12¢	716
1.42	1.52	13¢	717
1.53	1.64	14¢	718
1.65	1.76	15¢	719
1.77	1.88	16¢	720
1.89	2.00	17¢	721

If the price exceeds two dollars, the tax is seventeen cents on each two dollars. If the price exceeds two dollars or a multiple thereof by not more than eleven cents, the amount of tax is seventeen cents for each two dollars plus one cent. If the price exceeds two dollars or a multiple thereof by more than eleven cents but by not more than twenty-three cents, the amount of tax is seventeen cents for each two dollars plus two cents. If the price exceeds two dollars or a multiple thereof by more than twenty-three cents, the amount of tax is seventeen cents for each two dollars plus the amount of tax for prices twenty-four cents through one dollar and ninety-nine cents in accordance with the schedule above.

(11) When the combined rate of state and local tax is eight and three-fourths per cent:

If the price is at least	But not more than	The amount of the tax is	
\$ .01	\$ .15	No tax	738
.16	.22	2¢	739
.23	.34	3¢	740
.35	.45	4¢	741
.46	.57	5¢	742
.58	.68	6¢	743
.69	.80	7¢	744
.81	.91	8¢	745
.92	1.02	9¢	746
1.03	1.14	10¢	747
1.15	1.25	11¢	748
1.26	1.37	12¢	749
1.38	1.48	13¢	750
1.49	1.60	14¢	751
1.61	1.71	15¢	752

1.72	1.82	16¢	755
1.83	1.94	17¢	756
1.95	2.05	18¢	757
2.06	2.17	19¢	758
2.18	2.28	20¢	759
2.29	2.40	21¢	760
2.41	2.51	22¢	761
2.52	2.62	23¢	762
2.63	2.74	24¢	763
2.75	2.85	25¢	764
2.86	2.97	26¢	765
2.98	3.08	27¢	766
3.09	3.20	28¢	767
3.21	3.31	29¢	768
3.32	3.42	30¢	769
3.43	3.54	31¢	770
3.55	3.65	32¢	771
3.66	3.77	33¢	772
3.78	3.88	34¢	773
3.89	4.00	35¢	774

If the price exceeds four dollars, the tax is thirty-five cents on each four dollars. If the price exceeds four dollars or a multiple thereof by not more than eleven cents, the amount of tax is thirty-five cents for each four dollars plus one cent. If the price exceeds four dollars or a multiple thereof by more than eleven cents but by not more than twenty-two cents, the amount of tax is thirty-five cents for each four dollars plus two cents. If the price exceeds four dollars or a multiple thereof by more than twenty-two cents, the amount of tax is thirty-five cents for each four dollars plus the amount of tax for prices twenty-three cents through three dollars and ninety-

nine cents in accordance with the schedule above. 786

(12) When the combined rate of state and local tax is nine 787  
per cent: 788

If the price		The amount of	
is at least	But not more than	the tax is	
\$ .01	\$ .15	No tax	789
.16	.22	2¢	790
.23	.33	3¢	791
.34	.44	4¢	792
.45	.55	5¢	793
.56	.66	6¢	794
.67	.77	7¢	795
.78	.88	8¢	796
.89	1.00	9¢	797

If the price exceeds one dollar, the tax is nine cents on 800  
each one dollar. If the price exceeds one dollar or a multiple 801  
thereof by not more than eleven cents, the amount of tax is nine 802  
cents for each one dollar plus one cent. If the price exceeds 803  
one dollar or a multiple thereof by more than eleven cents but 804  
by not more than twenty-two cents, the amount of tax is nine 805  
cents for each one dollar plus two cents. If the price exceeds 806  
one dollar or a multiple thereof by more than twenty-two cents, 807  
the amount of tax is nine cents for each one dollar plus the 808  
amount of tax for prices twenty-three cents through ninety-nine 809  
cents in accordance with the schedule above. 810

(C) On and after July 1, 2005, and on and before December 811  
31, 2005, the combined taxes levied by sections 5739.02 and 812  
5741.02 and pursuant to sections 5739.021, 5739.023, 5739.026, 813  
5741.021, 5741.022, and 5741.023 of the Revised Code shall be 814  
collected in accordance with the following schedules: 815

(1) When the total rate of local tax is one-fourth per cent: 816  
817

If the price is at least	But not more than	The amount of the tax is	818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843
\$ .01	\$ .15	No tax	
.16	.17	1¢	
.18	.34	2¢	
.35	.52	3¢	
.53	.69	4¢	
.70	.86	5¢	
.87	1.04	6¢	
1.05	1.21	7¢	
1.22	1.39	8¢	
1.40	1.56	9¢	
1.57	1.73	10¢	
1.74	1.91	11¢	
1.92	2.08	12¢	
2.09	2.26	13¢	
2.27	2.43	14¢	
2.44	2.60	15¢	
2.61	2.78	16¢	
2.79	2.95	17¢	
2.96	3.13	18¢	
3.14	3.30	19¢	
3.31	3.47	20¢	
3.48	3.65	21¢	
3.66	3.82	22¢	
3.83	4.00	23¢	

If the price exceeds four dollars, the tax is twenty-three cents on each four dollars. If the price exceeds four dollars or a multiple thereof by not more than seventeen cents, the amount 844  
845  
846

of tax is twenty-three cents for each four dollars plus one 847  
cent. If the price exceeds four dollars or a multiple thereof by 848  
more than seventeen cents, the amount of tax is twenty-three 849  
cents for each four dollars plus the amount of tax for prices 850  
eighteen cents through three dollars and ninety-nine cents in 851  
accordance with the schedule above. 852

(2) When the combined rate of local tax is one-half per 853  
cent: 854

If the price	But not	The amount	855
is at least	more than	of the tax is	856
\$ .01	\$ .15	No tax	857
.16	.17	1¢	858
.18	.34	2¢	859
.35	.50	3¢	860
.51	.67	4¢	861
.68	.83	5¢	862
.84	1.00	6¢	863

If the price exceeds one dollar, the tax is six cents on 864  
each one dollar. If the price exceeds one dollar or a multiple 865  
thereof by not more than seventeen cents, the amount of tax is 866  
six cents for each one dollar plus one cent. If the price 867  
exceeds one dollar or a multiple thereof by more than seventeen 868  
cents, the amount of tax is six cents for each one dollar plus 869  
the amount of tax for prices eighteen cents through ninety-nine 870  
cents in accordance with the schedule above. 871

(3) When the combined rate of local tax is three-fourths 872  
per cent: 873

If the price	But not	The amount	874
is at least	more than	of the tax is	875

\$ .01	\$ .15	No tax	876
.16	.16	1¢	877
.17	.32	2¢	878
.33	.48	3¢	879
.49	.64	4¢	880
.65	.80	5¢	881
.81	.96	6¢	882
.97	1.12	7¢	883
1.13	1.28	8¢	884
1.29	1.44	9¢	885
1.45	1.60	10¢	886
1.61	1.76	11¢	887
1.77	1.92	12¢	888
1.93	2.08	13¢	889
2.09	2.24	14¢	890
2.25	2.40	15¢	891
2.41	2.56	16¢	892
2.57	2.72	17¢	893
2.73	2.88	18¢	894
2.89	3.04	19¢	895
3.05	3.20	20¢	896
3.21	3.36	21¢	897
3.37	3.52	22¢	898
3.53	3.68	23¢	899
3.69	3.84	24¢	900
3.85	4.00	25¢	901

If the price exceeds four dollars, the tax is twenty-five cents on each four dollars. If the price exceeds four dollars or a multiple thereof by not more than sixteen cents, the amount of tax is twenty-five cents for each four dollars plus one cent. If the price exceeds four dollars or a multiple thereof by more

than sixteen cents, the amount of tax is twenty-five cents for 907  
each four dollars plus the amount of tax for prices seventeen 908  
cents through three dollars and ninety-nine cents in accordance 909  
with the schedule above. 910

(4) When the combined rate of local tax is one per cent: 911

If the price	But not	The amount	
is at least	more than	of the tax is	
\$ .01	\$ .15	No tax	914
.16	.30	2¢	915
.31	.46	3¢	916
.47	.61	4¢	917
.62	.76	5¢	918
.77	.92	6¢	919
.93	1.07	7¢	920
1.08	1.23	8¢	921
1.24	1.38	9¢	922
1.39	1.53	10¢	923
1.54	1.69	11¢	924
1.70	1.84	12¢	925
1.85	2.00	13¢	926

If the price exceeds two dollars, the tax is thirteen 927  
cents on each two dollars. If the price exceeds two dollars or a 928  
multiple thereof by not more than fifteen cents, the amount of 929  
tax is thirteen cents for each two dollars plus one cent. If the 930  
price exceeds two dollars or a multiple thereof by more than 931  
fifteen cents, the amount of tax is thirteen cents for each two 932  
dollars plus the amount of tax for prices sixteen cents through 933  
one dollar and ninety-nine cents in accordance with the schedule 934  
above. 935

(5) When the combined rate of local tax is one and one- 936



fourth per cent:			937
If the price	But not	The amount	938
is at least	more than	of the tax is	939
\$ .01	\$ .15	No tax	940
.16	.29	2¢	941
.30	.44	3¢	942
.45	.59	4¢	943
.60	.74	5¢	944
.75	.88	6¢	945
.89	1.03	7¢	946
1.04	1.18	8¢	947
1.19	1.33	9¢	948
1.34	1.48	10¢	949
1.49	1.62	11¢	950
1.63	1.77	12¢	951
1.78	1.92	13¢	952
1.93	2.07	14¢	953
2.08	2.22	15¢	954
2.23	2.37	16¢	955
2.38	2.51	17¢	956
2.52	2.66	18¢	957
2.67	2.81	19¢	958
2.82	2.96	20¢	959
2.97	3.11	21¢	960
3.12	3.25	22¢	961
3.26	3.40	23¢	962
3.41	3.55	24¢	963
3.56	3.70	25¢	964
3.71	3.85	26¢	965
3.86	4.00	27¢	966
If the price exceeds four dollars, the tax is twenty-seven			967

cents on each four dollars. If the price exceeds four dollars or 968  
a multiple thereof by not more than fourteen cents, the amount 969  
of tax is twenty-seven cents for each four dollars plus one 970  
cent. If the price exceeds four dollars or a multiple thereof by 971  
more than fourteen but by not more than twenty-nine cents, the 972  
amount of tax is twenty-seven cents for each four dollars plus 973  
two cents. If the price exceeds four dollars or a multiple 974  
thereof by more than twenty-nine cents the amount of tax is 975  
twenty-seven cents for each four dollars plus the amount of tax 976  
for prices thirty cents through three dollars and ninety-nine 977  
cents in accordance with the schedule above. 978

(6) When the combined rate of local tax is one and one- 979  
half per cent: 980

If the price	But not	The amount	
is at least	more than	of the tax is	
\$ .01	\$ .15	No tax	981
.16	.28	2¢	982
.29	.42	3¢	983
.43	.57	4¢	984
.58	.71	5¢	985
.72	.85	6¢	986
.86	1.00	7¢	987

If the price exceeds one dollar, the tax is seven cents on 990  
each one dollar. If the price exceeds one dollar or a multiple 991  
thereof by not more than fifteen cents, the amount of tax is 992  
seven cents for each one dollar plus one cent. If the price 993  
exceeds one dollar or a multiple thereof by more than fifteen 994  
cents, the amount of tax is seven cents for each one dollar plus 995  
the amount of tax for prices sixteen cents through ninety-nine 996  
cents in accordance with the schedule above. 997

(7) When the combined rate of local tax is one and three-			998
fourths per cent:			999
If the price	But not	The amount	1000
is at least	more than	of the tax is	1001
\$ .01	\$ .15	No tax	1002
.16	.27	2¢	1003
.28	.41	3¢	1004
.42	.55	4¢	1005
.56	.68	5¢	1006
.69	.82	6¢	1007
.83	.96	7¢	1008
.97	1.10	8¢	1009
1.11	1.24	9¢	1010
1.25	1.37	10¢	1011
1.38	1.51	11¢	1012
1.52	1.65	12¢	1013
1.66	1.79	13¢	1014
1.80	1.93	14¢	1015
1.94	2.06	15¢	1016
2.07	2.20	16¢	1017
2.21	2.34	17¢	1018
2.35	2.48	18¢	1019
2.49	2.62	19¢	1020
2.63	2.75	20¢	1021
2.76	2.89	21¢	1022
2.90	3.03	22¢	1023
3.04	3.17	23¢	1024
3.18	3.31	24¢	1025
3.32	3.44	25¢	1026
3.45	3.58	26¢	1027
3.59	3.72	27¢	1028

3.73	3.86	28¢	1029
3.87	4.00	29¢	1030

If the price exceeds four dollars, the tax is twenty-nine cents on each four dollars. If the price exceeds four dollars or a multiple thereof by not more than thirteen cents, the amount of tax is twenty-nine cents for each four dollars plus one cent. If the price exceeds four dollars or a multiple thereof by more than thirteen cents but by not more than twenty-seven cents, the amount of tax is twenty-nine cents for each four dollars plus two cents. If the price exceeds four dollars or a multiple thereof by more than twenty-seven cents, the amount of tax is twenty-nine cents for each four dollars plus the amount of tax for prices twenty-eight cents through three dollars and ninety-nine cents in accordance with the schedule above.

(8) When the combined rate of local tax is two per cent: 1043

If the price is at least	But not more than	The amount of the tax is	
\$ .01	\$ .15	No tax	1044
.16	.26	2¢	1045
.27	.40	3¢	1046
.41	.53	4¢	1047
.54	.65	5¢	1048
.66	.80	6¢	1049
.81	.93	7¢	1050
.94	1.06	8¢	1051
1.07	1.20	9¢	1052
1.21	1.33	10¢	1053
1.34	1.46	11¢	1054
1.47	1.60	12¢	1055
1.61	1.73	13¢	1056

1.74	1.86	14¢	1059
1.87	2.00	15¢	1060

If the price exceeds two dollars, the tax is fifteen cents  
on each two dollars. If the price exceeds two dollars or a  
multiple thereof by not more than fifteen cents, the amount of  
tax is fifteen cents for each two dollars plus one cent. If the  
price exceeds two dollars or a multiple thereof by more than  
fifteen cents, the amount of tax is fifteen cents for each two  
dollars plus the amount of tax for prices sixteen cents through  
one dollar and ninety-nine cents in accordance with the schedule  
above.

(9) When the combined rate of local tax is two and one-  
fourth per cent:

If the price is at least	But not more than	The amount of the tax is	
\$ .01	\$ .15	No tax	1072
.16	.25	2¢	1073
.26	.38	3¢	1074
.39	.51	4¢	1075
.52	.64	5¢	1076
.65	.77	6¢	1077
.78	.90	7¢	1078
.91	1.03	8¢	1079
1.04	1.16	9¢	1080
1.17	1.29	10¢	1081
1.30	1.41	11¢	1082
1.42	1.54	12¢	1083
1.55	1.67	13¢	1084
1.68	1.80	14¢	1085
1.81	1.93	15¢	1086

1.94	2.06	16¢	1089
2.07	2.19	17¢	1090
2.20	2.32	18¢	1091
2.33	2.45	19¢	1092
2.46	2.58	20¢	1093
2.59	2.70	21¢	1094
2.71	2.83	22¢	1095
2.84	2.96	23¢	1096
2.97	3.09	24¢	1097
3.10	3.22	25¢	1098
3.23	3.35	26¢	1099
3.36	3.48	27¢	1100
3.49	3.61	28¢	1101
3.62	3.74	29¢	1102
3.75	3.87	30¢	1103
3.88	4.00	31¢	1104

If the price exceeds four dollars, the tax is thirty-one cents on each four dollars. If the price exceeds four dollars or a multiple thereof by not more than twelve cents, the amount of tax is thirty-one cents for each four dollars plus one cent. If the price exceeds four dollars or a multiple thereof by more than twelve cents but not more than twenty-five cents, the amount of tax is thirty-one cents for each four dollars plus two cents. If the price exceeds four dollars or a multiple thereof by more than twenty-five cents, the amount of tax is thirty-one cents for each four dollars plus the amount of tax for prices twenty-six cents through three dollars and ninety-nine cents in accordance with the schedule above.

(10) When the combined rate of local tax is two and one-half per cent:

If the price	But not	The amount	1119
is at least	more than	of the tax is	1120
\$ .01	\$ .15	No tax	1121
.16	.25	2¢	1122
.26	.37	3¢	1123
.38	.50	4¢	1124
.51	.62	5¢	1125
.63	.75	6¢	1126
.76	.87	7¢	1127
.88	1.00	8¢	1128

If the price exceeds one dollar, the tax is eight cents on 1129  
each one dollar. If the price exceeds one dollar or a multiple 1130  
thereof by not more than twelve cents, the amount of tax is 1131  
eight cents for each one dollar plus one cent. If the price 1132  
exceeds one dollar or a multiple thereof by more than twelve 1133  
cents but not more than twenty-five cents, the amount of tax is 1134  
eight cents for each one dollar plus two cents. If the price 1135  
exceeds one dollar or a multiple thereof by more than twenty- 1136  
five cents, the amount of tax is eight cents for each one dollar 1137  
plus the amount of tax for prices twenty-six cents through 1138  
ninety-nine cents in accordance with the schedule above. 1139

(11) When the combined rate of local tax is two and three- 1140  
fourths per cent: 1141

If the price	But not	The amount	1142
is at least	more than	of the tax is	1143
\$ .01	\$ .15	No tax	1144
.16	.24	2¢	1145
.25	.36	3¢	1146
.37	.48	4¢	1147
.49	.60	5¢	1148

.61	.72	6¢	1149
.73	.84	7¢	1150
.85	.96	8¢	1151
.97	1.09	9¢	1152
1.10	1.21	10¢	1153
1.22	1.33	11¢	1154
1.34	1.45	12¢	1155
1.46	1.57	13¢	1156
1.58	1.69	14¢	1157
1.70	1.81	15¢	1158
1.82	1.93	16¢	1159
1.94	2.06	17¢	1160
2.07	2.18	18¢	1161
2.19	2.30	19¢	1162
2.31	2.42	20¢	1163
2.43	2.54	21¢	1164
2.55	2.66	22¢	1165
2.67	2.78	23¢	1166
2.79	2.90	24¢	1167
2.91	3.03	25¢	1168
3.04	3.15	26¢	1169
3.16	3.27	27¢	1170
3.28	3.39	28¢	1171
3.40	3.51	29¢	1172
3.52	3.63	30¢	1173
3.64	3.75	31¢	1174
3.76	3.87	32¢	1175
3.88	4.00	33¢	1176

If the price exceeds four dollars, the tax is thirty-three 1177  
cents on each four dollars. If the price exceeds four dollars or 1178  
a multiple thereof by not more than eleven cents, the amount of 1179



tax is thirty-three cents for each four dollars plus one cent. 1180  
 If the price exceeds four dollars or a multiple thereof by more 1181  
 than eleven cents but not more than twenty-four cents, the 1182  
 amount of tax is thirty-three cents for each four dollars plus 1183  
 two cents. If the price exceeds four dollars or a multiple 1184  
 thereof by more than twenty-four cents, the amount of tax is 1185  
 thirty-three cents for each four dollars plus the amount of tax 1186  
 for prices twenty-six cents through three dollars and ninety- 1187  
 nine cents in accordance with the schedule above. 1188

(12) When the combined rate of local tax is three per 1189  
 cent: 1190

If the price	But not	The amount	
is at least	more than	of the tax is	
\$ .01	\$ .15	No tax	1191
.16	.23	2¢	1192
.24	.35	3¢	1193
.36	.47	4¢	1194
.48	.58	5¢	1195
.59	.70	6¢	1196
.71	.82	7¢	1197
.83	.94	8¢	1198
.95	1.05	9¢	1199
1.06	1.17	10¢	1200
1.18	1.29	11¢	1201
1.30	1.41	12¢	1202
1.42	1.52	13¢	1203
1.53	1.64	14¢	1204
1.65	1.76	15¢	1205
1.77	1.88	16¢	1206
1.89	2.00	17¢	1207

If the price exceeds two dollars, the tax is seventeen cents on each two dollars. If the price exceeds two dollars or a multiple thereof by not more than eleven cents, the amount of tax is seventeen cents for each two dollars plus one cent. If the price exceeds two dollars or a multiple thereof by more than eleven cents but not more than twenty-three cents, the amount of tax is seventeen cents for each two dollars plus two cents. If the price exceeds two dollars or a multiple thereof by more than twenty-three cents, the amount of tax is seventeen cents for each two dollars plus the amount of tax for prices twenty-four cents through one dollar and ninety-nine cents in accordance with the schedule above.

(D) In lieu of collecting the tax pursuant to the schedules set forth in divisions (A), (B), and (C) of this section, a vendor may compute the tax on each sale as follows:

(1) On sales of fifteen cents or less, no tax shall apply.

(2) On sales in excess of fifteen cents, multiply the price by the aggregate rate of taxes in effect under sections 5739.02 and 5741.02 and sections 5739.021, 5739.023, 5739.026, 5741.021, 5741.022, and 5741.023 of the Revised Code. The computation shall be carried out to six decimal places. If the result is a fractional amount of a cent, the calculated tax shall be increased to the next highest cent and that amount shall be collected by the vendor.

(E) On and after January 1, 2006, a vendor shall compute the tax on each sale by multiplying the price by the aggregate rate of taxes in effect under sections 5739.02 and 5741.02, and sections 5739.021, 5739.023, 5739.026, 5741.021, 5741.022, and 5741.023 of the Revised Code. The computation shall be carried out to three decimal places. If the result is a fractional

amount of a cent, the calculated tax shall be rounded to a whole 1240  
cent using a method that rounds up to the next cent whenever the 1241  
third decimal place is greater than four. A vendor may elect to 1242  
compute the tax due on a transaction on an item or an invoice 1243  
basis. 1244

(F) In auditing a vendor, the tax commissioner shall 1245  
consider the method prescribed by this section that was used by 1246  
the vendor in determining and collecting the tax due under this 1247  
chapter on taxable transactions. If the vendor correctly 1248  
collects and remits the tax due under this chapter in accordance 1249  
with the schedules in divisions (A), (B), and (C) of this 1250  
section or in accordance with the computation prescribed in 1251  
division (D) or (E) of this section, the commissioner shall not 1252  
assess any additional tax on those transactions. 1253

(G) (1) With respect to a sale of a fractional ownership 1254  
program aircraft used primarily in a fractional aircraft 1255  
ownership program, including all accessories attached to such 1256  
aircraft, the tax shall be calculated pursuant to divisions (A) 1257  
to (E) of this section, provided that the tax commissioner shall 1258  
modify those calculations so that the maximum tax on each 1259  
program aircraft is eight hundred dollars. In the case of a sale 1260  
of a fractional interest that is less than one hundred per cent 1261  
of the program aircraft, the tax charged on the transaction 1262  
shall be eight hundred dollars multiplied by a fraction, the 1263  
numerator of which is the percentage of ownership or possession 1264  
in the aircraft being purchased in the transaction, and the 1265  
denominator of which is one hundred per cent. 1266

(2) Notwithstanding any other provision of law to the 1267  
contrary, the tax calculated under division (G) (1) of this 1268  
section and paid with respect to the sale of a fractional 1269

ownership program aircraft used primarily in a fractional 1270  
aircraft ownership program shall be credited to the general 1271  
revenue fund. 1272

(H) (1) As used in this division, "qualified plug-in 1273  
electric drive vehicle" means a four-wheeled vehicle that meets 1274  
all of the following requirements: 1275

(a) The manufacturer made the vehicle primarily for use on 1276  
public streets, roads, and highways and the vehicle has not been 1277  
modified from original manufacturer specifications. 1278

(b) The vehicle has a maximum speed capability equal to or 1279  
greater than fifty-five miles per hour. 1280

(c) The vehicle is propelled to a significant extent by an 1281  
electric motor that draws electricity from a battery that has a 1282  
capacity of at least four kilowatt-hours and that is capable of 1283  
being recharged from an external source of electricity. 1284

(d) The vehicle is registered in this state for operation 1285  
on public highways. 1286

(e) The consumer purchased or leased the vehicle for 1287  
personal use or for use in business and not for resale before 1288  
January 1, 2016. 1289

(f) The consumer purchased or leased the vehicle in 1290  
accordance with any laws or regulations governing the purchase 1291  
or lease of alternative fuel or electric vehicles applicable at 1292  
the time of sale or lease. 1293

(2) (a) Subject to the limitation in division (H) (2) (b) of 1294  
this section, with respect to the sale or lease of a qualified 1295  
plug-in electric drive vehicle, the amount of tax due under this 1296  
section shall equal the amount of tax calculated pursuant to 1297

divisions (A) to (E) of this section subtracted by five hundred 1298  
dollars, provided that if the result of that calculation is less 1299  
than or equal to zero, no tax is due. 1300

(b) If the consumer is an individual purchasing the 1301  
vehicle primarily for personal use, the partial exemption 1302  
provided in division (H) (2) (a) of this section applies to the 1303  
purchase or lease of only one qualified plug-in electric drive 1304  
vehicle by that individual in a calendar year. If the consumer 1305  
is a business purchasing the vehicle for use in the business, 1306  
the partial exemption applies to the purchase or lease of only 1307  
ten qualified plug-in electric drive vehicles by that business 1308  
in a calendar year. 1309

**Sec. 5747.78. (A) As used in this section:** 1310

(1) "Alternative fuel" means compressed natural gas, 1311  
liquid natural gas, or liquid petroleum gas. 1312

(2) "Alternative fuel vehicle" means a motor vehicle that 1313  
is registered in this state for operation on public highways and 1314  
that is propelled by a motor that runs on alternative fuel. 1315  
"Alternative fuel vehicle" includes a bi-fueled or dual-fueled 1316  
vehicle with a motor that can run on both alternative fuel and 1317  
on gasoline or diesel fuel. 1318

(3) "New alternative fuel vehicle" means an alternative 1319  
fuel vehicle that meets all of the following criteria: 1320

(a) The taxpayer purchased the vehicle from an original 1321  
equipment manufacturer, automobile retailer, or after-market 1322  
conversion facility. 1323

(b) The taxpayer was the first person to purchase the 1324  
vehicle for personal use or for use in business and not for 1325  
resale. 1326

(c) The alternative fuel technology used in the vehicle 1327  
has received a compliance designation or been certified by the 1328  
United States environmental protection agency for new or 1329  
intermediate use. 1330

(d) If the vehicle is propelled by a motor that runs on 1331  
compressed natural gas, at least five years remain until the 1332  
date established by the manufacturer of the compressed natural 1333  
gas tank as the end-of-life date for the tank. 1334

(4) "Traditional fuel vehicle" means a motor vehicle that 1335  
is registered in this state for operation on public highways and 1336  
that is propelled by gasoline or diesel fuel. 1337

(5) "Adjusted purchase price" means the portion of the 1338  
purchase price of a new alternative fuel vehicle that is 1339  
attributable to the parts and equipment used for the storage of 1340  
alternative fuel, the delivery of alternative fuel to the motor, 1341  
and the exhaust of gases from the combustion of alternative 1342  
fuel. 1343

(6) "Conversion parts and equipment" shall not include 1344  
parts and equipment that have previously been used to modify or 1345  
retrofit another traditional fuel vehicle. 1346

(B) A nonrefundable credit may be claimed against the tax 1347  
imposed by section 5747.02 of the Revised Code by a taxpayer 1348  
that, on or after the effective date of the enactment of this 1349  
section and before the first day of the sixty-first month after 1350  
that effective date, purchases a new alternative fuel vehicle or 1351  
converts a traditional fuel vehicle into an alternative fuel 1352  
vehicle. The amount of the credit shall equal the lesser of 1353  
fifty per cent of the adjusted purchase price of the new 1354  
alternative fuel vehicle or of the cost of the conversion parts 1355

and equipment, as applicable, or one of the following amounts: 1356

(1) For the purchase or conversion of an alternative fuel 1357  
vehicle with a gross vehicle rating of eight thousand five 1358  
hundred pounds or less, five thousand dollars; 1359

(2) For the purchase or conversion of an alternative fuel 1360  
vehicle with a gross vehicle rating equal to or less than ten 1361  
thousand pounds, but more than eight thousand five hundred 1362  
pounds, ten thousand dollars; 1363

(3) For the purchase or conversion of an alternative fuel 1364  
vehicle with a gross vehicle rating of more than ten thousand 1365  
pounds, twenty-five thousand dollars. 1366

The taxpayer shall claim the credit for the taxable year 1367  
in which the taxpayer purchases the new alternative fuel vehicle 1368  
or the conversion parts and equipment. 1369

(C) The taxpayer shall claim a credit allowed under this 1370  
section in the order required by section 5747.98 of the Revised 1371  
Code. The credit, to the extent it exceeds the taxpayer's tax 1372  
liability for a taxable year after allowing for any other 1373  
credits that precede the credit under that section, may be 1374  
carried forward to the next succeeding taxable year or years, 1375  
but the amount of the excess credit claimed for any taxable year 1376  
shall be deducted from the balance carried forward to the next 1377  
taxable year. 1378

(D) Not more than one credit shall be allowed under this 1379  
section or section 5751.55 of the Revised Code on the basis of 1380  
the same alternative fuel vehicle or same conversion parts and 1381  
equipment. 1382

(E) A taxpayer that is an equity investor in a pass- 1383  
through entity that purchases a new alternative fuel vehicle or 1384

converts a traditional fuel vehicle into an alternative fuel 1385  
vehicle within the time period prescribed in division (B) of 1386  
this section may claim the taxpayer's distributive or 1387  
proportionate share of the credit for the taxpayer's taxable 1388  
year that includes the last day of the entity's taxable year in 1389  
which the vehicle or conversion parts and equipment were 1390  
purchased. 1391

(F) The tax commissioner may promulgate any rules 1392  
necessary for the administration of this section. 1393

**Sec. 5747.98.** (A) To provide a uniform procedure for 1394  
calculating the amount of tax due under section 5747.02 of the 1395  
Revised Code, a taxpayer shall claim any credits to which the 1396  
taxpayer is entitled in the following order: 1397

(1) The retirement income credit under division (B) of 1398  
section 5747.055 of the Revised Code; 1399

(2) The senior citizen credit under division (C) of 1400  
section 5747.05 of the Revised Code; 1401

(3) The lump sum distribution credit under division (D) of 1402  
section 5747.05 of the Revised Code; 1403

(4) The dependent care credit under section 5747.054 of 1404  
the Revised Code; 1405

(5) The lump sum retirement income credit under division 1406  
(C) of section 5747.055 of the Revised Code; 1407

(6) The lump sum retirement income credit under division 1408  
(D) of section 5747.055 of the Revised Code; 1409

(7) The lump sum retirement income credit under division 1410  
(E) of section 5747.055 of the Revised Code; 1411



(8) The low-income credit under section 5747.056 of the Revised Code;	1412 1413
(9) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;	1414 1415
(10) The campaign contribution credit under section 5747.29 of the Revised Code;	1416 1417
(11) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	1418 1419
(12) The joint filing credit under division (G) of section 5747.05 of the Revised Code;	1420 1421
(13) The nonresident credit under division (A) of section 5747.05 of the Revised Code;	1422 1423
(14) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	1424 1425
(15) The earned income credit under section 5747.71 of the Revised Code;	1426 1427
(16) The credit for employers that reimburse employee child care expenses under section 5747.36 of the Revised Code;	1428 1429
(17) The credit for adoption of a minor child under section 5747.37 of the Revised Code;	1430 1431
(18) The credit for purchases of lights and reflectors under section 5747.38 of the Revised Code;	1432 1433
(19) The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;	1434 1435
(20) The credit for selling alternative fuel under section 5747.77 of the Revised Code;	1436 1437

(21) The second credit for purchases of new manufacturing machinery and equipment and the credit for using Ohio coal under section 5747.31 of the Revised Code;	1438 1439 1440
(22) The job training credit under section 5747.39 of the Revised Code;	1441 1442
(23) The enterprise zone credit under section 5709.66 of the Revised Code;	1443 1444
(24) The credit for the eligible costs associated with a voluntary action under section 5747.32 of the Revised Code;	1445 1446
(25) The credit for employers that establish on-site child day-care centers under section 5747.35 of the Revised Code;	1447 1448
(26) The ethanol plant investment credit under section 5747.75 of the Revised Code;	1449 1450
(27) The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	1451 1452
(28) The small business investment credit under section 5747.81 of the Revised Code;	1453 1454
(29) The enterprise zone credits under section 5709.65 of the Revised Code;	1455 1456
(30) The research and development credit under section 5747.331 of the Revised Code;	1457 1458
(31) The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	1459 1460
(32) <u>The nonrefundable credit for the purchase or conversion of an alternative fuel vehicle under section 5747.78 of the Revised Code;</u>	1461 1462 1463
<u>(33) The refundable credit for rehabilitating a historic</u>	1464

building under section 5747.76 of the Revised Code;	1465
<del>(33)</del> <u>(34)</u> The refundable jobs creation credit or job retention credit under division (A) of section 5747.058 of the Revised Code;	1466 1467 1468
<del>(34)</del> <u>(35)</u> The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;	1469 1470 1471
<del>(35)</del> <u>(36)</u> The refundable credits for taxes paid by a qualifying pass-through entity granted under division (I) of section 5747.08 of the Revised Code;	1472 1473 1474
<del>(36)</del> <u>(37)</u> The refundable credit under section 5747.80 of the Revised Code for losses on loans made to the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;	1475 1476 1477 1478
<del>(37)</del> <u>(38)</u> The refundable motion picture production credit under section 5747.66 of the Revised Code;	1479 1480
<del>(38)</del> <u>(39)</u> The refundable credit for financial institution taxes paid by a pass-through entity granted under section 5747.65 of the Revised Code.	1481 1482 1483
(B) For any credit, except the refundable credits enumerated in this section and the credit granted under division (H) of section 5747.08 of the Revised Code, the amount of the credit for a taxable year shall not exceed the tax due after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit. Nothing in this chapter shall be construed to allow a taxpayer to claim, directly or indirectly, a credit more than once for a taxable year.	1484 1485 1486 1487 1488 1489 1490 1491 1492 1493

Sec. 5751.55. (A) As used in this section, "alternative fuel," "alternative fuel vehicle," "new alternative fuel vehicle," "traditional fuel vehicle," "adjusted purchase price," and "conversion parts and equipment" have the same meanings as in section 5747.78 of the Revised Code. 1494  
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1496  
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(B) A nonrefundable credit may be claimed against the tax imposed by section 5751.02 of the Revised Code by a taxpayer that, on or after the effective date of the enactment of this section by this act and before the first day of the sixty-first month after that effective date, purchases a new alternative fuel vehicle or converts a traditional fuel vehicle into an alternative fuel vehicle. The amount of the credit shall equal the lesser of fifty per cent of the adjusted purchase price of the new alternative fuel vehicle or of the cost of the conversion parts and equipment, as applicable, or one of the following amounts: 1499  
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1501  
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(1) For the purchase or conversion of an alternative fuel vehicle with a gross vehicle rating of eight thousand five hundred pounds or less, five thousand dollars; 1510  
1511  
1512

(2) For the purchase or conversion of an alternative fuel vehicle with a gross vehicle rating equal to or less than ten thousand pounds, but more than eight thousand five hundred pounds, ten thousand dollars; 1513  
1514  
1515  
1516

(3) For the purchase or conversion of an alternative fuel vehicle with a gross vehicle rating of more than ten thousand pounds, twenty-five thousand dollars. 1517  
1518  
1519

The taxpayer shall claim the credit for the tax period in which the taxpayer purchases the new alternative fuel vehicle or the conversion parts and equipment. 1520  
1521  
1522

(C) The taxpayer shall claim a credit allowed under this 1523  
section in the order required by section 5751.98 of the Revised 1524  
Code. The credit, to the extent it exceeds the taxpayer's tax 1525  
liability for a tax period after allowing for any other credits 1526  
that precede the credit under that section, may be carried 1527  
forward to the next succeeding tax period or periods, but the 1528  
amount of the excess credit claimed for any tax period shall be 1529  
deducted from the balance carried forward to the next tax 1530  
period. 1531

(D) Not more than one credit shall be allowed under this 1532  
section or section 5747.78 of the Revised Code on the basis of 1533  
the same alternative fuel vehicle or same conversion parts and 1534  
equipment. 1535

(E) The tax commissioner may promulgate any rules 1536  
necessary for the administration of this section. 1537

**Sec. 5751.98.** (A) To provide a uniform procedure for 1538  
calculating the amount of tax due under this chapter, a taxpayer 1539  
shall claim any credits to which it is entitled in the following 1540  
order: 1541

(1) The nonrefundable jobs retention credit under division 1542  
(B) of section 5751.50 of the Revised Code; 1543

(2) The nonrefundable credit for qualified research 1544  
expenses under division (B) of section 5751.51 of the Revised 1545  
Code; 1546

(3) The nonrefundable credit for a borrower's qualified 1547  
research and development loan payments under division (B) of 1548  
section 5751.52 of the Revised Code; 1549

(4) The nonrefundable credit for calendar years 2010 to 1550  
2029 for unused net operating losses under division (B) of 1551

section 5751.53 of the Revised Code;	1552
(5) <u>The nonrefundable credit for the purchase or</u>	1553
<u>conversion of an alternative fuel vehicle under section 5751.55</u>	1554
<u>of the Revised Code;</u>	1555
<u>(6)</u> The refundable motion picture production credit under	1556
section 5751.54 of the Revised Code;	1557
<del>(6)</del> <u>(7)</u> The refundable jobs creation credit or job	1558
retention credit under division (A) of section 5751.50 of the	1559
Revised Code;	1560
<del>(7)</del> <u>(8)</u> The refundable credit for calendar year 2030 for	1561
unused net operating losses under division (C) of section	1562
5751.53 of the Revised Code.	1563
(B) For any credit except the refundable credits	1564
enumerated in this section, the amount of the credit for a tax	1565
period shall not exceed the tax due after allowing for any other	1566
credit that precedes it in the order required under this	1567
section. Any excess amount of a particular credit may be carried	1568
forward if authorized under the section creating the credit.	1569
<b>Section 2.</b> That existing sections 5735.01, 5735.012,	1570
5739.025, 5747.98, and 5751.98 of the Revised Code are hereby	1571
repealed.	1572
<b>Section 3.</b> The amendment or enactment by this act of	1573
sections 5735.01, 5735.012, 5735.015, and 5739.025 of the	1574
Revised Code applies on and after the first day of the first	1575
month after the effective date of this act.	1576
<b>Section 4.</b> All items in this section are hereby	1577
appropriated as designated out of any moneys in the state	1578
treasury to the credit of the designated fund. For all	1579

appropriations made in this act, those in the first column are 1580  
for fiscal year 2016 and those in the second column are for 1581  
fiscal year 2017. The appropriations made in this act are in 1582  
addition to any other appropriations made for the FY 2016-FY 1583  
2017 biennium. 1584

EPA ENVIRONMENTAL PROTECTION AGENCY 1585

Dedicated Purpose Fund Group 1586

5NP0 715695 Gaseous Fuel Vehicle \$16,000,000 \$16,000,000 1587

Conversion Program 1588

TOTAL DPF Dedicated Purpose Fund Group \$16,000,000 \$16,000,000 1589

TOTAL ALL BUDGET FUND GROUPS \$16,000,000 \$16,000,000 1590

GASEOUS FUEL VEHICLE CONVERSION PROGRAM 1591

The foregoing appropriation item 715695, Gaseous Fuel 1592  
Vehicle Conversion Program, shall be used for the purpose of 1593  
funding the Gaseous Fuel Vehicle Conversion Program established 1594  
in section 122.079 of the Revised Code. 1595

It is the intent of the General Assembly to appropriate 1596  
\$16,000,000 in each fiscal year of the biennium ending June 30, 1597  
2019, and in the first fiscal year of the biennium ending June 1598  
30, 2021, to the Gaseous Fuel Vehicle Conversion Fund (Fund 1599  
5NP0) for the purposes of the program established in section 1600  
122.079 of the Revised Code. 1601

**Section 5.** CASH TRANSFERS FROM GENERAL REVENUE FUND TO 1602  
GASEOUS FUEL VEHICLE CONVERSION FUND 1603

On the effective date of this section, or as soon as 1604  
possible thereafter, the Director of Budget and Management shall 1605  
transfer \$16,000,000 cash from the General Revenue Fund to the 1606

Gaseous Fuel Vehicle Conversion Fund (Fund 5NP0). 1607

On July 1, 2016, or as soon as possible thereafter, the 1608  
Director of Budget and Management shall transfer \$16,000,000 1609  
cash from the General Revenue Fund to Fund 5NP0. 1610

**Section 6.** Within the limits set forth in this act, the 1611  
Director of Budget and Management shall establish accounts 1612  
indicating the source and amount of funds for each appropriation 1613  
made in this act, and shall determine the form and manner in 1614  
which appropriation accounts shall be maintained. Expenditures 1615  
from appropriations contained in this act shall be accounted for 1616  
as though made in the main operating appropriations act of the 1617  
131st General Assembly. 1618

The appropriations made in this act are subject to all 1619  
provisions of the main operating appropriations act of the 131st 1620  
General Assembly that are generally applicable to such 1621  
appropriations. 1622