

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

**132nd General Assembly**

**Regular Session**

**2017-2018**

**Sub. H. B. No. 24**

**Representative Ginter**

**Cosponsors: Representatives Schaffer, Rogers, Cera, Green, Hambley, Retherford, Ryan, Anielski, Antani, Antonio, Arndt, Ashford, Barnes, Boccieri, Boggs, Boyd, Brown, Butler, Carfagna, Celebrezze, Clyde, Craig, Cupp, Edwards, Faber, Fedor, Galonski, Gavarone, Goodman, Greenspan, Hagan, Henne, Hill, Holmes, Householder, Howse, Huffman, Hughes, Ingram, Johnson, Keller, Kent, Kick, Landis, Lanese, Lang, LaTourette, Leland, Lepore-Hagan, Lipps, Manning, McColley, Miller, O'Brien, Patmon, Patterson, Patton, Pelanda, Perales, Ramos, Reece, Reineke, Rezabek, Riedel, Roegner, Romanchuk, Schuring, Sheehy, Sprague, Stein, Strahorn, Sweeney, Thompson, West, Young**

**Senators Terhar, Beagle, Hackett, Peterson, Wilson**

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**A BILL**

To amend sections 5709.121, 5709.17, 5735.01, 1  
5735.024, and 5735.04 of the Revised Code to 2  
modify the existing tax exemption for veterans 3  
organizations' property to include property of 4  
certain veterans organizations exempt from 5  
federal taxation under section 501(c)(4) of the 6  
Internal Revenue Code, to exclude from that 7  
exemption property that is not used primarily 8  
for meetings, administration, and the provision 9  
of programs and services to past and present 10  
members of the United States armed forces, 11  
exempt from taxation any property owned by a 12  
nonprofit organization that receives funding 13  
from a county board of developmental 14  
disabilities to provide housing for 15  
developmentally disabled individuals, to make 16

clarifying changes to the motor fuel tax law, 17  
and to make an appropriation. 18

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

**Section 1.** That sections 5709.121, 5709.17, 5735.01, 19  
5735.024, and 5735.04 of the Revised Code be amended to read as 20  
follows: 21

**Sec. 5709.121.** (A) Real property and tangible personal 22  
property belonging to a charitable or educational institution or 23  
to the state or a political subdivision, shall be considered as 24  
used exclusively for charitable or public purposes by such 25  
institution, the state, or political subdivision, if it meets 26  
one of the following requirements: 27

(1) It is used by such institution, the state, or 28  
political subdivision, or by one or more other such 29  
institutions, the state, or political subdivisions under a 30  
lease, sublease, or other contractual arrangement: 31

(a) As a community or area center in which presentations 32  
in music, dramatics, the arts, and related fields are made in 33  
order to foster public interest and education therein; 34

(b) As a children's, science, history, or natural history 35  
museum that is open to the general public; 36

(c) For other charitable, educational, or public purposes. 37

(2) It is made available under the direction or control of 38  
such institution, the state, or political subdivision for use in 39  
furtherance of or incidental to its charitable, educational, or 40  
public purposes and not with the view to profit. 41

(3) It is used by an organization described in division 42  
(D) of section 5709.12 of the Revised Code. If the organization 43  
is a corporation that receives a grant under the Thomas Alva 44  
Edison grant program authorized by division (C) of section 45  
122.33 of the Revised Code at any time during the tax year, 46  
"used," for the purposes of this division, includes holding 47  
property for lease or resale to others. 48

(B)(1) Property described in division (A)(1)(a) or (b) of 49  
this section shall continue to be considered as used exclusively 50  
for charitable or public purposes even if the property is 51  
conveyed through one conveyance or a series of conveyances to an 52  
entity that is not a charitable or educational institution and 53  
is not the state or a political subdivision, provided that all 54  
of the following conditions apply with respect to that property: 55

(a) The property was listed as exempt on the county 56  
auditor's tax list and duplicate for the county in which it is 57  
located for the tax year immediately preceding the year in which 58  
the property is conveyed through one conveyance or a series of 59  
conveyances; 60

(b) The property is conveyed through one conveyance or a 61  
series of conveyances to an entity that does any of the 62  
following: 63

(i) Leases at least forty-five per cent of the property, 64  
through one lease or a series of leases, to the entity that 65  
owned or occupied the property for the tax year immediately 66  
preceding the year in which the property is conveyed or to an 67  
affiliate of that entity; 68

(ii) Contracts, directly or indirectly to have renovations 69  
performed as described in division (B)(1)(d) of this section and 70

is at least partially owned by a nonprofit organization 71  
described in section 501(c)(3) of the Internal Revenue Code that 72  
is exempt from taxation under section 501(a) of that code. 73

(c) The property includes improvements that are at least 74  
fifty years old; 75

(d) The property is being renovated in connection with a 76  
claim for historic preservation tax credits available under 77  
federal law; 78

(e) All or a portion of the property continues to be used 79  
for the purposes described in division (A)(1)(a) or (b) of this 80  
section after its conveyance; and 81

(f) The property is certified by the United States 82  
secretary of the interior as a "certified historic structure" or 83  
certified as part of a certified historic structure. 84

(2) Notwithstanding section 5715.27 of the Revised Code, 85  
an application for exemption from taxation of property described 86  
in division (B)(1) of this section may be filed by either the 87  
owner of the property or an occupant. 88

(C) For purposes of this section, an institution that 89  
meets all of the following requirements is conclusively presumed 90  
to be a charitable institution: 91

(1) The institution is a nonprofit corporation or 92  
association, no part of the net earnings of which inures to the 93  
benefit of any private shareholder or individual; 94

(2) The institution is exempt from federal income taxation 95  
under section 501(a) of the Internal Revenue Code; 96

(3) The majority of the institution's board of directors 97  
are appointed by the mayor or legislative authority of a 98

municipal corporation or a board of county commissioners, or a combination thereof; 99  
100

(4) The primary purpose of the institution is to assist in the development and revitalization of downtown urban areas. 101  
102

(D) For purposes of division (A) (1) (b) of this section, the status of a museum as open to the general public shall be conclusive if the museum is accredited by the American alliance of museums or a successor organization. 103  
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(E) (1) Qualifying real property owned by an institution that meets all of the following requirements shall be considered as used exclusively for charitable purposes, and the institution shall be considered a charitable institution for purposes of this section and section 5709.12 of the Revised Code: 107  
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109  
110  
111

(a) The institution is an organization described under section 501(c) (3) of the Internal Revenue Code and exempt from federal income taxation under section 501(a) of the Internal Revenue Code. 112  
113  
114  
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(b) The institution's primary purpose is to acquire, develop, lease, or otherwise provide suitable housing to individuals with developmental disabilities. 116  
117  
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(c) The institution receives at least a portion of its funding from one or more county boards of developmental disabilities to assist in the institution's primary purpose described in division (E) (1) (b) of this section. 119  
120  
121  
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(2) As used in division (E) of this section, "qualifying real property" means real property that is used primarily in one of the following manners: 123  
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(a) The property is used by the institution described in 126

division (E) (1) of this section for the purpose described in 127  
division (E) (1) (b) of this section. 128

(b) The property is leased or otherwise provided by the 129  
institution described in division (E) (1) of this section to 130  
individuals with developmental disabilities and used by those 131  
individuals as housing. 132

(c) The property is leased or otherwise provided by the 133  
institution described in division (E) (1) of this section to 134  
another charitable institution, and that charitable institution 135  
uses the property exclusively for charitable purposes. 136

**Sec. 5709.17.** The following property shall be exempted 137  
from taxation: 138

(A) Real estate held or occupied by an association or 139  
corporation, organized or incorporated under the laws of this 140  
state relative to soldiers' memorial associations or monumental 141  
building associations and that, in the opinion of the trustees, 142  
directors, or managers thereof, is necessary and proper to carry 143  
out the object intended for such association or corporation; 144

(B) Real estate and tangible personal property held or 145  
occupied by a qualifying veterans' organization ~~that qualifies~~ 146  
~~for exemption from taxation under section 501(c) (19) or 501(c)~~ 147  
~~(23) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26~~ 148  
~~U.S.C.A. 1, as amended, and is incorporated under the laws of~~ 149  
this state or the United States and used primarily for meetings 150  
and administration of the qualifying veterans' organization or 151  
for providing, on a not-for-profit basis, programs and 152  
supportive services to past or present members of the armed 153  
forces of the United States and their families, except real 154  
estate held by such an organization for the production of rental 155

income in excess of thirty-six thousand dollars in a tax year, 156  
before accounting for any cost or expense incurred in the 157  
production of such income. For the purposes of this division, 158  
rental income includes only income arising directly from renting 159  
the real estate to others for consideration. 160

As used in this division, "qualifying veterans' 161  
organization" means an organization that is incorporated under 162  
the laws of this state or the United States and that meets 163  
either of the following requirements: 164

(1) The organization qualifies for exemption from taxation 165  
under section 501(c)(19) or 501(c)(23) of the Internal Revenue 166  
Code. 167

(2) The organization meets the criteria for exemption 168  
under section 501(c)(19) of the Internal Revenue Code and 169  
regulations adopted pursuant thereto, but is exempt from 170  
taxation under section 501(c)(4) of the Internal Revenue Code. 171

(C) Tangible personal property held by a corporation 172  
chartered under 112 Stat. 1335, 36 U.S.C.A. 40701, described in 173  
section 501(c)(3) of the Internal Revenue Code, and exempt from 174  
taxation under section 501(a) of the Internal Revenue Code shall 175  
be exempt from taxation if it is property obtained as described 176  
in 112 Stat. 1335-1341, 36 U.S.C.A. Chapter 407. 177

(D) Real estate held or occupied by a fraternal 178  
organization and used primarily for meetings of and the 179  
administration of the fraternal organization or for providing, 180  
on a not-for-profit basis, educational or health services, 181  
except real estate held by such an organization for the 182  
production of rental income in excess of thirty-six thousand 183  
dollars in a tax year before accounting for any cost or expense 184

incurred in the production of such income. As used in this 185  
division, "rental income" has the same meaning as in division 186  
(B) of this section, and "fraternal organization" means a 187  
domestic fraternal society, order, or association operating 188  
under the lodge, council, or grange system that qualifies for 189  
exemption from taxation under section 501(c)(5), 501(c)(8), or 190  
501(c)(10) of the "Internal Revenue Code of 1986," 100 Stat. 191  
2085, 26 U.S.C. 1, as amended; that provides financial support 192  
for charitable purposes, as defined in division (B)(12) of 193  
section 5739.02 of the Revised Code; and that operates under a 194  
state governing body that has been operating in this state for 195  
at least eighty-five years. 196

**Sec. 5735.01.** As used in this chapter: 197

(A) "Motor vehicles" includes all vehicles, vessels, 198  
watercraft, engines, machines, or mechanical contrivances which 199  
are powered by internal combustion engines or motors. 200

(B) "Motor fuel" means gasoline, diesel fuel, kerosene, or 201  
any other liquid motor fuel, including, but not limited to, 202  
liquid petroleum gas or liquid natural gas, but excluding 203  
substances prepackaged and sold in containers of five gallons or 204  
less. 205

(C) "Kerosene" means all grades of kerosene, including, 206  
but not limited to, the two grades of kerosene, no. 1-K and no. 207  
2-K, commonly known as K-1 kerosene and K-2 kerosene, 208  
respectively, described in the American Society for Testing 209  
Materials Standard D-3699, in effect on January 1, 1999, and 210  
aviation grade kerosene. 211

(D) "Diesel fuel" means any liquid fuel capable of use in 212  
discrete form or as a blend component in the operation of 213



engines of the diesel type, including transmix when mixed with diesel fuel.	214 215
(E) "Gasoline" means any of the following:	216
(1) All products, commonly or commercially known or sold as gasoline;	217 218
(2) Any blend stocks or additives, including alcohol, that are sold for blending with gasoline, other than products typically sold in containers of five gallons or less;	219 220 221
(3) Transmix when mixed with gasoline, unless certified, as required by the tax commissioner, for withdrawal from terminals for reprocessing at refineries;	222 223 224
(4) Alcohol that is offered for sale or sold for use as, or commonly and commercially used as, a fuel for internal combustion engines.	225 226 227
Gasoline does not include diesel fuel, commercial or industrial naphthas or solvents manufactured, imported, received, stored, distributed, sold, or used exclusively for purposes other than as a motor fuel for a motor vehicle or vessel. The blending of any of the products listed in the preceding sentence, regardless of name or characteristics, is conclusively presumed to have been done to produce gasoline, unless the product obtained by the blending is entirely incapable for use as fuel to operate a motor vehicle. An additive, blend stock, or alcohol is presumed to be sold for blending unless a certification is obtained as required by the tax commissioner.	228 229 230 231 232 233 234 235 236 237 238
(F) "Public highways" means lands and lots over which the public, either as user or owner, generally has a right to pass, even though the same are closed temporarily by the authorities for the purpose of construction, reconstruction, maintenance, or	239 240 241 242

repair.	243
(G) "Waters within the boundaries of this state" means all	244
streams, lakes, ponds, marshes, water courses, and all other	245
bodies of surface water, natural or artificial, which are	246
situated wholly or partially within this state or within its	247
jurisdiction, except private impounded bodies of water.	248
(H) "Person" includes individuals, partnerships, firms,	249
associations, corporations, receivers, trustees in bankruptcy,	250
estates, joint-stock companies, joint ventures, the state and	251
its political subdivisions, and any combination of persons of	252
any form.	253
(I) (1) "Motor fuel dealer" means any person who satisfies	254
any of the following:	255
(a) The person imports from another state or foreign	256
country or acquires motor fuel by any means into a terminal in	257
this state;	258
(b) The person imports motor fuel from another state or	259
foreign country in bulk lot vehicles for subsequent sale and	260
distribution in this state from bulk lot vehicles;	261
(c) The person refines motor fuel in this state;	262
(d) The person acquires motor fuel from a motor fuel	263
dealer for subsequent sale and distribution by that person in	264
this state from bulk lot vehicles;	265
(e) The person possesses an unrevoked permissive motor	266
fuel dealer's license.	267
(2) Any person who obtains dyed diesel fuel for use other	268
than the operation of motor vehicles upon the public highways or	269
upon waters within the boundaries of this state, but later uses	270

that motor fuel for the operation of motor vehicles upon the 271  
public highways or upon waters within the boundaries of this 272  
state, is deemed a motor fuel dealer as regards any unpaid motor 273  
fuel taxes levied on the motor fuel so used. 274

(J) As used in section 5735.05 of the Revised Code only: 275

(1) With respect to gasoline, "received" or "receipt" 276  
shall be construed as follows: 277

(a) Gasoline produced at a refinery in this state or 278  
delivered to a terminal in this state is deemed received when it 279  
is disbursed through a loading rack at that refinery or 280  
terminal; 281

(b) Except as provided in division (J) (1) (a) of this 282  
section, gasoline imported into this state or purchased or 283  
otherwise acquired in this state by any person is deemed 284  
received within this state by that person when the gasoline is 285  
withdrawn from the container in which it was transported; 286

(c) Gasoline delivered or disbursed by any means from a 287  
terminal directly to another terminal is not deemed received. 288

(2) With respect to motor fuel other than gasoline, 289  
"received" or "receipt" means distributed or sold for use or 290  
used to generate power for the operation of motor vehicles upon 291  
the public highways or upon waters within the boundaries of this 292  
state. All diesel fuel that is not dyed diesel fuel, regardless 293  
of its use, shall be considered as used to generate power for 294  
the operation of motor vehicles upon the public highways or upon 295  
waters within the boundaries of this state when the fuel is sold 296  
or distributed to a person other than a licensed motor fuel 297  
dealer or to a person licensed under section 5735.026 of the 298  
Revised Code. 299

(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) "Refinery" means a facility used to produce motor fuel and from which motor fuel may be removed by pipeline, by vessel, or at a rack.

(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 sections 306.01 to 306.13 of the Revised Code, a regional transit authority pursuant to sections 306.30 to 306.54 of the Revised Code, or a regional transit commission pursuant to sections 306.80 to 306.90 of the Revised Code. Public transit or

paratransit service may include fixed route, demand-responsive, 329  
or subscription bus service transportation, but does not include 330  
shared-ride taxi service, carpools, vanpools, jitney service, 331  
school bus transportation, or charter or sightseeing services. 332

(R) "Export" means to obtain motor fuel in this state for 333  
sale or other distribution outside this state. For the purposes 334  
of this division, motor fuel delivered outside this state by or 335  
for the seller constitutes an export by the seller, and motor 336  
fuel delivered outside this state by or for the purchaser 337  
constitutes an export by the purchaser. 338

(S) "Import" means motor fuel delivered into this state 339  
from outside this state. Motor fuel delivered into this state 340  
from outside this state by or for the seller constitutes an 341  
import by the seller. Motor fuel delivered into this state from 342  
outside this state by or for the purchaser constitutes an import 343  
by the purchaser. 344

(T) "Terminal" means a motor fuel storage or distribution 345  
facility that ~~has been assigned a terminal control number by the~~ 346  
~~internal revenue service, that~~ is supplied by pipeline or marine 347  
vessel, ~~and from which motor fuel may be removed at a rack.~~ 348

(U) ~~"Terminal operator" means a person that owns,~~ 349  
~~operates, or otherwise controls a terminal~~Consumer" means a 350  
buyer of motor fuel for purposes other than resale in any form. 351

(V) "Bulk lot vehicle" means railroad tank cars, transport 352  
tank trucks, and tank wagons with a capacity of at least 1,400 353  
gallons. 354

(W) "Licensed permissive motor fuel dealer" means any 355  
person possessing an unrevoked permissive motor fuel dealer's 356  
license issued by the tax commissioner under section 5735.021 of 357

the Revised Code.	358
(X) "Licensed terminal operator" means any person	359
possessing an unrevoked terminal operator's license issued by	360
the tax commissioner under section 5735.026 of the Revised Code.	361
(Y) "Licensed exporter" means any person possessing an	362
unrevoked exporter's license issued by the tax commissioner	363
under section 5735.026 of the Revised Code.	364
(Z) "Dyed diesel fuel" means diesel fuel satisfying the	365
requirements of 26 U.S.C. 4082.	366
(AA) "Gross gallons" means U.S. gallons without	367
temperature or barometric adjustments.	368
(BB) "Bulk plant" means a motor fuel storage and	369
distribution facility, other than a terminal, from which motor	370
fuel may be withdrawn by railroad car, transport trucks, tank	371
wagons, or marine vessels.	372
(CC) "Transporter" means either of the following:	373
(1) A railroad company, street, suburban, or interurban	374
railroad company, a pipeline company, or water transportation	375
company that transports motor fuel, either in interstate or	376
intrastate commerce, to points in this state;	377
(2) A person that transports motor fuel by any manner to a	378
point in this state.	379
(DD) "Exporter" means either of the following:	380
(1) A person that is licensed to collect and remit motor	381
fuel taxes in a specified state of destination;	382
(2) A person that is statutorily prohibited from obtaining	383
a license to collect and remit motor fuel taxes in a specified	384

state of destination, and is licensed to sell or distribute tax- 385  
paid motor fuel in the specified state of destination. 386

(EE) "Report" means a report or return required to be 387  
filed under this chapter and may be used interchangeably with, 388  
and for all purposes has the same meaning as, "return." 389

(FF) "Aviation fuel" means aviation gasoline or aviation 390  
grade kerosene or any other fuel that is used in aircraft. 391

(GG) "Aviation gasoline" means fuel specifically 392  
compounded for use in reciprocating aircraft engines. 393

(HH) "Aviation grade kerosene" means any kerosene type jet 394  
fuel covered by ASTM Specification D1655 or meeting 395  
specification MIL-DTL-5624T (Grade JP-5) or MTL-DTL-83133E 396  
(Grade JP-8). 397

(II) "Aviation fuel dealer" means a person that acquires 398  
aviation fuel from a supplier or from another aviation fuel 399  
dealer for subsequent sale to a person other than an end user. 400

**Sec. 5735.024.** (A) No aviation fuel dealer shall purchase 401  
aviation fuel for ~~consumption-resale~~ in this state without first 402  
being ~~registered-licensed~~ as an aviation fuel dealer by the tax 403  
commissioner to engage in such activities. 404

(B) The failure to register with the commissioner as an 405  
aviation fuel dealer does not relieve a person from the 406  
requirement to file returns under this title. 407

(C) No person shall make a false or fraudulent statement 408  
on the application required by this section. 409

(D) Each aviation fuel dealer shall file a report with the 410  
commissioner on or before the ~~twenty-third~~ last day of each 411  
month for the preceding month. The commissioner shall adopt 412

rules pursuant to Chapter 119. of the Revised Code specifying 413  
the information that shall be required to be included in the 414  
report. 415

(E) If an aviation fuel dealer files a false monthly 416  
report of the information required by the commissioner or fails 417  
to file a monthly report as required by this section, the 418  
commissioner may revoke the license of the aviation fuel dealer 419  
and notify the aviation fuel dealer in writing of such 420  
revocation by certified mail sent to the last known address of 421  
the aviation fuel dealer appearing in the files of the 422  
commissioner. 423

**Sec. 5735.04.** If a motor fuel dealer files a false monthly 424  
report of the information required under section 5735.06 of the 425  
Revised Code, fails to file a monthly report as required by that 426  
section or section 5735.024 of the Revised Code, or fails to pay 427  
the full amount of the tax as required by the motor fuel laws of 428  
the state or as may be agreed upon by the tax commissioner and 429  
the motor fuel dealer, ~~or fails to file an inventory report as~~ 430  
~~required by section 5735.061 (B) of the Revised Code,~~ the 431  
commissioner may revoke the license of the motor fuel dealer, 432  
and notify the motor fuel dealer in writing of such revocation 433  
by certified mail sent to the last known address of the motor 434  
fuel dealer appearing on the files of the commissioner. 435

The commissioner may cancel any license issued to any 436  
motor fuel dealer, and the cancellation shall become effective 437  
at the time that may be determined by the commissioner. The 438  
commissioner also may cancel the license of any motor fuel 439  
dealer upon sixty days' notice mailed to the last known address 440  
of the motor fuel dealer if the commissioner, upon 441  
investigation, finds that the person to whom the license has 442



been issued is no longer engaged in the receipt, use, or sale of 443  
motor fuel as a motor fuel dealer, and has not been so engaged 444  
for the period of six months prior to the cancellation. No 445  
license shall be canceled upon the request of any motor fuel 446  
dealer unless the motor fuel dealer, prior to the date of 447  
cancellation, has paid to the state all motor fuel taxes payable 448  
or assumed by the motor fuel dealer under the laws of the state, 449  
together with all penalties and fines accruing by reason of any 450  
failure of the motor fuel dealer to make accurate reports of 451  
receipts of motor fuel or to pay the taxes and penalties. 452

If the license of any motor fuel dealer is canceled by the 453  
commissioner as provided in this section, and if the motor fuel 454  
dealer has paid to the state all motor fuel taxes due and 455  
payable by the motor fuel dealer under the laws of the state, or 456  
assumed by the motor fuel dealer upon the receipt, sale, or use 457  
of motor fuel, together with all penalties accruing by reason of 458  
any failure on the part of the motor fuel dealer to make 459  
accurate reports or to pay the tax and penalties, then the 460  
commissioner shall cancel and surrender the bond theretofore 461  
filed by the motor fuel dealer. 462

**Section 2.** That existing sections 5709.121, 5709.17, 463  
5735.01, 5735.024, and 5735.04 of the Revised Code are hereby 464  
repealed. 465

**Section 3.** That the amendment by this act of section 466  
5709.121 of the Revised Code applies to tax year 2018 and 467  
thereafter and the tax years at issue in any application for 468  
exemption from taxation or any appeal from such an application 469  
pending before the Tax Commissioner, the Board of Tax Appeals, 470  
any Court of Common Pleas or Court of Appeals, or the Supreme 471  
Court on the effective date of this section and to the property 472

that is the subject of any such application or appeal. That 473  
amendment is remedial in nature and the purpose thereof is to 474  
clarify the intent of the General Assembly that real property 475  
described in division (E) of section 5709.121 of the Revised 476  
Code, as amended by this act, is exempt from taxation. 477

That the amendment by this act of section 5709.17 of the 478  
Revised Code applies to tax years ending on or after the 479  
effective date of this act. 480

**Section 4.** All items in this section are hereby 481  
appropriated as designated out of any moneys in the state 482  
treasury to the credit of the designated fund. The 483  
appropriations made in this act are for the biennium ending June 484  
30, 2020. The appropriations made in this act are in addition to 485  
any other appropriations made for the FY 2019-FY 2020 biennium. 486

COT CENTRAL OHIO TECHNICAL COLLEGE 487  
Higher Education Improvement Fund (Fund 7034) 488  
C36923 Licking County Big Brothers Big Sisters \$750,000 489  
Project 490  
TOTAL Higher Education Improvement Fund \$750,000 491  
TOTAL ALL FUNDS \$750,000 492

**Section 5.** Within the limits set forth in this act, the 493  
Director of Budget and Management shall establish accounts 494  
indicating the source and amount of funds for each appropriation 495  
made in this act, and shall determine the form and manner in 496  
which appropriation accounts shall be maintained. Expenditures 497  
from appropriations contained in this act shall be accounted for 498  
as though made in the capital appropriations act of the 132nd 499  
General Assembly. 500

The appropriations made in this act are subject to all	501
provisions of the capital appropriations act of the 132nd	502
General Assembly that are generally applicable to such	503
appropriations.	504