

**As Reported by the House Ways and Means Committee**

**131st General Assembly**

**Regular Session**

**2015-2016**

**Sub. 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 5577.044, 5735.01, 5735.012, 1  
5739.025, 5747.98, and 5751.98 and to enact 2  
sections 122.079, 5735.015, 5735.016, 5747.78, 3  
and 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 liquid and compressed natural gas 14  
used as motor fuel, to allow motor vehicles 15  
fueled by liquid natural gas to exceed gross 16  
vehicle weight limits by two thousand pounds, 17  
and to make an appropriation. 18

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

**Section 1.** That sections 5577.044, 5735.01, 5735.012, 19  
5739.025, 5747.98, and 5751.98 be amended and sections 122.079, 20  
5735.015, 5735.016, 5747.78, and 5751.55 of the Revised Code be 21  
enacted to read as follows: 22

**Sec. 122.079.** (A) As used in this section: 23

(1) "Compressed natural gas" means a clear, odorless, and 24  
noncorrosive natural gas that is compressed to a pressure of at 25  
least three thousand eight hundred pounds per square inch but 26  
less than four thousand five hundred pounds per square inch. 27

(2) "Gaseous fuel" means compressed natural gas, liquefied 28  
natural gas, or liquid petroleum gas. 29

(3) "Incremental cost" means the excess cost associated 30  
with the purchase of a vehicle originally equipped by the 31  
manufacturer to operate on gaseous fuel as compared to the 32  
purchase of an equivalent vehicle that operates on gasoline or 33  
diesel fuel. 34

(4) "Liquefied natural gas" means natural gas that is 35  
cooled to negative two hundred sixty degrees fahrenheit and is 36  
in a liquefied state. 37

(5) "Liquid petroleum gas" means a material with a vapor 38  
pressure not exceeding that of commercial propane which is 39  
composed predominately of the following hydrocarbons or 40  
mixtures: propane, propylene, butane (normal butane or 41  
isobutane), and butylene. 42

(6) "Nonprofit corporation" has the same meaning as in 43  
section 1702.01 of the Revised Code. 44

(7) "Public transportation system" means a county transit 45  
system operated in accordance with sections 306.01 to 306.13 of 46

the Revised Code, a regional transit authority operated in 47  
accordance with sections 306.30 to 306.71 of the Revised Code, 48  
or a regional transit commission operated in accordance with 49  
sections 306.80 to 306.90 of the Revised Code. 50

(8) "School district" means a "city school district" as 51  
defined in section 3311.02 of the Revised Code, a "local school 52  
district" as defined in section 3311.03 of the Revised Code, an 53  
"exempted village school district" as defined in section 3311.04 54  
of the Revised Code, or a "joint vocational school district" as 55  
defined in section 3311.18 of the Revised Code. 56

(B) For the purpose of promoting the conversion of public 57  
fleets to operate on cleaner fuels, the director of 58  
environmental protection shall administer a gaseous fuel vehicle 59  
conversion program under which the director may make grants to a 60  
state agency, a political subdivision of the state, a school 61  
district, a public transportation system, or a nonprofit 62  
corporation for the conversion of a vehicle to operate on 63  
gaseous fuel or for the incremental cost associated with the 64  
purchase of a vehicle originally equipped by the manufacturer to 65  
operate on gaseous fuel. 66

(C) The director shall adopt rules in accordance with 67  
Chapter 119. of the Revised Code that are necessary for the 68  
administration of the gaseous fuel vehicle conversion program. 69  
The rules shall establish all of the following: 70

(1) An application form and procedures governing the 71  
process for applying to receive a grant under the program; 72

(2) Grant eligibility requirements; 73

(3) A maximum grant amount of five hundred thousand 74  
dollars per eligible entity; 75

(4) Any other procedures, criteria, or grant terms that 76  
the director determines necessary to administer the program. 77

(D) There is hereby created in the state treasury the 78  
gaseous fuel vehicle conversion fund, which shall consist of 79  
money transferred to the fund by the general assembly. The money 80  
in the fund shall be used solely to make grants under the 81  
gaseous fuel vehicle conversion program. Any interest earned 82  
from money in the fund shall be used to administer the gaseous 83  
fuel vehicle conversion program. 84

**Sec. 5577.044.** (A) Notwithstanding sections 5577.02 and 85  
5577.04 of the Revised Code, a vehicle fueled solely by 86  
compressed natural gas or liquid natural gas may exceed by not 87  
more than two thousand pounds the gross vehicle weight 88  
provisions of sections 5577.01 to 5577.09 of the Revised Code or 89  
the axle load limits of those sections. 90

(B) If a vehicle described in division (A) of this section 91  
exceeds the weight provisions of sections 5577.01 to 5577.09 of 92  
the Revised Code by more than the allowance provided for in 93  
division (A) of this section, both of the following apply: 94

(1) The applicable penalty prescribed in section 5577.99 95  
of the Revised Code; 96

(2) The civil liability imposed by section 5577.12 of the 97  
Revised Code. 98

(C) Division (A) of this section does not apply to the 99  
operation of a vehicle on either of the following: 100

(1) A highway that is part of the interstate system; 101

(2) A highway, road, or bridge that is subject to reduced 102  
maximum weights under section 4513.33, 5577.07, 5577.071, 103

5577.08, 5577.09, or 5591.42 of the Revised Code. 104

**Sec. 5735.01.** As used in this chapter: 105

(A) "Motor vehicles" includes all vehicles, vessels, 106  
watercraft, engines, machines, or mechanical contrivances which 107  
are powered by internal combustion engines or motors. 108

(B) "Motor fuel" means compressed natural gas and any 109  
liquid motor fuel, including, but not limited to, gasoline, 110  
diesel fuel, K-1 kerosene, ~~or any other liquid motor fuel,~~ 111  
~~including, but not limited to,~~ liquid petroleum gas, or liquid 112  
natural gas, but excluding substances prepackaged and sold in 113  
containers of five gallons or less. 114

(C) "K-1 kerosene" means fuel that conforms to the 115  
chemical and physical standards for kerosene no. 1-K as set 116  
forth in the American society for testing and materials (ASTM) 117  
designated D-3699 "standard for specification for kerosene," as 118  
that standard may be modified from time to time. For purposes of 119  
inspection and testing, laboratory analysis shall be conducted 120  
using methods recognized by the ASTM designation D-3699. 121

(D) "Diesel fuel" means any liquid fuel capable of use in 122  
discrete form or as a blend component in the operation of 123  
engines of the diesel type, including transmix when mixed with 124  
diesel fuel. 125

(E) "Gasoline" means any of the following: 126

(1) All products, commonly or commercially known or sold 127  
as gasoline; 128

(2) Any blend stocks or additives, including alcohol, that 129  
are sold for blending with gasoline, other than products 130  
typically sold in containers of five gallons or less; 131

(3) Transmix when mixed with gasoline, unless certified, 132  
as required by the tax commissioner, for withdrawal from 133  
terminals for reprocessing at refineries; 134

(4) Alcohol that is offered for sale or sold for use as, 135  
or commonly and commercially used as, a fuel for internal 136  
combustion engines. 137

Gasoline does not include diesel fuel, commercial or 138  
industrial naphthas or solvents manufactured, imported, received, 139  
stored, distributed, sold, or used exclusively for purposes 140  
other than as a motor fuel for a motor vehicle or vessel. The 141  
blending of any of the products listed in the preceding 142  
sentence, regardless of name or characteristics, is conclusively 143  
presumed to have been done to produce gasoline, unless the 144  
product obtained by the blending is entirely incapable for use 145  
as fuel to operate a motor vehicle. An additive, blend stock, or 146  
alcohol is presumed to be sold for blending unless a 147  
certification is obtained as required by the tax commissioner. 148

(F) "Public highways" means lands and lots over which the 149  
public, either as user or owner, generally has a right to pass, 150  
even though the same are closed temporarily by the authorities 151  
for the purpose of construction, reconstruction, maintenance, or 152  
repair. 153

(G) "Waters within the boundaries of this state" means all 154  
streams, lakes, ponds, marshes, water courses, and all other 155  
bodies of surface water, natural or artificial, which are 156  
situated wholly or partially within this state or within its 157  
jurisdiction, except private impounded bodies of water. 158

(H) "Person" includes individuals, partnerships, firms, 159  
associations, corporations, receivers, trustees in bankruptcy, 160

estates, joint-stock companies, joint ventures, the state and 161  
its political subdivisions, and any combination of persons of 162  
any form. 163

(I) (1) "Motor fuel dealer" means any person who satisfies 164  
any of the following: 165

(a) The person imports from another state or foreign 166  
country or acquires motor fuel by any means into a terminal in 167  
this state; 168

(b) The person imports motor fuel from another state or 169  
foreign country in bulk lot vehicles for subsequent sale and 170  
distribution in this state from bulk lot vehicles; 171

(c) The person refines motor fuel in this state; 172

(d) The person acquires motor fuel from a motor fuel 173  
dealer for subsequent sale and distribution by that person in 174  
this state from bulk lot vehicles; 175

(e) The person possesses an unrevoked permissive motor 176  
fuel dealer's license. 177

(2) Any person who obtains dyed diesel fuel for use other 178  
than the operation of motor vehicles upon the public highways or 179  
upon waters within the boundaries of this state, but later uses 180  
that motor fuel for the operation of motor vehicles upon the 181  
public highways or upon waters within the boundaries of this 182  
state, is deemed a motor fuel dealer as regards any unpaid motor 183  
fuel taxes levied on the motor fuel so used. 184

(J) As used in sections 5735.05, 5735.25, 5735.29, and 185  
5735.30 of the Revised Code only: 186

(1) With respect to gasoline, "received" or "receipt" 187  
shall be construed as follows: 188

(a) Gasoline produced at a refinery in this state or 189  
delivered to a terminal in this state is deemed received when it 190  
is disbursed through a loading rack at that refinery or 191  
terminal; 192

(b) Except as provided in division (J) (1) (a) of this 193  
section, gasoline imported into this state or purchased or 194  
otherwise acquired in this state by any person is deemed 195  
received within this state by that person when the gasoline is 196  
withdrawn from the container in which it was transported; 197

(c) Gasoline delivered or disbursed by any means from a 198  
terminal directly to another terminal is not deemed received. 199

(2) With respect to motor fuel other than gasoline, 200  
"received" or "receipt" means distributed or sold for use or 201  
used to generate power for the operation of motor vehicles upon 202  
the public highways or upon waters within the boundaries of this 203  
state. All diesel fuel that is not dyed diesel fuel, regardless 204  
of its use, shall be considered as used to generate power for 205  
the operation of motor vehicles upon the public highways or upon 206  
waters within the boundaries of this state when the fuel is sold 207  
or distributed to a person other than a licensed motor fuel 208  
dealer or to a person licensed under section 5735.026 of the 209  
Revised Code. 210

(K) Motor fuel used for the operation of licensed motor 211  
vehicles employed in the maintenance, construction, or repair of 212  
public highways is deemed to be used for the operation of motor 213  
vehicles upon the public highways. 214

(L) "Licensed motor fuel dealer" means any dealer 215  
possessing an unrevoked motor fuel dealer's license issued by 216  
the tax commissioner as provided in section 5735.02 of the 217



Revised Code.	218
(M) "Licensed retail dealer" means any retail dealer	219
possessing an unrevoked retail dealer's license issued by the	220
tax commissioner as provided in section 5735.022 of the Revised	221
Code.	222
(N) "Cents per gallon rate" means the amount computed by	223
the tax commissioner under section 5735.011 of the Revised Code	224
that is used to determine that portion of the tax levied by	225
section 5735.05 of the Revised Code that is computed in the	226
manner prescribed by division (B) (2) of section 5735.06 of the	227
Revised Code and that is applicable for the period that begins	228
on the first day of July following the date on which the	229
commissioner makes the computation.	230
(O) "Retail dealer" means any person that sells or	231
distributes motor fuel at a retail service station located in	232
this state.	233
(P) "Retail service station" means a location from which	234
motor fuel is sold to the general public and is dispensed or	235
pumped directly into motor vehicle fuel tanks for consumption.	236
(Q) "Transit bus" means a motor vehicle that is operated	237
for public transit or paratransit service on a regular and	238
continuing basis within the state by or for a county, a	239
municipal corporation, a county transit board pursuant to	240
sections 306.01 to 306.13 of the Revised Code, a regional	241
transit authority pursuant to sections 306.30 to 306.54 of the	242
Revised Code, or a regional transit commission pursuant to	243
sections 306.80 to 306.90 of the Revised Code. Public transit or	244
paratransit service may include fixed route, demand-responsive,	245
or subscription bus service transportation, but does not include	246

shared-ride taxi service, carpools, vanpools, jitney service, 247  
school bus transportation, or charter or sightseeing services. 248

(R) "Export" means motor fuel delivered outside this 249  
state. Motor fuel delivered outside this state by or for the 250  
seller constitutes an export by the seller. Motor fuel delivered 251  
outside this state by or for the purchaser constitutes an export 252  
by the purchaser. 253

(S) "Import" means motor fuel delivered into this state 254  
from outside this state. Motor fuel delivered into this state 255  
from outside this state by or for the seller constitutes an 256  
import by the seller. Motor fuel delivered into this state from 257  
outside this state by or for the purchaser constitutes an import 258  
by the purchaser. 259

(T) "Terminal" means a motor fuel storage or distribution 260  
facility that is supplied by pipeline or marine vessel. 261

(U) "Consumer" means a buyer of motor fuel for purposes 262  
other than resale in any form. 263

(V) "Bulk lot vehicle" means railroad tank cars, transport 264  
tank trucks, and tank wagons with a capacity of at least 1,400 265  
gallons. 266

(W) "Licensed permissive motor fuel dealer" means any 267  
person possessing an unrevoked permissive motor fuel dealer's 268  
license issued by the tax commissioner under section 5735.021 of 269  
the Revised Code. 270

(X) "Licensed terminal operator" means any person 271  
possessing an unrevoked terminal operator's license issued by 272  
the tax commissioner under section 5735.026 of the Revised Code. 273

(Y) "Licensed exporter" means any person possessing an 274

unrevoked exporter's license issued by the tax commissioner	275
under section 5735.026 of the Revised Code.	276
(Z) "Dyed diesel fuel" means any diesel fuel dyed pursuant	277
to regulations issued by the internal revenue service or a rule	278
promulgated by the tax commissioner.	279
(AA) "Gross gallons" means U.S. gallons without	280
temperature or barometric adjustments.	281
(BB) "Net gallons" means U.S. gallons with a temperature	282
adjustment to sixty degrees fahrenheit.	283
(CC) "Transporter" means either of the following:	284
(1) A railroad company, street, suburban, or interurban	285
railroad company, a pipeline company, or water transportation	286
company that transports motor fuel, either in interstate or	287
intrastate commerce, to points in this state;	288
(2) A person that transports motor fuel by any manner to a	289
point in this state.	290
(DD) "Exporter" means either of the following:	291
(1) A person that is licensed to collect and remit motor	292
fuel taxes in a specified state of destination;	293
(2) A person that is statutorily prohibited from obtaining	294
a license to collect and remit motor fuel taxes in a specified	295
state of destination, and is licensed to sell or distribute tax-	296
paid motor fuel in the specified state of destination.	297
(EE) "Report" means a report or return required to be	298
filed under this chapter and may be used interchangeably with,	299
and for all purposes has the same meaning as, "return."	300
<b>Sec. 5735.012.</b> With respect to liquid motor fuel other	301

than liquid natural gas, amounts of motor fuel reported under 302  
this chapter shall be measured in gross gallons, except that 303  
amounts reported for terminal to terminal transactions shall be 304  
measured in net gallons and amounts reported for terminal to 305  
Ohio licensed dealer transactions shall be measured in both net 306  
gallons and gross gallons. Amounts of liquid natural gas shall 307  
be measured in gallon equivalents as described in section 308  
5735.013 of the Revised Code. Amounts of compressed natural gas 309  
shall be measured in gallon equivalents as described in section 310  
5735.015 of the Revised Code. 311

Sec. 5735.015. For the purposes of this chapter, the 312  
following amount of compressed natural gas shall be the 313  
equivalent of one gallon of motor fuel: 314

(A) For compressed natural gas that is received through a 315  
dispenser capable of providing a measurement in pounds, six and 316  
thirty-eight one-hundredths pounds of compressed natural gas; 317

(B) For compressed natural gas that is not received as 318  
provided in division (A) of this section, one hundred thirty- 319  
nine and three-tenths cubic feet of compressed natural gas, or 320  
the amount of compressed natural gas that has a lower heating 321  
value of one hundred twenty-nine thousand five hundred British 322  
thermal units. 323

Sec. 5735.016. (A) Notwithstanding any other provision of 324  
this chapter, the total combined rate of tax imposed under this 325  
chapter upon the receipt of compressed natural gas, liquid 326  
natural gas, or propane received on or after the first day of 327  
the first month after the effective date of the enactment of 328  
this section and before the first day of the one hundred twenty- 329  
first month after that effective date shall be the following: 330

(1) For compressed natural gas, liquid natural gas, or propane received on or after the first day of the first month after that effective date and before the first day of the thirty-seventh month after that effective date, zero cents per gallon; 331  
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(2) For compressed natural gas, liquid natural gas, or propane received on or after the first day of the thirty-seventh month after that effective date and before the first day of the forty-ninth month after that effective date, five cents per gallon; 336  
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(3) For compressed natural gas, liquid natural gas, or propane received on or after the first day of the forty-ninth month after that effective date and before the first day of the sixty-first month after that effective date, six cents per gallon; 341  
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(4) For compressed natural gas, liquid natural gas, or propane received on or after the first day of the sixty-first month after that effective date and before the first day of the ninety-seventh month after that effective date, seven cents per gallon; 346  
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(5) For compressed natural gas, liquid natural gas, or propane received on or after the first day of the ninety-seventh month after that effective date and before the first day of the one hundred twenty-first month after that effective date, fourteen cents per gallon. 351  
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(B) All receipts from taxes imposed at the rates described in division (A) of this section shall be distributed as follows: 356  
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(1) Seventeen twenty-eighths shall be distributed in the same manner as required for receipts from the tax levied by 358  
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section 5735.05 of the Revised Code. 360

(2) Eight twenty-eighths shall be distributed in the same 361  
manner as required for receipts from the tax levied by section 362  
5735.29 of the Revised Code. 363

(3) Two twenty-eighths shall be distributed in the same 364  
manner as required for receipts from the tax levied by section 365  
5735.25 of the Revised Code. 366

(4) One twenty-eighth shall be distributed in the same 367  
manner as required for receipts from the tax levied by section 368  
5735.30 of the Revised Code. 369

**Sec. 5739.025.** As used in this section, "local tax" means 370  
a tax imposed pursuant to section 5739.021, 5739.023, 5739.026, 371  
5741.021, 5741.022, or 5741.023 of the Revised Code. 372

(A) The taxes levied by sections 5739.02 and 5741.02 of 373  
the Revised Code shall be collected as follows: 374

(1) On and after July 1, 2003, and on or before June 30, 375  
2005, in accordance with the following schedule: 376

If the price		The amount of	
is at least	But not more than	the tax is	
\$ .01	\$ .15	No tax	377
.16	.16	1¢	378
.17	.33	2¢	381
.34	.50	3¢	382
.51	.66	4¢	383
.67	.83	5¢	384
.84	1.00	6¢	385

If the price exceeds one dollar, the tax is six cents on 386  
each one dollar. If the price exceeds one dollar or a multiple 387

thereof by not more than seventeen cents, the amount of tax is 388  
 six cents for each one dollar plus one cent. If the price 389  
 exceeds one dollar or a multiple thereof by more than seventeen 390  
 cents, the amount of tax is six cents for each one dollar plus 391  
 the amount of tax for prices eighteen cents through ninety-nine 392  
 cents in accordance with the schedule above. 393

(2) On and after July 1, 2005, and on and before December 394  
 31, 2005, in accordance with the following schedule: 395

If the price	But not	The amount	396
is at least	more than	of the tax is	397
\$ .01	\$ .15	No tax	398
.16	.18	1¢	399
.19	.36	2¢	400
.37	.54	3¢	401
.55	.72	4¢	402
.73	.90	5¢	403
.91	1.09	6¢	404
1.10	1.27	7¢	405
1.28	1.46	8¢	406
1.47	1.64	9¢	407
1.65	1.82	10¢	408
1.83	2.00	11¢	409

If the price exceeds two dollars, the tax is eleven cents 410  
 on each two dollars. If the price exceeds two dollars or a 411  
 multiple thereof by not more than eighteen cents, the amount of 412  
 tax is eleven cents for each two dollars plus one cent. If the 413  
 price exceeds two dollars or a multiple thereof by more than 414  
 eighteen cents, the amount of tax is eleven cents for each two 415  
 dollars plus the amount of tax for prices nineteen cents through 416  
 one dollar and ninety-nine cents in accordance with the schedule 417

above. 418

(B) On and after July 1, 2003, and on and before June 30, 419  
2005, the combined taxes levied by sections 5739.02 and 5741.02 420  
and pursuant to sections 5739.021, 5739.023, 5739.026, 5741.021, 421  
5741.022, and 5741.023 of the Revised Code shall be collected in 422  
accordance with the following schedules: 423

(1) When the combined rate of state and local tax is six 424  
and one-fourth per cent: 425

If the price		The amount of	
is at least	But not more than	the tax is	
\$ .01	\$ .15	No tax	426
.16	.16	1¢	427
.17	.32	2¢	428
.33	.48	3¢	429
.49	.64	4¢	430
.65	.80	5¢	431
.81	.96	6¢	432
.97	1.12	7¢	433
1.13	1.28	8¢	434
1.29	1.44	9¢	435
1.45	1.60	10¢	436
1.61	1.76	11¢	437
1.77	1.92	12¢	438
1.93	2.08	13¢	439
2.09	2.24	14¢	440
2.25	2.40	15¢	441
2.41	2.56	16¢	442
2.57	2.72	17¢	443
2.73	2.88	18¢	444
2.89	3.04	19¢	445



3.05	3.20	20¢	448
3.21	3.36	21¢	449
3.37	3.52	22¢	450
3.53	3.68	23¢	451
3.69	3.84	24¢	452
3.85	4.00	25¢	453

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 cents through three dollars and ninety-nine cents in accordance with the schedule above.

(2) When the combined rate of state and local tax is six 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	465
.16	.30	2¢	466
.31	.46	3¢	467
.47	.61	4¢	468
.62	.76	5¢	469
.77	.92	6¢	470
.93	1.07	7¢	471
1.08	1.23	8¢	472
1.24	1.38	9¢	473
1.39	1.53	10¢	474
1.54	1.69	11¢	475

1.70	1.84	12¢	478
1.85	2.00	13¢	479

If the price exceeds two dollars, the tax is thirteen 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 thirteen 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 thirteen 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.

(3) When the combined rate of state and local tax is six 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	491
.16	.29	2¢	492
.30	.44	3¢	493
.45	.59	4¢	494
.60	.74	5¢	495
.75	.88	6¢	496
.89	1.03	7¢	497
1.04	1.18	8¢	498
1.19	1.33	9¢	499
1.34	1.48	10¢	500
1.49	1.62	11¢	501
1.63	1.77	12¢	502
1.78	1.92	13¢	503
1.93	2.07	14¢	504
2.08	2.22	15¢	505

2.23	2.37	16¢	508
2.38	2.51	17¢	509
2.52	2.66	18¢	510
2.67	2.81	19¢	511
2.82	2.96	20¢	512
2.97	3.11	21¢	513
3.12	3.25	22¢	514
3.26	3.40	23¢	515
3.41	3.55	24¢	516
3.56	3.70	25¢	517
3.71	3.85	26¢	518
3.86	4.00	27¢	519

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

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

If the price		The amount of	534
is at least	But not more than	the tax is	535
\$ .01	\$ .15	No tax	536
.16	.28	2¢	537

.29	.42	3¢	538
.43	.57	4¢	539
.58	.71	5¢	540
.72	.85	6¢	541
.86	1.00	7¢	542

If the price exceeds one dollar, the tax is seven cents on 543  
each one dollar. If the price exceeds one dollar or a multiple 544  
thereof by not more than fifteen cents, the amount of tax is 545  
seven cents for each one dollar plus one cent. If the price 546  
exceeds one dollar or a multiple thereof by more than fifteen 547  
cents, the amount of tax is seven cents for each one dollar plus 548  
the amount of tax for prices sixteen cents through ninety-nine 549  
cents in accordance with the schedule above. 550

(5) When the combined rate of state and local tax is seven 551  
and one-fourth per cent: 552

If the price		The amount of	553
is at least	But not more than	the tax is	554
\$ .01	\$ .15	No tax	555
.16	.27	2¢	556
.28	.41	3¢	557
.42	.55	4¢	558
.56	.68	5¢	559
.69	.82	6¢	560
.83	.96	7¢	561
.97	1.10	8¢	562
1.11	1.24	9¢	563
1.25	1.37	10¢	564
1.38	1.51	11¢	565
1.52	1.65	12¢	566
1.66	1.79	13¢	567

1.80	1.93	14¢	568
1.94	2.06	15¢	569
2.07	2.20	16¢	570
2.21	2.34	17¢	571
2.35	2.48	18¢	572
2.49	2.62	19¢	573
2.63	2.75	20¢	574
2.76	2.89	21¢	575
2.90	3.03	22¢	576
3.04	3.17	23¢	577
3.18	3.31	24¢	578
3.32	3.44	25¢	579
3.45	3.58	26¢	580
3.59	3.72	27¢	581
3.73	3.86	28¢	582
3.87	4.00	29¢	583

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		The amount of	598
is at least	But not more than	the tax is	599
\$ .01	\$ .15	No tax	600
.16	.26	2¢	601
.27	.40	3¢	602
.41	.53	4¢	603
.54	.65	5¢	604
.66	.80	6¢	605
.81	.93	7¢	606
.94	1.06	8¢	607
1.07	1.20	9¢	608
1.21	1.33	10¢	609
1.34	1.46	11¢	610
1.47	1.60	12¢	611
1.61	1.73	13¢	612
1.74	1.86	14¢	613
1.87	2.00	15¢	614

If the price exceeds two dollars, the tax is fifteen cents 615  
on each two dollars. If the price exceeds two dollars or a 616  
multiple thereof by not more than fifteen cents, the amount of 617  
tax is fifteen cents for each two dollars plus one cent. If the 618  
price exceeds two dollars or a multiple thereof by more than 619  
fifteen cents, the amount of tax is fifteen cents for each two 620  
dollars plus the amount of tax for prices sixteen cents through 621  
one dollar and ninety-nine cents in accordance with the schedule 622  
above. 623

(7) When the combined rate of state and local tax is seven 624  
and three-fourths per cent: 625

If the price		The amount of	626
is at least	But not more than	the tax is	627

\$ .01	\$ .15	No tax	628
.16	.25	2¢	629
.26	.38	3¢	630
.39	.51	4¢	631
.52	.64	5¢	632
.65	.77	6¢	633
.78	.90	7¢	634
.91	1.03	8¢	635
1.04	1.16	9¢	636
1.17	1.29	10¢	637
1.30	1.41	11¢	638
1.42	1.54	12¢	639
1.55	1.67	13¢	640
1.68	1.80	14¢	641
1.81	1.93	15¢	642
1.94	2.06	16¢	643
2.07	2.19	17¢	644
2.20	2.32	18¢	645
2.33	2.45	19¢	646
2.46	2.58	20¢	647
2.59	2.70	21¢	648
2.71	2.83	22¢	649
2.84	2.96	23¢	650
2.97	3.09	24¢	651
3.10	3.22	25¢	652
3.23	3.35	26¢	653
3.36	3.48	27¢	654
3.49	3.61	28¢	655
3.62	3.74	29¢	656
3.75	3.87	30¢	657
3.88	4.00	31¢	658

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 is at least	But not more than	The amount of the tax is
\$ .01	\$ .15	No tax
.16	.25	2¢
.26	.37	3¢
.38	.50	4¢
.51	.62	5¢
.63	.75	6¢
.76	.87	7¢
.88	1.00	8¢

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



eight cents for each one dollar plus two cents. If the price 689  
exceeds one dollar or a multiple thereof by more than twenty- 690  
five cents, the amount of tax is eight cents for each one dollar 691  
plus the amount of tax for prices twenty-six cents through 692  
ninety-nine cents in accordance with the schedule above. 693

(9) When the combined rate of state and local tax is eight 694  
and one-fourth per cent: 695

If the price		The amount of	
is at least	But not more than	the tax is	
\$ .01	\$ .15	No tax	696
.16	.24	2¢	697
.25	.36	3¢	698
.37	.48	4¢	699
.49	.60	5¢	700
.61	.72	6¢	701
.73	.84	7¢	702
.85	.96	8¢	703
.97	1.09	9¢	704
1.10	1.21	10¢	705
1.22	1.33	11¢	706
1.34	1.45	12¢	707
1.46	1.57	13¢	708
1.58	1.69	14¢	709
1.70	1.81	15¢	710
1.82	1.93	16¢	711
1.94	2.06	17¢	712
2.07	2.18	18¢	713
2.19	2.30	19¢	714
2.31	2.42	20¢	715
2.43	2.54	21¢	716
2.55	2.66	22¢	717

2.67	2.78	23¢	720
2.79	2.90	24¢	721
2.91	3.03	25¢	722
3.04	3.15	26¢	723
3.16	3.27	27¢	724
3.28	3.39	28¢	725
3.40	3.51	29¢	726
3.52	3.63	30¢	727
3.64	3.75	31¢	728
3.76	3.87	32¢	729
3.88	4.00	33¢	730

If the price exceeds four dollars, the tax is thirty-three 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-three 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-four cents, the amount of tax is thirty-three cents for each four dollars plus two cents. If the price exceeds four dollars or a multiple thereof by more than twenty-four cents, the amount of tax is thirty-three 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 state and local tax is eight and one-half per cent:

If the price		The amount of	745
is at least	But not more than	the tax is	746
\$ .01	\$ .15	No tax	747
.16	.23	2¢	748
.24	.35	3¢	749

.36	.47	4¢	750
.48	.58	5¢	751
.59	.70	6¢	752
.71	.82	7¢	753
.83	.94	8¢	754
.95	1.05	9¢	755
1.06	1.17	10¢	756
1.18	1.29	11¢	757
1.30	1.41	12¢	758
1.42	1.52	13¢	759
1.53	1.64	14¢	760
1.65	1.76	15¢	761
1.77	1.88	16¢	762
1.89	2.00	17¢	763

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		The amount of	778
is at least	But not more than	the tax is	779

\$ .01	\$ .15	No tax	780
.16	.22	2¢	781
.23	.34	3¢	782
.35	.45	4¢	783
.46	.57	5¢	784
.58	.68	6¢	785
.69	.80	7¢	786
.81	.91	8¢	787
.92	1.02	9¢	788
1.03	1.14	10¢	789
1.15	1.25	11¢	790
1.26	1.37	12¢	791
1.38	1.48	13¢	792
1.49	1.60	14¢	793
1.61	1.71	15¢	794
1.72	1.82	16¢	795
1.83	1.94	17¢	796
1.95	2.05	18¢	797
2.06	2.17	19¢	798
2.18	2.28	20¢	799
2.29	2.40	21¢	800
2.41	2.51	22¢	801
2.52	2.62	23¢	802
2.63	2.74	24¢	803
2.75	2.85	25¢	804
2.86	2.97	26¢	805
2.98	3.08	27¢	806
3.09	3.20	28¢	807
3.21	3.31	29¢	808
3.32	3.42	30¢	809
3.43	3.54	31¢	810
3.55	3.65	32¢	811

3.66	3.77	33¢	812
3.78	3.88	34¢	813
3.89	4.00	35¢	814

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.

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

If the price is at least	But not more than	The amount of the tax is	
\$ .01	\$ .15	No tax	829
.16	.22	2¢	830
.23	.33	3¢	831
.34	.44	4¢	832
.45	.55	5¢	833
.56	.66	6¢	834
.67	.77	7¢	835
.78	.88	8¢	836
.89	1.00	9¢	837

If the price exceeds one dollar, the tax is nine cents on each one dollar. If the price exceeds one dollar or a multiple

thereof by not more than eleven cents, the amount of tax is nine 842  
cents for each one dollar plus one cent. If the price exceeds 843  
one dollar or a multiple thereof by more than eleven cents but 844  
by not more than twenty-two cents, the amount of tax is nine 845  
cents for each one dollar plus two cents. If the price exceeds 846  
one dollar or a multiple thereof by more than twenty-two cents, 847  
the amount of tax is nine cents for each one dollar plus the 848  
amount of tax for prices twenty-three cents through ninety-nine 849  
cents in accordance with the schedule above. 850

(C) On and after July 1, 2005, and on and before December 851  
31, 2005, the combined taxes levied by sections 5739.02 and 852  
5741.02 and pursuant to sections 5739.021, 5739.023, 5739.026, 853  
5741.021, 5741.022, and 5741.023 of the Revised Code shall be 854  
collected in accordance with the following schedules: 855

(1) When the total rate of local tax is one-fourth per 856  
cent: 857

If the price	But not	The amount	858
is at least	more than	of the tax is	859
\$ .01	\$ .15	No tax	860
.16	.17	1¢	861
.18	.34	2¢	862
.35	.52	3¢	863
.53	.69	4¢	864
.70	.86	5¢	865
.87	1.04	6¢	866
1.05	1.21	7¢	867
1.22	1.39	8¢	868
1.40	1.56	9¢	869
1.57	1.73	10¢	870
1.74	1.91	11¢	871

1.92	2.08	12¢	872
2.09	2.26	13¢	873
2.27	2.43	14¢	874
2.44	2.60	15¢	875
2.61	2.78	16¢	876
2.79	2.95	17¢	877
2.96	3.13	18¢	878
3.14	3.30	19¢	879
3.31	3.47	20¢	880
3.48	3.65	21¢	881
3.66	3.82	22¢	882
3.83	4.00	23¢	883

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

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

If the price	But not	The amount	895
is at least	more than	of the tax is	896
\$ .01	\$ .15	No tax	897
.16	.17	1¢	898
.18	.34	2¢	899
.35	.50	3¢	900
.51	.67	4¢	901

.68	.83	5¢	902
.84	1.00	6¢	903

If the price exceeds one dollar, the tax is six cents on 904  
each one dollar. If the price exceeds one dollar or a multiple 905  
thereof by not more than seventeen cents, the amount of tax is 906  
six cents for each one dollar plus one cent. If the price 907  
exceeds one dollar or a multiple thereof by more than seventeen 908  
cents, the amount of tax is six cents for each one dollar plus 909  
the amount of tax for prices eighteen cents through ninety-nine 910  
cents in accordance with the schedule above. 911

(3) When the combined rate of local tax is three-fourths 912  
per cent: 913

If the price	But not	The amount	
is at least	more than	of the tax is	
\$ .01	\$ .15	No tax	914
.16	.16	1¢	915
.17	.32	2¢	916
.33	.48	3¢	917
.49	.64	4¢	918
.65	.80	5¢	919
.81	.96	6¢	920
.97	1.12	7¢	921
1.13	1.28	8¢	922
1.29	1.44	9¢	923
1.45	1.60	10¢	924
1.61	1.76	11¢	925
1.77	1.92	12¢	926
1.93	2.08	13¢	927
2.09	2.24	14¢	928
2.25	2.40	15¢	929
			930
			931



2.41	2.56	16¢	932
2.57	2.72	17¢	933
2.73	2.88	18¢	934
2.89	3.04	19¢	935
3.05	3.20	20¢	936
3.21	3.36	21¢	937
3.37	3.52	22¢	938
3.53	3.68	23¢	939
3.69	3.84	24¢	940
3.85	4.00	25¢	941

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 cents through three dollars and ninety-nine cents in accordance with the schedule above.

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

If the price	But not	The amount	952
is at least	more than	of the tax is	953
\$ .01	\$ .15	No tax	954
.16	.30	2¢	955
.31	.46	3¢	956
.47	.61	4¢	957
.62	.76	5¢	958
.77	.92	6¢	959
.93	1.07	7¢	960
1.08	1.23	8¢	961

1.24	1.38	9¢	962
1.39	1.53	10¢	963
1.54	1.69	11¢	964
1.70	1.84	12¢	965
1.85	2.00	13¢	966

If the price exceeds two dollars, the tax is thirteen 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 thirteen 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 thirteen 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.

(5) When the combined rate of local tax is one 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	978
.16	.29	2¢	979
.30	.44	3¢	980
.45	.59	4¢	981
.60	.74	5¢	982
.75	.88	6¢	983
.89	1.03	7¢	984
1.04	1.18	8¢	985
1.19	1.33	9¢	986
1.34	1.48	10¢	987
1.49	1.62	11¢	988
1.63	1.77	12¢	989

1.78	1.92	13¢	992
1.93	2.07	14¢	993
2.08	2.22	15¢	994
2.23	2.37	16¢	995
2.38	2.51	17¢	996
2.52	2.66	18¢	997
2.67	2.81	19¢	998
2.82	2.96	20¢	999
2.97	3.11	21¢	1000
3.12	3.25	22¢	1001
3.26	3.40	23¢	1002
3.41	3.55	24¢	1003
3.56	3.70	25¢	1004
3.71	3.85	26¢	1005
3.86	4.00	27¢	1006

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

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

If the price	But not	The amount	1021
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is at least	more than	of the tax is	1022
\$ .01	\$ .15	No tax	1023
.16	.28	2¢	1024
.29	.42	3¢	1025
.43	.57	4¢	1026
.58	.71	5¢	1027
.72	.85	6¢	1028
.86	1.00	7¢	1029

If the price exceeds one dollar, the tax is seven cents on 1030  
each one dollar. If the price exceeds one dollar or a multiple 1031  
thereof by not more than fifteen cents, the amount of tax is 1032  
seven cents for each one dollar plus one cent. If the price 1033  
exceeds one dollar or a multiple thereof by more than fifteen 1034  
cents, the amount of tax is seven cents for each one dollar plus 1035  
the amount of tax for prices sixteen cents through ninety-nine 1036  
cents in accordance with the schedule above. 1037

(7) When the combined rate of local tax is one and three- 1038  
fourths per cent: 1039

If the price	But not	The amount	1040
is at least	more than	of the tax is	1041
\$ .01	\$ .15	No tax	1042
.16	.27	2¢	1043
.28	.41	3¢	1044
.42	.55	4¢	1045
.56	.68	5¢	1046
.69	.82	6¢	1047
.83	.96	7¢	1048
.97	1.10	8¢	1049
1.11	1.24	9¢	1050
1.25	1.37	10¢	1051

1.38	1.51	11¢	1052
1.52	1.65	12¢	1053
1.66	1.79	13¢	1054
1.80	1.93	14¢	1055
1.94	2.06	15¢	1056
2.07	2.20	16¢	1057
2.21	2.34	17¢	1058
2.35	2.48	18¢	1059
2.49	2.62	19¢	1060
2.63	2.75	20¢	1061
2.76	2.89	21¢	1062
2.90	3.03	22¢	1063
3.04	3.17	23¢	1064
3.18	3.31	24¢	1065
3.32	3.44	25¢	1066
3.45	3.58	26¢	1067
3.59	3.72	27¢	1068
3.73	3.86	28¢	1069
3.87	4.00	29¢	1070

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:			1083
If the price	But not	The amount	1084
is at least	more than	of the tax is	1085
\$ .01	\$ .15	No tax	1086
.16	.26	2¢	1087
.27	.40	3¢	1088
.41	.53	4¢	1089
.54	.65	5¢	1090
.66	.80	6¢	1091
.81	.93	7¢	1092
.94	1.06	8¢	1093
1.07	1.20	9¢	1094
1.21	1.33	10¢	1095
1.34	1.46	11¢	1096
1.47	1.60	12¢	1097
1.61	1.73	13¢	1098
1.74	1.86	14¢	1099
1.87	2.00	15¢	1100

If the price exceeds two dollars, the tax is fifteen cents 1101  
on each two dollars. If the price exceeds two dollars or a 1102  
multiple thereof by not more than fifteen cents, the amount of 1103  
tax is fifteen cents for each two dollars plus one cent. If the 1104  
price exceeds two dollars or a multiple thereof by more than 1105  
fifteen cents, the amount of tax is fifteen cents for each two 1106  
dollars plus the amount of tax for prices sixteen cents through 1107  
one dollar and ninety-nine cents in accordance with the schedule 1108  
above. 1109

(9) When the combined rate of local tax is two and one- 1110  
fourth per cent: 1111

If the price	But not	The amount	1112
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is at least	more than	of the tax is	
\$ .01	\$ .15	No tax	1113
.16	.25	2¢	1114
.26	.38	3¢	1115
.39	.51	4¢	1116
.52	.64	5¢	1117
.65	.77	6¢	1118
.78	.90	7¢	1119
.91	1.03	8¢	1120
1.04	1.16	9¢	1121
1.17	1.29	10¢	1122
1.30	1.41	11¢	1123
1.42	1.54	12¢	1124
1.55	1.67	13¢	1125
1.68	1.80	14¢	1126
1.81	1.93	15¢	1127
1.94	2.06	16¢	1128
2.07	2.19	17¢	1129
2.20	2.32	18¢	1130
2.33	2.45	19¢	1131
2.46	2.58	20¢	1132
2.59	2.70	21¢	1133
2.71	2.83	22¢	1134
2.84	2.96	23¢	1135
2.97	3.09	24¢	1136
3.10	3.22	25¢	1137
3.23	3.35	26¢	1138
3.36	3.48	27¢	1139
3.49	3.61	28¢	1140
3.62	3.74	29¢	1141
3.75	3.87	30¢	1142
3.88	4.00	31¢	1143
			1144

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 is at least	But not more than	The amount of the tax is	
\$ .01	\$ .15	No tax	1159
.16	.25	2¢	1160
.26	.37	3¢	1161
.38	.50	4¢	1162
.51	.62	5¢	1163
.63	.75	6¢	1164
.76	.87	7¢	1165
.88	1.00	8¢	1166

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



eight cents for each one dollar plus two cents. If the price 1175  
exceeds one dollar or a multiple thereof by more than twenty- 1176  
five cents, the amount of tax is eight cents for each one dollar 1177  
plus the amount of tax for prices twenty-six cents through 1178  
ninety-nine cents in accordance with the schedule above. 1179

(11) When the combined rate of local tax is two and three- 1180  
fourths per cent: 1181

If the price	But not	The amount	
is at least	more than	of the tax is	
\$ .01	\$ .15	No tax	1182
.16	.24	2¢	1183
.25	.36	3¢	1184
.37	.48	4¢	1185
.49	.60	5¢	1186
.61	.72	6¢	1187
.73	.84	7¢	1188
.85	.96	8¢	1189
.97	1.09	9¢	1190
1.10	1.21	10¢	1191
1.22	1.33	11¢	1192
1.34	1.45	12¢	1193
1.46	1.57	13¢	1194
1.58	1.69	14¢	1195
1.70	1.81	15¢	1196
1.82	1.93	16¢	1197
1.94	2.06	17¢	1198
2.07	2.18	18¢	1199
2.19	2.30	19¢	1200
2.31	2.42	20¢	1201
2.43	2.54	21¢	1202
2.55	2.66	22¢	1203
			1204
			1205

2.67	2.78	23¢	1206
2.79	2.90	24¢	1207
2.91	3.03	25¢	1208
3.04	3.15	26¢	1209
3.16	3.27	27¢	1210
3.28	3.39	28¢	1211
3.40	3.51	29¢	1212
3.52	3.63	30¢	1213
3.64	3.75	31¢	1214
3.76	3.87	32¢	1215
3.88	4.00	33¢	1216

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

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

If the price	But not	The amount	1231
is at least	more than	of the tax is	1232
\$ .01	\$ .15	No tax	1233
.16	.23	2¢	1234
.24	.35	3¢	1235

.36	.47	4¢	1236
.48	.58	5¢	1237
.59	.70	6¢	1238
.71	.82	7¢	1239
.83	.94	8¢	1240
.95	1.05	9¢	1241
1.06	1.17	10¢	1242
1.18	1.29	11¢	1243
1.30	1.41	12¢	1244
1.42	1.52	13¢	1245
1.53	1.64	14¢	1246
1.65	1.76	15¢	1247
1.77	1.88	16¢	1248
1.89	2.00	17¢	1249

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 cent using a method that rounds up to the next cent whenever the third decimal place is greater than four. A vendor may elect to compute the tax due on a transaction on an item or an invoice basis.

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

(G) (1) With respect to a sale of a fractional ownership program aircraft used primarily in a fractional aircraft

ownership program, including all accessories attached to such 1296  
aircraft, the tax shall be calculated pursuant to divisions (A) 1297  
to (E) of this section, provided that the tax commissioner shall 1298  
modify those calculations so that the maximum tax on each 1299  
program aircraft is eight hundred dollars. In the case of a sale 1300  
of a fractional interest that is less than one hundred per cent 1301  
of the program aircraft, the tax charged on the transaction 1302  
shall be eight hundred dollars multiplied by a fraction, the 1303  
numerator of which is the percentage of ownership or possession 1304  
in the aircraft being purchased in the transaction, and the 1305  
denominator of which is one hundred per cent. 1306

(2) Notwithstanding any other provision of law to the 1307  
contrary, the tax calculated under division (G)(1) of this 1308  
section and paid with respect to the sale of a fractional 1309  
ownership program aircraft used primarily in a fractional 1310  
aircraft ownership program shall be credited to the general 1311  
revenue fund. 1312

(H) (1) As used in this division, "qualified plug-in 1313  
electric drive vehicle" means a four-wheeled vehicle that meets 1314  
all of the following requirements: 1315

(a) The manufacturer made the vehicle primarily for use on 1316  
public streets, roads, and highways and the vehicle has not been 1317  
modified from original manufacturer specifications. 1318

(b) The vehicle has a maximum speed capability equal to or 1319  
greater than fifty-five miles per hour. 1320

(c) The vehicle is propelled to a significant extent by an 1321  
electric motor that draws electricity from a battery that has a 1322  
capacity of at least four kilowatt-hours and that is capable of 1323  
being recharged from an external source of electricity. 1324

(d) The vehicle is registered in this state for operation 1325  
on public highways. 1326

(e) The consumer purchased or leased the vehicle for 1327  
personal use or for use in business and not for resale on or 1328  
after the first day of the first month after the effective date 1329  
of the amendment of this section by ...B... of the 131st general 1330  
assembly and before the first day of the sixty-first month after 1331  
that effective date. 1332

(f) The consumer purchased or leased the vehicle in 1333  
accordance with any laws or regulations governing the purchase 1334  
or lease of alternative fuel or electric vehicles applicable at 1335  
the time of sale or lease. 1336

(2) (a) Subject to the limitation in division (H) (2) (b) of 1337  
this section, with respect to the sale or lease of a qualified 1338  
plug-in electric drive vehicle, the amount of tax due under this 1339  
section shall equal the amount of tax calculated pursuant to 1340  
divisions (A) to (E) of this section subtracted by five hundred 1341  
dollars, provided that if the result of that calculation is less 1342  
than or equal to zero, no tax is due. 1343

(b) If the consumer is an individual purchasing the 1344  
vehicle primarily for personal use, the partial exemption 1345  
provided in division (H) (2) (a) of this section applies to the 1346  
purchase or lease of only one qualified plug-in electric drive 1347  
vehicle by that individual in a calendar year. If the consumer 1348  
is a business purchasing the vehicle for use in the business, 1349  
the partial exemption applies to the purchase or lease of only 1350  
ten qualified plug-in electric drive vehicles by that business 1351  
in a calendar year. 1352

**Sec. 5747.78. (A) As used in this section:** 1353

(1) "Alternative fuel" means compressed natural gas, 1354  
liquid natural gas, or liquid petroleum gas. 1355

(2) "Alternative fuel vehicle" means a motor vehicle that 1356  
is registered in this state for operation on public highways and 1357  
that is propelled by a motor that runs on alternative fuel. 1358  
"Alternative fuel vehicle" includes a bi-fueled or dual-fueled 1359  
vehicle with a motor that can run on both alternative fuel and 1360  
on gasoline or diesel fuel. 1361

(3) "New alternative fuel vehicle" means an alternative 1362  
fuel vehicle that meets all of the following criteria: 1363

(a) The taxpayer purchased the vehicle from an original 1364  
equipment manufacturer, automobile retailer, or after-market 1365  
conversion facility. 1366

(b) The taxpayer was the first person to purchase the 1367  
vehicle for personal use or for use in business and not for 1368  
resale. 1369

(c) The alternative fuel technology used in the vehicle 1370  
has received a compliance designation or been certified by the 1371  
United States environmental protection agency for new or 1372  
intermediate use. 1373

(d) If the vehicle is propelled by a motor that runs on 1374  
compressed natural gas, at least five years remain until the 1375  
date established by the manufacturer of the compressed natural 1376  
gas tank as the end-of-life date for the tank. 1377

(4) "Traditional fuel vehicle" means a motor vehicle that 1378  
is registered in this state for operation on public highways and 1379  
that is propelled by gasoline or diesel fuel. 1380

(5) "Adjusted purchase price" means the portion of the 1381

purchase price of a new alternative fuel vehicle that is 1382  
attributable to the parts and equipment used for the storage of 1383  
alternative fuel, the delivery of alternative fuel to the motor, 1384  
and the exhaust of gases from the combustion of alternative 1385  
fuel. 1386

(6) "Conversion parts and equipment" shall not include 1387  
parts and equipment that have previously been used to modify or 1388  
retrofit another traditional fuel vehicle. 1389

(B) A nonrefundable credit may be claimed against the tax 1390  
imposed by section 5747.02 of the Revised Code by a taxpayer 1391  
that, on or after the effective date of the enactment of this 1392  
section and before the first day of the sixty-first month after 1393  
that effective date, purchases a new alternative fuel vehicle or 1394  
converts a traditional fuel vehicle into an alternative fuel 1395  
vehicle. The amount of the credit shall equal the lesser of 1396  
fifty per cent of the adjusted purchase price of the new 1397  
alternative fuel vehicle or of the cost of the conversion parts 1398  
and equipment, as applicable, or one of the following amounts: 1399

(1) For the purchase or conversion of an alternative fuel 1400  
vehicle with a gross vehicle rating of eight thousand five 1401  
hundred pounds or less, five thousand dollars; 1402

(2) For the purchase or conversion of an alternative fuel 1403  
vehicle with a gross vehicle rating equal to or less than ten 1404  
thousand pounds, but more than eight thousand five hundred 1405  
pounds, ten thousand dollars; 1406

(3) For the purchase or conversion of an alternative fuel 1407  
vehicle with a gross vehicle rating of more than ten thousand 1408  
pounds, twenty-five thousand dollars. 1409

The taxpayer shall claim the credit for the taxable year 1410



in which the taxpayer purchases the new alternative fuel vehicle 1411  
or the conversion parts and equipment. 1412

(C) The taxpayer shall claim a credit allowed under this 1413  
section in the order required by section 5747.98 of the Revised 1414  
Code. The credit, to the extent it exceeds the taxpayer's tax 1415  
liability for a taxable year after allowing for any other 1416  
credits that precede the credit under that section, may be 1417  
carried forward to the next succeeding taxable year or years, 1418  
but the amount of the excess credit claimed for any taxable year 1419  
shall be deducted from the balance carried forward to the next 1420  
taxable year. 1421

(D) Not more than one credit shall be allowed under this 1422  
section or section 5751.55 of the Revised Code on the basis of 1423  
the same alternative fuel vehicle or same conversion parts and 1424  
equipment. 1425

(E) A taxpayer that is an equity investor in a pass- 1426  
through entity that purchases a new alternative fuel vehicle or 1427  
converts a traditional fuel vehicle into an alternative fuel 1428  
vehicle within the time period prescribed in division (B) of 1429  
this section may claim the taxpayer's distributive or 1430  
proportionate share of the credit for the taxpayer's taxable 1431  
year that includes the last day of the entity's taxable year in 1432  
which the vehicle or conversion parts and equipment were 1433  
purchased. 1434

(F) The tax commissioner may promulgate any rules 1435  
necessary for the administration of this section. 1436

**Sec. 5747.98.** (A) To provide a uniform procedure for 1437  
calculating the amount of tax due under section 5747.02 of the 1438  
Revised Code, a taxpayer shall claim any credits to which the 1439

taxpayer is entitled in the following order:	1440
(1) The retirement income credit under division (B) of section 5747.055 of the Revised Code;	1441 1442
(2) The senior citizen credit under division (C) of section 5747.05 of the Revised Code;	1443 1444
(3) The lump sum distribution credit under division (D) of section 5747.05 of the Revised Code;	1445 1446
(4) The dependent care credit under section 5747.054 of the Revised Code;	1447 1448
(5) The lump sum retirement income credit under division (C) of section 5747.055 of the Revised Code;	1449 1450
(6) The lump sum retirement income credit under division (D) of section 5747.055 of the Revised Code;	1451 1452
(7) The lump sum retirement income credit under division (E) of section 5747.055 of the Revised Code;	1453 1454
(8) The low-income credit under section 5747.056 of the Revised Code;	1455 1456
(9) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;	1457 1458
(10) The campaign contribution credit under section 5747.29 of the Revised Code;	1459 1460
(11) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	1461 1462
(12) The joint filing credit under division (G) of section 5747.05 of the Revised Code;	1463 1464
(13) The nonresident credit under division (A) of section	1465

5747.05 of the Revised Code;	1466
(14) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	1467
	1468
(15) The earned income credit under section 5747.71 of the Revised Code;	1469
	1470
(16) The credit for employers that reimburse employee child care expenses under section 5747.36 of the Revised Code;	1471
	1472
(17) The credit for adoption of a minor child under section 5747.37 of the Revised Code;	1473
	1474
(18) The credit for purchases of lights and reflectors under section 5747.38 of the Revised Code;	1475
	1476
(19) The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;	1477
	1478
(20) The credit for selling alternative fuel under section 5747.77 of the Revised Code;	1479
	1480
(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;	1481
	1482
	1483
(22) The job training credit under section 5747.39 of the Revised Code;	1484
	1485
(23) The enterprise zone credit under section 5709.66 of the Revised Code;	1486
	1487
(24) The credit for the eligible costs associated with a voluntary action under section 5747.32 of the Revised Code;	1488
	1489
(25) The credit for employers that establish on-site child day-care centers under section 5747.35 of the Revised Code;	1490
	1491

(26) The ethanol plant investment credit under section 5747.75 of the Revised Code;	1492 1493
(27) The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	1494 1495
(28) The small business investment credit under section 5747.81 of the Revised Code;	1496 1497
(29) The enterprise zone credits under section 5709.65 of the Revised Code;	1498 1499
(30) The research and development credit under section 5747.331 of the Revised Code;	1500 1501
(31) The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	1502 1503
(32) <u>The nonrefundable credit for the purchase or conversion of an alternative fuel vehicle under section 5747.78 of the Revised Code;</u>	1504 1505 1506
<u>(33)</u> The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	1507 1508
<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;	1509 1510 1511
<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;	1512 1513 1514
<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;	1515 1516 1517
<del>(36)</del> <u>(37)</u> The refundable credit under section 5747.80 of	1518

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; 1519  
1520  
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~~(37)~~ (38) The refundable motion picture production credit under section 5747.66 of the Revised Code; 1522  
1523

~~(38)~~ (39) The refundable credit for financial institution taxes paid by a pass-through entity granted under section 5747.65 of the Revised Code. 1524  
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(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. 1527  
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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. 1537  
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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 1542  
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alternative fuel vehicle. The amount of the credit shall equal 1548  
the lesser of fifty per cent of the adjusted purchase price of 1549  
the new alternative fuel vehicle or of the cost of the 1550  
conversion parts and equipment, as applicable, or one of the 1551  
following amounts: 1552

(1) For the purchase or conversion of an alternative fuel 1553  
vehicle with a gross vehicle rating of eight thousand five 1554  
hundred pounds or less, five thousand dollars; 1555

(2) For the purchase or conversion of an alternative fuel 1556  
vehicle with a gross vehicle rating equal to or less than ten 1557  
thousand pounds, but more than eight thousand five hundred 1558  
pounds, ten thousand dollars; 1559

(3) For the purchase or conversion of an alternative fuel 1560  
vehicle with a gross vehicle rating of more than ten thousand 1561  
pounds, twenty-five thousand dollars. 1562

The taxpayer shall claim the credit for the tax period in 1563  
which the taxpayer purchases the new alternative fuel vehicle or 1564  
the conversion parts and equipment. 1565

(C) The taxpayer shall claim a credit allowed under this 1566  
section in the order required by section 5751.98 of the Revised 1567  
Code. The credit, to the extent it exceeds the taxpayer's tax 1568  
liability for a tax period after allowing for any other credits 1569  
that precede the credit under that section, may be carried 1570  
forward to the next succeeding tax period or periods, but the 1571  
amount of the excess credit claimed for any tax period shall be 1572  
deducted from the balance carried forward to the next tax 1573  
period. 1574

(D) Not more than one credit shall be allowed under this 1575  
section or section 5747.78 of the Revised Code on the basis of 1576

<u>the same alternative fuel vehicle or same conversion parts and</u>	1577
<u>equipment.</u>	1578
<u>(E) The tax commissioner may promulgate any rules</u>	1579
<u>necessary for the administration of this section.</u>	1580
<b>Sec. 5751.98.</b> (A) To provide a uniform procedure for	1581
calculating the amount of tax due under this chapter, a taxpayer	1582
shall claim any credits to which it is entitled in the following	1583
order:	1584
(1) The nonrefundable jobs retention credit under division	1585
(B) of section 5751.50 of the Revised Code;	1586
(2) The nonrefundable credit for qualified research	1587
expenses under division (B) of section 5751.51 of the Revised	1588
Code;	1589
(3) The nonrefundable credit for a borrower's qualified	1590
research and development loan payments under division (B) of	1591
section 5751.52 of the Revised Code;	1592
(4) The nonrefundable credit for calendar years 2010 to	1593
2029 for unused net operating losses under division (B) of	1594
section 5751.53 of the Revised Code;	1595
(5) <u>The nonrefundable credit for the purchase or</u>	1596
<u>conversion of an alternative fuel vehicle under section 5751.55</u>	1597
<u>of the Revised Code;</u>	1598
<u>(6)</u> The refundable motion picture production credit under	1599
section 5751.54 of the Revised Code;	1600
<del>(6)</del> <u>(7)</u> The refundable jobs creation credit or job	1601
retention credit under division (A) of section 5751.50 of the	1602
Revised Code;	1603

~~(7)~~-(8) The refundable credit for calendar year 2030 for 1604  
unused net operating losses under division (C) of section 1605  
5751.53 of the Revised Code. 1606

(B) For any credit except the refundable credits 1607  
enumerated in this section, the amount of the credit for a tax 1608  
period shall not exceed the tax due after allowing for any other 1609  
credit that precedes it in the order required under this 1610  
section. Any excess amount of a particular credit may be carried 1611  
forward if authorized under the section creating the credit. 1612

**Section 2.** That existing sections 5577.044, 5735.01, 1613  
5735.012, 5739.025, 5747.98, and 5751.98 of the Revised Code are 1614  
hereby repealed. 1615

**Section 3.** The amendment or enactment by this act of 1616  
sections 5735.01, 5735.012, 5735.015, and 5739.025 of the 1617  
Revised Code applies on and after the first day of the first 1618  
month after the effective date of this act. 1619

**Section 4.** All items in this section are hereby 1620  
appropriated as designated out of any moneys in the state 1621  
treasury to the credit of the designated fund. For all 1622  
appropriations made in this act, those in the first column are 1623  
for fiscal year 2016 and those in the second column are for 1624  
fiscal year 2017. The appropriations made in this act are in 1625  
addition to any other appropriations made for the FY 2016-FY 1626  
2017 biennium. 1627

EPA ENVIRONMENTAL PROTECTION AGENCY 1628

Dedicated Purpose Fund Group 1629

5NP0 715695 Gaseous Fuel Vehicle \$16,000,000 \$16,000,000 1630

Conversion Program 1631



TOTAL DPF Dedicated Purpose Fund Group	\$16,000,000	\$16,000,000	1632
TOTAL ALL BUDGET FUND GROUPS	\$16,000,000	\$16,000,000	1633

GASEOUS FUEL VEHICLE CONVERSION PROGRAM 1634

The foregoing appropriation item 715695, Gaseous Fuel Vehicle Conversion Program, shall be used for the purpose of funding the Gaseous Fuel Vehicle Conversion Program established in section 122.079 of the Revised Code. 1635  
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It is the intent of the General Assembly to appropriate \$16,000,000 in each fiscal year of the biennium ending June 30, 2019, and in the first fiscal year of the biennium ending June 30, 2021, to the Gaseous Fuel Vehicle Conversion Fund (Fund 5NP0) for the purposes of the program established in section 122.079 of the Revised Code. 1639  
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**Section 5.** CASH TRANSFERS FROM GENERAL REVENUE FUND TO GASEOUS FUEL VEHICLE CONVERSION FUND 1645  
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On the effective date of this section, or as soon as possible thereafter, the Director of Budget and Management shall transfer \$16,000,000 cash from the General Revenue Fund to the Gaseous Fuel Vehicle Conversion Fund (Fund 5NP0). 1647  
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On July 1, 2016, or as soon as possible thereafter, the Director of Budget and Management shall transfer \$16,000,000 cash from the General Revenue Fund to Fund 5NP0. 1651  
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**Section 6.** Within the limits set forth in this act, the Director of Budget and Management shall establish accounts indicating the source and amount of funds for each appropriation made in this act, and shall determine the form and manner in which appropriation accounts shall be maintained. Expenditures from appropriations contained in this act shall be accounted for 1654  
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as though made in the main operating appropriations act of the 131st General Assembly. 1660  
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The appropriations made in this act are subject to all 1662  
provisions of the main operating appropriations act of the 131st 1663  
General Assembly that are generally applicable to such 1664  
appropriations. 1665