## **AN ACT**

To amend sections 147.01, 147.011, 147.022, 147.542, 147.55, 147.551, 1901.186, 2303.06, 2303.12, 2303.14, 2303.15, 4505.031, 4505.06, 4505.071, 4519.70, 5739.027, and 5739.029 and to enact sections 2303.081, 2303.901, and 4505.063 of the Revised Code regarding records kept by the clerk of the court of common pleas, court of common pleas court orders made out of court, and common pleas court clerk maintenance of court materials, and to provide immunity to clerks of court who post online a case document with personal identifiers; to provide that documents received, created, or converted by the clerk of court in electronic format are considered the official version of the record; to revise the duties of the board of county commissioners in relation to the clerk of the court of common pleas; to amend the law regarding notaries public; to allow the Tiffin-Fostoria municipal court and the Seneca County court of common pleas to continue to exercise concurrent jurisdiction in operating a drug addiction recovery program indefinitely; and to exempt peace officers from the notary application criminal records check, and to make changes to the notarization requirements for motor vehicle and watercraft certificate of title documents when a licensed motor vehicle dealer is involved in the transfer of title.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 147.01, 147.011, 147.022, 147.542, 147.55, 147.551, 1901.186, 2303.06, 2303.12, 2303.14, 2303.15, 4505.031, 4505.06, 4505.071, 4519.70, 5739.027, and 5739.029 be amended and sections 2303.081, 2303.901, and 4505.063 of the Revised Code be enacted to read as follows:

Sec. 147.01. (A) The secretary of state may appoint and commission as notaries public as many persons who meet the qualifications of division (B) of this section as the secretary of state considers necessary.

(B) In order for a person to qualify to be appointed and commissioned as a notary public, the person shall demonstrate to the secretary of state that the person satisfies all of the following:

(1) The person has attained the age of eighteen years.

(2)(a) Except as provided in division (B)(2)(b) of this section, the person is a legal resident of this state.

(b) The person is not a legal resident of this state, but is an attorney admitted to the practice of law in this state by the Ohio supreme court, and has the person's principal place of business or the person's primary practice in this state.

(3)(a) Except as provided in division (B)(3)(b) of this section, the person has submitted a criminal records check report completed within the preceding six months in accordance with section 147.022 of the Revised Code demonstrating that the applicant has not been convicted of or pleaded guilty or no contest to a disqualifying offense as determined in accordance with section 9.79 of the Revised Code.

(b) <u>An A person that is an attorney admitted to the practice of law in this state or a peace officer shall not be required to submit a criminal records check when applying to be appointed a notary public.</u>

(4)(a) Except as provided in divisions (B)(4)(b) and (c) of this section, the person has successfully completed an educational program and passed a test administered by the entities authorized by the secretary of state as required under section 147.021 of the Revised Code.

(b) An attorney who is commissioned as a notary public in this state prior to September 20, 2019, shall not be required to complete an education program or pass a test as required in division (B)(4)(a) of this section.

(c) Any attorney who applies to become commissioned as a notary public in this state after September 20, 2019, shall not be required to pass a test as required in division (B)(4)(a) of this section, but shall be required to complete an education program required by that division.

(C) A notary public shall be appointed and commissioned as a notary public for the state. The secretary of state may revoke a commission issued to a notary public upon presentation of satisfactory evidence of official misconduct or incapacity.

(D) The secretary of state shall oversee the processing of notary public applications and shall issue all notary public commissions. The secretary of state shall oversee the creation and maintenance of the online database of notaries public commissioned in this state pursuant to section 147.051 of the Revised Code. The secretary of state may perform all other duties as required by this section. The entities authorized by the secretary of state pursuant to section 147.021 or 147.63 of the Revised Code shall administer the educational program and required test or course of instruction and examination, as applicable.

(E) All submissions to the secretary of state for receiving and renewing commissions, or notifications made under section 147.05 of the Revised Code, shall be done electronically.

Sec. 147.011. As used in this chapter:

(A) "Acknowledgment" means a notarial act in which the signer of the notarized document acknowledges all of the following:

(1) That the signer has signed the document;

(2) That the signer understands the document;

(3) That the signer is aware of the consequences of executing the document by signingitdeclaration by an individual before a notary public that the individual has signed a record for the purpose stated in the record, and if the record is signed in a representative capacity, that the individual signed the record with proper authority and signed it as the act of the individual or entity identified in the record.

(B) "Criminal records check" has the same meaning as in section 109.572 of the Revised Code.

(C) "Jurat" means a notarial act in which both of the following are met:

(1) The signer of the notarized document is required to give an oath or affirmation that the statement in the notarized document is true and correct;

(2) The signer signs the notarized document in the presence of a notary public.

(D) "Notarial certificate" means the part of, or attachment to, a document that is completed by the notary public and upon which the notary public places the notary public's signature and seal.

(E) "Peace officer" has the same meaning as in section 2935.01 of the Revised Code.

Sec. 147.022. (A)(1) The secretary of state shall require each applicant for a notary commission, other than an attorney licensed to practice law in this state <u>or a peace officer</u>, to complete a criminal records check.

(2) The secretary shall not accept an application for a notary commission that includes the report of a criminal records check that is more than six months old.

(B) The secretary of state shall provide to each person applying for a notary commission, other than an attorney admitted to the practice of law in this state or a peace officer, information about accessing, completing, and forwarding to the superintendent of the bureau of criminal identification and investigation the form prescribed pursuant to division (C)(1) of section 109.572 of the Revised Code and the standard impression sheet to obtain fingerprint impressions prescribed pursuant to division (C)(2) of that section.

(C) Each person requesting a criminal records check under this section shall pay to the bureau of criminal identification and investigation the fee prescribed pursuant to division (C)(3) of section 109.572 of the Revised Code.

(D) The report of any criminal records check conducted by the bureau of criminal identification and investigation in accordance with section 109.572 of the Revised Code and pursuant to a request made under this section is not a public record for the purposes of section 149.43 of the Revised Code and shall not be made available to any person other than the following:

(1) The person who is the subject of the criminal records check or the person's representative;

(2) The secretary of state and the staff of the secretary of state;

(3) A court, hearing officer, or other necessary individual involved in a case dealing with a commission denial resulting from the criminal records check.

(E) The secretary of state shall deny a notary commission application if, after receiving the information and notification required by this section, a person subject to the criminal records check requirement fails to do either of the following:

(1) Access, complete, or forward to the superintendent of the bureau of criminal identification and investigation the form prescribed pursuant to division (C)(1) of section 109.572 of the Revised Code or the standard impression sheet prescribed pursuant to division (C)(2) of that section;

(2) Submit the completed report of the criminal records check to the secretary of state.

Sec. 147.542. (A) A notary public shall provide a completed notarial certificate for every notarial act the notary public performs.

(B) For an acknowledgment and a jurat, the corresponding notarial certificate shall indicate the type of notarization being performed.

(C)-If a notarial certificate incorrectly indicates the type of notarization performed, the notary public shall provide a correct certificate at no charge to the person signing in question.

(D)(1) An acknowledgment certificate shall clearly state that no oath or affirmation was-

administered to the signer with regard to the notarial act.

(2) (C) A jurat certificate shall elearly state that an oath or affirmation was administered to the signer with regard to the notarial act.

(E)(1) (D)(1) A notary public shall not use an acknowledgment certificate with regard to a notarial act in which an oath or affirmation has been administered.

(2) A notary public shall not use a jurat certificate with regard to a notarial act in which an oath or affirmation has not been administered.

(F) (E) A certificate required under this section may be provided through any of the following means:

(1) Preprinting on a notarial document;

(2) Ink stamp;

(3) Handwritten note;

(4) A separate, attached document.

(G) (F) A notarial certificate shall show all of the following information:

(1) The state and county venue where the notarization is being performed;

(2) The wording of the acknowledgment or jurat in question;

(3) The date on which the notarial act was performed;

(4) The signature of the notary, exactly as shown on the notary's commission;

(5) The notary's printed name, displayed below the notary's signature or inked stamp;

(6) The notary's notarial seal and commission expiration date;

(7) If an electronic document was signed in the physical presence of a notary and notarized pursuant to section 147.591 of the Revised Code, or if an online notarization was performed pursuant to sections 147.60 to 147.66 of the Revised Code, the certificate shall include a statement to that effect.

(H) (G) A notary public may explain to a signer the difference between an acknowledgment and a jurat, but shall not, unless that notary is an attorney, advise the person on the type of notarial act that best suits a situation.

Sec. 147.55. Notwithstanding section 147.542 of the Revised Code, the <u>The</u> forms of acknowledgment set forth in this section may be used and are sufficient for their respective purposes under any section of the Revised Code. The forms shall be known as "statutory short forms of acknowledgment" and may be referred to by that name. The authorization of the forms in this section does not preclude the use of other forms.

(A) For an individual acting in the individual's own right:

"State of \_\_\_\_\_\_

County of \_\_\_\_\_

The foregoing instrument was acknowledged before me this (date) by (name of person acknowledging).

(Signature of person taking acknowledgment)

(Title or rank)"

(B) For a corporation:

"State of \_\_\_\_\_

County of

The foregoing instrument was acknowledged before me this (date) by (name of officer or agent, title of officer or agent) of (name of corporation acknowledging), a (state or place of incorporation) corporation, on behalf of the corporation.

(Signature of person taking acknowledgment)

(Title or rank)"

(C) For a limited liability company:

<u>"State of</u>\_\_\_\_\_

County of

The foregoing instrument was acknowledged before me this (date) by (name of member or managing member, title of member or managing member) of (name of limited liability company, acknowledging), a (jurisdiction of formation) limited liability company, on behalf of the limited liability company.

(Signature of person taking acknowledgment) (Title or rank)" (D) For a partnership:

"State of \_\_\_\_\_\_

County of \_\_\_\_\_\_ The foregoing instrument was acknowledged before me this (date) by (name of acknowledging partner or agent), partner (or agent) on behalf of (name of partnership), a partnership.

(Signature of person taking acknowledgment)

(Title or rank)"

(D) (E) For an individual acting as principal by an attorney in fact:

"State of \_\_\_\_\_

County of \_\_\_\_\_\_ The foregoing instrument was acknowledged before me this (date) by (name of attorney in fact) as attorney in fact on behalf of (name of principal).

(Signature of person taking acknowledgment)

(Title or rank)"

(E) (F) By any public officer, trustee, or personal representative:

"State of \_\_\_\_\_\_

County of \_\_\_\_\_

The foregoing instrument was acknowledged before me this (date) by (name and title of position).

(Signature of person taking acknowledgment)

(Title or rank)"

Sec. 147.551. Notwithstanding section 147.542 of the Revised Code, a A jurat may take the following form:

"State of Ohio

County of \_\_\_\_

Sworn to or affirmed and subscribed before me by (signature name of person making juratsigner) this date of (date).

(Signature of notary public administering jurat)

(Affix seal here)

(Title of rank)

(Commission expiration date)"

Sec. 1901.186. (A) As used in this section:

(1) "Felony sex offense" has the same meaning as in section 2967.28 of the Revised Code.

(2) "Offense of violence" has the same meaning as in section 2901.01 of the Revised Code.

(3) "Informant" means a person who is assisting a law enforcement agency in a criminal investigation by purchasing controlled substances from others in return for compensation from the law enforcement agency.

(B) In addition to all other jurisdictions granted a municipal court in this chapter, except as provided in division (C) of this section, the Tiffin-Fostoria municipal court has concurrent jurisdiction with the Seneca county court of common pleas in all criminal actions or proceedings to which both of the following apply:

(1) The court finds that the offender's addiction to a drug of abuse was the primary factor leading to the offender's commission of the offense charged.

(2) The offender is admitted to participate in the participating in victory of transition (PIVOT) drug recovery program.

(C) The Tiffin-Fostoria municipal court does not have concurrent jurisdiction with the Seneca county court of common pleas in a criminal action or proceeding when any of the following applies:

(1) The defendant is not a resident of Seneca county.

(2) The defendant is charged with a felony offense of violence.

(3) The defendant is charged with a felony sex offense or has a duty to comply with sections 2950.04, 2950.041, 2950.05, and 2950.06 of the Revised Code.

(4) The defendant is charged with a felony violation of section 2925.04 or 2925.041 of the Revised Code.

(5) The defendant is under a community control sanction or post-release control sanction imposed by another court or is on parole or probation under the supervision of another jurisdiction.

(6) Criminal proceedings are pending against the defendant for a felony offense in another jurisdiction.

(7) The defendant is serving a prison term imposed by another court.

(8) The defendant is engaged as an informant for a law enforcement agency.

(D) The concurrent jurisdiction granted by this section shall expire five years after the effective date of this section, unless renewed or made permanent by the general assembly prior to its expiration.

Sec. 2303.06. The board of county commissioners shall furnish the clerk of the court of common pleas all blankbooks, including the printed trial doekets, blanks, stationery, and all things necessary things necessary for the prompt discharge of his duty the clerk's duties.

Sec. 2303.081. (A) Pleadings or documents may be filed with the clerk of court either in paper format or in electronic format. Pleadings and documents filed in paper format may be converted to an electronic format. Documents created by the clerk of court in the exercise of the clerk's duties may be created in an electronic format.

(B) When pleadings or documents are received or created in, or converted to, an electronic format as provided in division (A) of this section, the pleadings or documents in that format shall be considered the official version of the record.

Sec. 2303.12. (A) As used in this section:

(1) "Case file" means the compendium of original documents filed in a civil action or proceeding in the court of common pleas, including the pleadings, motions, orders, and judgments of the court on a case by case basis.

(2) "General docket" means the appearance docket, trial docket, journal, execution docket, and case files in relation to those dockets and journal.

(B) The clerk of the court of common pleas shall keep at least four booksrecords as indicated by the Rules of Superintendence for the Courts of Ohio. They shall be called the appearance docket, trial docket and printed duplicates of the trial docket for the use of the court and the officers thereof, journal, and execution docket. The clerk shall also keep a record in book form or the clerk may prepare a record by using any photostatic, photographic, miniature photographic, film, microfilm, or microphotographic process, electrostatic process, perforated tape, magnetic tape, or other electromagnetic means, electronic data processing, machine readable media, graphic or video display, or any combination thereof, which correctly and accurately copies or reproduces the every case file and other original document, paper, or instrument in writing. The clerk shall use materials that eomply with the minimum standards of quality for permanent photographic records prescribed by the National Bureau of Standards. The clerk shall keep an index to the trial docket and to the printed duplicates of the trial docket and of the journal direct, and to the appearance docket, record, and execution docket, direct and reverse. All clerks keeping records and information by the methods described in this section shall keep and make readily available to the public the machine and equipment necessary to reproduce the records and information in a readable form.

(B)-(C) The clerk of the court of common pleas shall keep confidential information that is subject to a real property confidentiality notice under section 111.431 of the Revised Code, in accordance with that section.

(D)(1) Subject to division (D)(2) of this section, not later than eighteen months after the effective date of this amendment, the clerk of court shall make available online on the clerk of court's web site the general docket of the court for remote access and printing by the public of the information in that docket, including all individual documents in each case file, pertaining to civil cases filed on or after the effective date of this amendment.

(2) The clerk of court is not required to make available online under division (D)(1) of this section either of the following:

(a) The general docket of the division of domestic relations, the juvenile court, or the probate court;

(b) If the court does not have a division of domestic relations, the general docket in civil cases pertaining to domestic relations.

(E) Nothing in division (D) of this section shall be construed as making available online any of the following:

(1) Internal documents such as notes, emails, drafts, recommendations, advice, or research of judicial officers and court staff;

(2) Any document or any information in a case file the public access to which the court has ordered restricted under the Rules of Superintendence for the Courts of Ohio.

Sec. 2303.14. The clerk of the court of common pleas shall keep the journals, records, books, and papers maintain all materials as referenced in the Rules of Superintendence for the Courts of Ohio appertaining to the court and record its proceedings.

Sec. 2303.15. Orders made out of court shall be forthwith entered by the elerk of the court of eommon pleas in the journal of the court in the same manner as orders made in termrecorded in a manner consistent with the Rules of Superintendence for the Courts of Ohio.

Sec. 2303.901. (A) As used in this section:

(1) "Case document" means any document, or information in any document, that is submitted to a court or filed with a clerk of court in a court action or proceeding, including any exhibit, pleading, motion, order, or judgment, or any documentation prepared by the court or clerk in the action or proceeding, including journals, dockets, and indices.

"Case document" does not include any of the following:

(a) Any document or information in any document that is exempt from disclosure under state, federal, or common law;

(b) Personal identifiers;

(c) Any document or information in any document to which public access has been restricted under Rule 45 of the Rules of Superintendence for the Courts of Ohio;

(d) Except as relevant to the juvenile's prosecution later as an adult, a juvenile's previous disposition in abuse, neglect, or dependency cases, juvenile civil commitment files, post-adjudicatory residential treatment facility reports, or post-adjudicatory releases of a juvenile's social history;

(e) Notes, drafts, recommendations, advice, or research of court officers or staff;

(f) Forms containing personal identifiers that are submitted or filed pursuant to Rule 45 of the Rules of Superintendence for the Courts of Ohio;

(g) Information on, or obtained from, the Ohio courts network, except that the information shall be available at the originating source if not otherwise exempt from public access;

(h) In a court of common pleas or a division of that court with domestic relations or juvenile jurisdiction, any of the following documents, including documents prepared pursuant to section 2151.281, division (E)(3) of section 3105.171, or section 3109.04 of the Revised Code, or Rule 48 of the Rules of Superintendence for the Courts of Ohio:

(i) Health care documents, including physical health, psychological health, psychiatric health, mental health, or counseling documents;

(ii) Drug or alcohol use assessments or predisposition treatment facility reports;

(iii) Guardian ad litem reports, including collateral source documents attached to or filed with the reports;

(iv) Home investigation reports, including collateral source documents attached to or filed with the reports;

(v) Child custody evaluations or reports, including collateral source documents attached to or filed with the evaluations or reports;

(vi) Domestic violence risk assessments;

(vii) Supervised parenting time or companionship or visitation records or reports, including exchange records or reports;

(viii) Financial disclosure records or statements regarding property, debt, taxes, income, or expenses, including collateral source documents attached to or filed with the records or statements;

(ix) Asset appraisals and evaluations.

(2) "Personal identifiers" means any of the following:

(a) Social security numbers, except for the last four digits;

(b) Financial account numbers, including debit card, charge card, or credit card numbers;

(c) Employer or employee identification numbers;

(d) A juvenile's name in an abuse, neglect, or dependency case, except for the juvenile's initials or a generic abbreviation such as "CV" for "child victim."

(B)(1) When submitting a case document to the court or filing a case document with the clerk of court, a party to an action or proceeding shall omit personal identifiers from the case document. pursuant to Rule 45 of the Rules of Superintendence for the Courts of Ohio.

(2) The clerk of court is not liable to any party or any person if a case document that is submitted to the court or filed with the clerk of court contains personal identifiers and the clerk posts that case document on its web site.

Sec. 4505.031. (A)(A)(1) No minor under eighteen years of age shall sell or otherwise dispose of a motor vehicle or purchase or otherwise acquire a motor vehicle unless the application for a certificate of title is accompanied by a form prescribed by the registrar of motor vehicles and signed in the presence of a clerk or deputy clerk of a court of common pleas or any notary public by one of the minor's parents, the minor's guardian, or other person having custody of the minor that includes all of the following:

(a) A statement authorizing the sale, disposition, purchase, or acquisition of the motor vehicle;

(b) The signature of one of the minor's parents, the minor's guardian, or other person having custody of the minor that is signed in the presence of one of the following:

(i) A clerk or deputy clerk of a court of common pleas;

(ii) A notary public;

(iii) A motor vehicle dealer or the dealer's designee, if the transaction involves that dealer.

(c) A statement signed by the motor vehicle dealer or the dealer's designee, if applicable, acknowledging that the dealer used reasonable diligence in ascertaining the age of the minor and the identity of the adult who signed the form. At

(2) At the time the adult signs the form, either before a clerk of courts, a deputy clerk of courts, a notary public, or a motor vehicle dealer, the adult shall provide identification establishing that the adult is the individual whose signature appears on the form.

(B) No right, title, claim to or interest in a motor vehicle shall be acquired by or from a minor unless the application for a certificate of title is accompanied by the form required by this section.

(C) No clerk of a court of common pleas shall be held liable in any civil action that arises

under the law of this state for injury or loss to persons or property caused when a person has obtained a certificate of title in violation of this section, unless the clerk failed to use reasonable diligence in ascertaining the age of the minor or the identity of the adult who signed the form authorizing the sale, disposition, purchase, or acquisition of the motor vehicle by the minor.

(D) If the minor's parents, the minor's guardian, or other person having custody of the minor signs the form in the presence of a motor vehicle dealer or the dealer's designee and the transaction involves that dealer, no notarization is required for the form and it does not need the additional signature of a clerk of courts, deputy clerk of courts, or notary.

Sec. 4505.06. (A)(1) Application for a certificate of title shall be made in a form prescribed by the registrar of motor vehicles and shall be sworn to before a notary public or other officer empowered to administer oaths. The application shall be filed with the clerk of any court of common pleas. An application for a certificate of title may be filed electronically by any electronic means approved by the registrar in any county with the clerk of the court of common pleas of that county. Any payments required by this chapter shall be considered as accompanying any electronically transmitted application when payment actually is received by the clerk. Payment of any fee or taxes may be made by electronic transfer of funds.

(2) The application for a certificate of title shall be accompanied by the fee prescribed in section 4505.09 of the Revised Code. The fee shall be retained by the clerk who issues the certificate of title and shall be distributed in accordance with that section. If a clerk of a court of common pleas, other than the clerk of the court of common pleas of an applicant's county of residence, issues a certificate of title to the applicant, the clerk shall transmit data related to the transaction to the automated title processing system.

(3) If a certificate of title previously has been issued for a motor vehicle in this state, the application for a certificate of title also shall be accompanied by that certificate of title duly assigned, unless otherwise provided in this chapter. If a certificate of title previously has not been issued for the motor vehicle in this state, the application, unless otherwise provided in this chapter, shall be accompanied by a manufacturer's or importer's certificate or by a certificate of title of another state from which the motor vehicle was brought into this state. If the application refers to a motor vehicle last previously registered in another state, the application also shall be accompanied by the physical inspection certificate required by section 4505.061 of the Revised Code. If the application is made by two persons regarding a motor vehicle in which they wish to establish joint ownership with right of survivorship, they may do so as provided in section 2131.12 of the Revised Code. If the applicant requests a designation of the motor vehicle in beneficiary form so that upon the death of the owner of the motor vehicle, ownership of the motor vehicle will pass to a designated transfer-on-death beneficiary or beneficiaries, the applicant may do so as provided in section 2131.13 of the Revised Code. A person who establishes ownership of a motor vehicle that is transferable on death in accordance with section 2131.13 of the Revised Code may terminate that type of ownership or change the designation of the transfer-on-death beneficiary or beneficiaries by applying for a certificate of title pursuant to this section. The clerk shall retain the evidence of title presented by the applicant and on which the certificate of title is issued, except that, if an application for a certificate of title is filed electronically by an electronic motor vehicle dealer on behalf of the purchaser of a motor vehicle, the clerk shall retain the completed electronic record to which the dealer converted the certificate of title application and other required documents. The registrar, after consultation with the attorney general, shall adopt rules that govern the location at which, and the manner in which, are stored the actual application and all other documents relating to the transfer of a motor vehicle when an electronic motor vehicle dealer files the application for a certificate of title electronically on behalf of the purchaser. Not later than December 31, 2017, the registrar shall arrange for a service that enables all electronic motor vehicle dealers to file applications for certificates of title on behalf of purchasers of motor vehicles electronically by transferring the applications directly from the computer systems of the dealers to the clerk.

The clerk shall use reasonable diligence in ascertaining whether or not the facts in the application for a certificate of title are true by checking the application and documents accompanying it or the electronic record to which a dealer converted the application and accompanying documents with the records of motor vehicles in the clerk's office. If the clerk is satisfied that the applicant is the owner of the motor vehicle and that the application is in the proper form, the clerk, within five business days after the application is filed and except as provided in section 4505.021 of the Revised Code, shall issue a physical certificate of title over the clerk's signature and sealed with the clerk's seal, unless the applicant specifically requests the clerk not to issue a physical certificate of title, if the clerk is satisfied that the secured party has duly discharged a lien notation but has not canceled the lien notation with a clerk, the clerk may cancel the lien notation on the automated title processing system and notify the clerk of the county of origin.

(4) In the case of the sale of a motor vehicle to a general buyer or user by a dealer, by a motor vehicle leasing dealer selling the motor vehicle to the lessee or, in a case in which the leasing dealer subleased the motor vehicle, the sublessee, at the end of the lease agreement or sublease agreement, or by a manufactured housing broker, the certificate of title shall be obtained in the name of the buyer by the dealer, leasing dealer, or manufactured housing broker, as the case may be, upon application signed by the buyer. The certificate of title shall be issued, or the process of entering the certificate of title application information into the automated title processing system if a physical certificate of title is not to be issued shall be completed, within five business days after the application for title is filed with the clerk. If the buyer of the motor vehicle previously leased the motor vehicle and is buying the motor vehicle at the end of the lease pursuant to that lease, the certificate of title shall be obtained in the name of the buyer or by the motor vehicle leasing dealer who previously leased the motor vehicle to the buyer under a sublease agreement.

In all other cases, except as provided in section 4505.032 and division (D)(2) of section 4505.11 of the Revised Code, such certificates shall be obtained by the buyer.

(5)(a)(i) If the certificate of title is being obtained in the name of the buyer by a motor vehicle dealer or motor vehicle leasing dealer and there is a security interest to be noted on the certificate of title, the dealer or leasing dealer shall submit the application for the certificate of title and payment of the applicable tax to a clerk within seven business days after the later of the delivery of the motor vehicle to the buyer or the date the dealer or leasing dealer obtains the manufacturer's or importer's certificate, or certificate of title issued in the name of the dealer or leasing dealer, for the motor vehicle. Submission of the application for the certificate of title and payment of the applicable tax

within the required seven business days may be indicated by postmark or receipt by a clerk within that period.

(ii) Upon receipt of the certificate of title with the security interest noted on its face, the dealer or leasing dealer shall forward the certificate of title to the secured party at the location noted in the financing documents or otherwise specified by the secured party.

(iii) A motor vehicle dealer or motor vehicle leasing dealer is liable to a secured party for a late fee of ten dollars per day for each certificate of title application and payment of the applicable tax that is submitted to a clerk more than seven business days but less than twenty-one days after the later of the delivery of the motor vehicle to the buyer or the date the dealer or leasing dealer obtains the manufacturer's or importer's certificate, or certificate of title issued in the name of the dealer or leasing dealer, for the motor vehicle and, from then on, twenty-five dollars per day until the application and applicable tax are submitted to a clerk.

(b) In all cases of transfer of a motor vehicle except the transfer of a manufactured home or mobile home, the application for certificate of title shall be filed within thirty days after the assignment or delivery of the motor vehicle.

(c) An application for a certificate of title for a new manufactured home shall be filed within thirty days after the delivery of the new manufactured home to the purchaser. The date of the delivery shall be the date on which an occupancy permit for the manufactured home is delivered to the purchaser of the home by the appropriate legal authority.

(d) An application for a certificate of title for a used manufactured home or a used mobile home shall be filed as follows:

(i) If a certificate of title for the used manufactured home or used mobile home was issued to the motor vehicle dealer prior to the sale of the manufactured or mobile home to the purchaser, the application for certificate of title shall be filed within thirty days after the date on which an occupancy permit for the manufactured or mobile home is delivered to the purchaser by the appropriate legal authority.

(ii) If the motor vehicle dealer has been designated by a secured party to display the manufactured or mobile home for sale, or to sell the manufactured or mobile home under section 4505.20 of the Revised Code, but the certificate of title has not been transferred by the secured party to the motor vehicle dealer, and the dealer has complied with the requirements of division (A) of section 4505.181 of the Revised Code, the application for certificate of title shall be filed within thirty days after the date on which the motor vehicle dealer obtains the certificate of title for the home from the secured party or the date on which an occupancy permit for the manufactured or mobile home is delivered to the purchaser by the appropriate legal authority, whichever occurs later.

(6) If an application for a certificate of title is not filed within the period specified in division (A)(5)(b), (c), or (d) of this section, the clerk shall collect a fee of five dollars for the issuance of the certificate, except that no such fee shall be required from a motor vehicle salvage dealer, as defined in division (A) of section 4738.01 of the Revised Code, who immediately surrenders the certificate of title for cancellation. The fee shall be in addition to all other fees established by this chapter, and shall be retained by the clerk. The registrar shall provide, on the certificate of title form prescribed by section 4505.07 of the Revised Code, language necessary to give evidence of the date on which the assignment or delivery of the motor vehicle was made.

(7) As used in division (A) of this section, "lease agreement," "lessee," and "sublease agreement" have the same meanings as in section 4505.04 of the Revised Code and "new manufactured home," "used manufactured home," and "used mobile home" have the same meanings as in section 5739.0210 of the Revised Code.

(B)(1) The clerk, except as provided in this section, shall refuse to accept for filing any application for a certificate of title and shall refuse to issue a certificate of title unless the dealer or the applicant, in cases in which the certificate shall be obtained by the buyer, submits with the application payment of the tax levied by or pursuant to Chapters 5739. and 5741. of the Revised Code based on the purchaser's county of residence. Upon payment of the tax in accordance with division (E) of this section, the clerk shall issue a receipt prescribed by the registrar and agreed upon by the tax commissioner showing payment of the tax or a receipt issued by the commissioner showing the payment of the tax. When submitting payment of the tax to the clerk, a dealer shall retain any discount to which the dealer is entitled under section 5739.12 of the Revised Code.

(2) For receiving and disbursing such taxes paid to the clerk by a resident of the clerk's county, the clerk may retain a poundage fee of one and one one-hundredth per cent, and the clerk shall pay the poundage fee into the certificate of title administration fund created by section 325.33 of the Revised Code. The clerk shall not retain a poundage fee from payments of taxes by persons who do not reside in the clerk's county.

A clerk, however, may retain from the taxes paid to the clerk an amount equal to the poundage fees associated with certificates of title issued by other clerks of courts of common pleas to applicants who reside in the first clerk's county. The registrar, in consultation with the tax commissioner and the clerks of the courts of common pleas, shall develop a report from the automated title processing system that informs each clerk of the amount of the poundage fees that the clerk is permitted to retain from those taxes because of certificates of title issued by the clerks of other counties to applicants who reside in the first clerk's county.

(3) In the case of casual sales of motor vehicles, as defined in section 4517.01 of the Revised Code, the price for the purpose of determining the tax shall be the purchase price on the assigned certificate of title, or assignment form prescribed by the registrar, executed by the seller and filed with the clerk by the buyer on a form to be prescribed by the registrar, which shall be prima-facie evidence of the amount for the determination of the tax.

(4) Each county clerk shall forward to the treasurer of state all sales and use tax collections resulting from sales of motor vehicles, off-highway motorcycles, and all-purpose vehicles during a calendar week on or before the Friday following the close of that week. If, on any Friday, the offices of the clerk of courts or the state are not open for business, the tax shall be forwarded to the treasurer of state on or before the next day on which the offices are open. Every remittance of tax under division (B)(4) of this section shall be accompanied by a remittance report in such form as the tax commissioner prescribes. Upon receipt of a tax remittance and remittance report, the treasurer of state shall date stamp the report and forward it to the tax commissioner. If the tax due for any week is not remitted by a clerk of courts as required under division (B)(4) of this section, the commissioner may require the clerk to forfeit the poundage fees for the sales made during that week. The treasurer of state may require the clerks of courts to transmit tax collections and remittance reports electronically.

(C)(1) If the transferor indicates on the certificate of title that the odometer reflects mileage in excess of the designed mechanical limit of the odometer, the clerk shall enter the phrase "exceeds mechanical limits" following the mileage designation. If the transferor indicates on the certificate of title that the odometer reading is not the actual mileage, the clerk shall enter the phrase "nonactual: warning - odometer discrepancy" following the mileage designation. The clerk shall use reasonable care in transferring the information supplied by the transferor, but is not liable for any errors or omissions of the clerk or those of the clerk's deputies in the performance of the clerk's duties created by this chapter.

The registrar shall prescribe an affidavit in which the transferor shall swear to the true selling price and, except as provided in this division, the true odometer reading of the motor vehicle. The registrar may prescribe an affidavit in which the seller and buyer provide information pertaining to the odometer reading of the motor vehicle in addition to that required by this section, as such information may be required by the United States secretary of transportation by rule prescribed under authority of subchapter IV of the "Motor Vehicle Information and Cost Savings Act," 86 Stat. 961 (1972), 15 U.S.C. 1981.

(2) Division (C)(1) of this section does not require the giving of information concerning the odometer and odometer reading of a motor vehicle when ownership of a motor vehicle is being transferred as a result of a bequest, under the laws of intestate succession, to a survivor pursuant to section 2106.18, 2131.12, or 4505.10 of the Revised Code, to a transfer-on-death beneficiary or beneficiaries pursuant to section 2131.13 of the Revised Code, in connection with the creation of a security interest or for a vehicle with a gross vehicle weight rating of more than sixteen thousand pounds.

(D) When the transfer to the applicant was made in some other state or in interstate commerce, the clerk, except as provided in this section, shall refuse to issue any certificate of title unless the tax imposed by or pursuant to Chapter 5741. of the Revised Code based on the purchaser's county of residence has been paid as evidenced by a receipt issued by the tax commissioner, or unless the applicant submits with the application payment of the tax. Upon payment of the tax in accordance with division (E) of this section, the clerk shall issue a receipt prescribed by the registrar and agreed upon by the tax commissioner, showing payment of the tax.

For receiving and disbursing such taxes paid to the clerk by a resident of the clerk's county, the clerk may retain a poundage fee of one and one one-hundredth per cent. The clerk shall not retain a poundage fee from payments of taxes by persons who do not reside in the clerk's county.

A clerk, however, may retain from the taxes paid to the clerk an amount equal to the poundage fees associated with certificates of title issued by other clerks of courts of common pleas to applicants who reside in the first clerk's county. The registrar, in consultation with the tax commissioner and the clerks of the courts of common pleas, shall develop a report from the automated title processing system that informs each clerk of the amount of the poundage fees that the clerk is permitted to retain from those taxes because of certificates of title issued by the clerks of other counties to applicants who reside in the first clerk's county.

When the vendor is not regularly engaged in the business of selling motor vehicles, the vendor shall not be required to purchase a vendor's license or make reports concerning those sales.

(E) The clerk shall accept any payment of a tax in cash, or by cashier's check, certified check,

draft, money order, or teller check issued by any insured financial institution payable to the clerk and submitted with an application for a certificate of title under division (B) or (D) of this section. The clerk also may accept payment of the tax by corporate, business, or personal check, credit card, electronic transfer or wire transfer, debit card, or any other accepted form of payment made payable to the clerk. The clerk may require bonds, guarantees, or letters of credit to ensure the collection of corporate, business, or personal checks. Any service fee charged by a third party to a clerk for the use of any form of payment may be paid by the clerk from the certificate of title administration fund created in section 325.33 of the Revised Code, or may be assessed by the clerk into that certificate of title administration fund.

The clerk shall make a good faith effort to collect any payment of taxes due but not made because the payment was returned or dishonored, but the clerk is not personally liable for the payment of uncollected taxes or uncollected fees. The clerk shall notify the tax commissioner of any such payment of taxes that is due but not made and shall furnish the information to the commissioner that the commissioner requires. The clerk shall deduct the amount of taxes due but not paid from the clerk's periodic remittance of tax payments, in accordance with procedures agreed upon by the tax commissioner. The commissioner may collect taxes due by assessment in the manner provided in section 5739.13 of the Revised Code.

Any person who presents payment that is returned or dishonored for any reason is liable to the clerk for payment of a penalty over and above the amount of the taxes due. The clerk shall determine the amount of the penalty, and the penalty shall be no greater than that amount necessary to compensate the clerk for banking charges, legal fees, or other expenses incurred by the clerk in collecting the returned or dishonored payment. The remedies and procedures provided in this section are in addition to any other available civil or criminal remedies. Subsequently collected penalties, poundage fees, and title fees, less any title fee due the state, from returned or dishonored payments collected by the clerk shall be paid into the certificate of title administration fund. Subsequently collected taxes, less poundage fees, shall be sent by the clerk to the treasurer of state at the next scheduled periodic remittance of tax payments, with information as the commissioner may require. The clerk may abate all or any part of any penalty assessed under this division.

(F) In the following cases, the clerk shall accept for filing an application and shall issue a certificate of title without requiring payment or evidence of payment of the tax:

(1) When the purchaser is this state or any of its political subdivisions, a church, or an organization whose purchases are exempted by section 5739.02 of the Revised Code;

(2) When the transaction in this state is not a retail sale as defined by section 5739.01 of the Revised Code;

(3) When the purchase is outside this state or in interstate commerce and the purpose of the purchaser is not to use, store, or consume within the meaning of section 5741.01 of the Revised Code;

(4) When the purchaser is the federal government;

(5) When the motor vehicle was purchased outside this state for use outside this state;

(6) When the motor vehicle is purchased by a nonresident under the circumstances described in division (B)(1) of section 5739.029 of the Revised Code, and upon presentation of a copy of the

affidavit statement provided by that section, and a copy of the exemption certificate provided by section 5739.03 of the Revised Code.

(G) An application, as prescribed by the registrar and agreed to by the tax commissioner, shall be filled out and sworn to by the buyer of a motor vehicle in a casual sale. The application shall contain the following notice in bold lettering: "WARNING TO TRANSFEROR AND TRANSFEREE (SELLER AND BUYER): You are required by law to state the true selling price. A false statement is in violation of section 2921.13 of the Revised Code and is punishable by six months' imprisonment or a fine of up to one thousand dollars, or both. All transfers are audited by the department of taxation. The seller and buyer must provide any information requested by the department of taxation. The buyer may be assessed any additional tax found to be due."

(H) For sales of manufactured homes or mobile homes occurring on or after January 1, 2000, the clerk shall accept for filing, pursuant to Chapter 5739. of the Revised Code, an application for a certificate of title for a manufactured home or mobile home without requiring payment of any tax pursuant to section 5739.02, 5741.021, 5741.022, or 5741.023 of the Revised Code, or a receipt issued by the tax commissioner showing payment of the tax. For sales of manufactured homes or mobile homes occurring on or after January 1, 2000, the applicant shall pay to the clerk an additional fee of five dollars for each certificate of title issued by the clerk for a manufactured or mobile home pursuant to division (H) of section 4505.11 of the Revised Code and for each certificate of title issued upon transfer of ownership of the home. The clerk shall credit the fee to the county certificate of title administration fund, and the fee shall be used to pay the expenses of archiving those certificates pursuant to division (A) of section 4505.08 and division (H)(3) of section 4505.11 of the Revised Code. The tax commissioner shall administer any tax on a manufactured or mobile home pursuant to Chapters 5739. and 5741. of the Revised Code.

(I) Every clerk shall have the capability to transact by electronic means all procedures and transactions relating to the issuance of motor vehicle certificates of title that are described in the Revised Code as being accomplished by electronic means.

Sec. 4505.063. Notwithstanding any provision of the Revised Code to the contrary that requires a document to be "sworn to before" or "signed in the presence of" a notary or other officer empowered to administer oaths, when a motor vehicle dealer licensed under Chapter 4517. of the Revised Code is a party to the transfer of a motor vehicle, no notarization is required on a motor vehicle certificate of title, an application for a motor vehicle certificate of title, assignment of ownership to the motor vehicle, a power of attorney used for the purpose of titling a motor vehicle, or any other document related to the titling of a motor vehicle that the dealer is required to provide to a clerk of a court of common pleas. However, a clerk of courts may request a notarized affidavit to. make corrections to the documents listed above, if necessary. All documents provided to a clerk of courts under this section may be signed electronically.

Sec. 4505.071. (A)(1) Notwithstanding section 1337.06 of the Revised Code, a licensed motor vehicle dealer involved in a title transfer, or the employee or agent of the licensed motor vehicle dealer, may act as a witness to the signature of a be granted power of attorney by the principal designating another as to become the principal's attorney in fact, and after the principal signs in the dealer's, employee's, or agent's presence shall swear before a notary public that the principal signed in the dealer's, employee's, or agent's presence. As witness, the dealer, employee, or

agent shall sign in the place provided. This manner of signing and witnessing a

(2) The power of attorney granted under division (A)(1) of this section may be used only when the granting instrument limits the power of the attorney in fact to act on the principal's behalf in making for either of the following:

(a) <u>Making</u> an assignment of a certificate of title, excluding the odometer statement that the motor vehicle owner must provide as required by federal law, or completing;

(b) <u>Completing</u> an application for a certificate of title, excluding the odometer acknowledgement\_acknowledgment statement that the applicant must acknowledge as required by federal law, and such.

(3) Such instrument shall state the make, body type, model, and manufacturer's vehicle identification number of the motor vehicle to which the grant of power applies.

(B) The power of attorney is exempt from the requirements of notarization and verification as described in this chapter and in section 1337.25 of the Revised Code, and the documents may be signed electronically. This power of attorney shall be presented to the clerk of the court of common pleas when used to transfer title to a motor vehicle and shall be retained by the clerk in the same manner that a certificate of title is retained.

As used in this section, "presence" includes witnessing a signature via audio-visual conference technology.

Sec. 4519.70. (A)(1) No minor under eighteen years of age shall purchase or otherwise acquire an off-highway motorcycle or all-purpose vehicle and obtain a certificate of title for the motorcycle or vehicle unless the application for the certificate of title is accompanied by a form prescribed by the registrar of motor vehicles that is signed by a parent of the minor, the minor's guardian, or other person having custody of the minor authorizing the purchase or acquisition of the off-highway motorcycle or all-purpose vehicle.

(2) No minor under eighteen years of age shall sell or otherwise dispose of an off-highway motorcycle or all-purpose vehicle for which a certificate of title has been issued under this chapter unless a parent of the minor, the minor's guardian, or other person having custody of the minor furnishes to the buyer or person acquiring the motorcycle or vehicle, at the time of the sale or disposition, a form prescribed by the registrar that is signed by the parent, guardian, or other person authorizing the sale or disposition of the off-highway motorcycle or all-purpose vehicle.

(B)(B)(1) At the time an application for a certificate of title for an off-highway motorcycle or all-purpose vehicle described in division (A) of this section is submitted, the one of the following shall occur:

(a) The adult who signed the form authorizing the sale, disposition, purchase, or acquisition of the motorcycle or vehicle by the minor shall be present and shall provide identification establishing that the adult is the individual whose signature appears on the form. The-

(b) A dealer or the dealer's designee, if the transaction involves that dealer, shall submit a signed statement affirming that the dealer or the dealer's designee used reasonable diligence in ascertaining the age of the minor and the identity of the adult who signed the form and that the adult provided the identification required by division (B) of this section establishing that the adult is the individual whose signature appears on the form.

(2) The registrar shall prescribe, by rule, the types of identification that are acceptable for the

purposes of this division (B) of this section. If the adult who signed the form does not provide identification at the time of application to the clerk of court or to the dealer at the time of sale, disposition, purchase, or acquisition as required by this division, the application shall be refused.

(C) No right, title, claim to, or interest in an off-highway motorcycle or all-purpose vehicle shall be acquired by or from a minor unless the application for a certificate of title for the motorcycle or vehicle is accompanied by the form required by this section.

(D) No clerk of a court of common pleas shall be held liable in any civil action that arises under the law of this state for injury or loss to persons or property caused when a person has obtained a certificate of title in violation of this section, unless the clerk failed to use reasonable diligence in ascertaining the age of the minor or the identity of the adult who signed the form authorizing the sale, disposition, purchase, or acquisition of the off-highway motorcycle or all-purpose vehicle by the minor.

Sec. 5739.027. (A) Notwithstanding sections 5739.02, 5739.021, 5739.023, 5739.026, 5741.02, 5741.021, 5741.022, and 5741.023 of the Revised Code, the tax due on the sale to a consumer who is a nonresident of this state of a watercraft or outboard motor required to be titled pursuant to Chapter 1548. of the Revised Code, or on the sale of a watercraft documented or to be documented with the United States coast guard, shall be the lesser of the combined tax rate in effect at the location of the vendor or the sales, use, or similar excise tax that the consumer would owe in the state of the consumer's intended titling, registration, or use of the watercraft or outboard motor, if all of the following apply:

(1) The consumer immediately will remove the watercraft or outboard motor from this state for use outside this state;

(2) The consumer will title or register the watercraft or outboard motor in another state, if such titling or registration is required;

(3) The consumer will pay all applicable sales, use, or similar excise taxes due in the state of titling, registration, or use;

(4) The state of titling, registration, or use grants a credit against its sales, use, or similar excise tax for tax paid to this state;

(5) The consumer executes the affidavit specified in division (C) of this section.

The vendor shall collect the tax and remit it to the state in the manner specified by the tax commissioner.

(B) If all of the conditions specified in division (A) of this section exist, except that the state of titling, registration, or use does not grant a credit for sales or use tax paid to this state, or that the consumer's ownership or use of the watercraft or outboard motor is exempt or otherwise not taxable in such other state, the consumer may take title to and possession of the watercraft or outboard motor without payment of any sales or use tax to this state.

(C) Every nonresident consumer who purchases a watercraft or outboard motor, as described in division (A) of this section, for immediate removal from this state shall execute an affidavit in triplicateduplicate, in such form as the tax commissioner specifies, affirming such facts and specifying the consumer's tax liability in the intended state of titling, registration, or use. The affidavit shall be given to the vendor. The vendor shall retain a copy of the affidavit and file another copy with the clerk of the court of common pleas if the vendor is procuring an Ohio title on behalf of the consumer. The original copy of the affidavit shall be filed with the tax commissioner in the manner prescribed by the tax commissioner.

(D) If the vendor procures a title on behalf of the nonresident consumer from the clerk of the court of common pleas of the county where the vendor is located on the sale of a watercraft or outboard motor, the vendor shall file the affidavit specified in division (C) of this section with the clerk. The clerk shall issue the title without requiring payment of a sales or use tax.

(E) If the watercraft or outboard motor is purchased by a corporation described in division (B)(6) of section 5739.01 of the Revised Code, for purposes of this section the state of residence of the consumer shall be the state of residence of the principal shareholder.

(F) For purposes of this section, the consideration received for watercraft trailers not required to be titled pursuant to Chapter 4505. of the Revised Code and other accessories, which are transferred to a nonresident consumer with the watercraft or outboard motor, is part of the price of the watercraft or outboard motor, provided that such consideration is included in the price of the watercraft or outboard motor as reported by the vendor. Tangible personal property sold separately to the nonresident consumer shall be taxed as otherwise provided in this chapter and Chapter 5741. of the Revised Code.

(G) A vendor who in good faith accepts an affidavit provided by a nonresident consumer pursuant to division (C) of this section may rely upon the representations made in the affidavit.

(H) All provisions of this chapter and of Chapter 5741. of the Revised Code that are not inconsistent with this section apply to transactions described in this section.

(I) Any vendor who makes sales described in this section shall file with the tax commissioner any supplemental report or return the tax commissioner considers necessary for the efficient administration and enforcement of this section.

Sec. 5739.029. (A) Notwithstanding sections 5739.02, 5739.021, 5739.023, 5739.026, 5741.02, 5741.021, 5741.022, and 5741.023 of the Revised Code, and except as otherwise provided in division (B) of this section, the tax due under this chapter on the sale of a motor vehicle required to be titled under Chapter 4505. of the Revised Code by a motor vehicle dealer to a consumer that is a nonresident of this state shall be the lesser of the amount of tax that would be due under this chapter and Chapter 5741. of the Revised Code if the total combined rate were six per cent, or the amount of tax that would be due to the state in which the consumer titles or registers the motor vehicle or to which the consumer removes the vehicle for use.

(B) No tax is due under this section, any other section of this chapter, or Chapter 5741. of the Revised Code under any of the following circumstances:

(1)(a) The consumer intends to immediately remove the motor vehicle from this state for use outside this state;

(b) Upon removal of the motor vehicle from this state, the consumer intends to title or register the vehicle in another state if such titling or registration is required;

(c) The consumer executes an affidavit signs a statement as required under division (C) of this section affirming certifying the consumer's intentions under divisions (B)(1)(a) and (b) of this section; and

(d) The state in which the consumer titles or registers the motor vehicle or to which the consumer removes the vehicle for use provides an exemption under circumstances substantially

similar to those described in division (B)(1) of this section.

(2) The state in which the consumer titles or registers the motor vehicle or to which the consumer removes the vehicle for use does not provide a credit against its sales or use tax or similar excise tax for sales or use tax paid to this state.

(3) The state in which the consumer titles or registers the motor vehicle or to which the consumer removes the vehicle for use does not impose a sales or use tax or similar excise tax on the ownership or use of motor vehicles.

(C) Any nonresident consumer that purchases a motor vehicle from a motor vehicle dealer in this state under the circumstances described in divisions (B)(1)(a) and (b) of this section shall execute an affidavit affirming sign a statement certifying the intentions described in those divisions. The affidavit statement shall be executed in triplicate and in the form specified by the tax commissioner and either signed in duplicate if signed in a nonelectronic format or signed once if signed electronically. The affidavit statement shall be given to the motor vehicle dealer.

A motor vehicle dealer that accepts in good faith an affidavit <u>a statement</u> presented under this division by a nonresident consumer may rely upon the representations made in the <u>affidavitstatement</u>.

(D) A motor vehicle dealer making a sale subject to the tax under division (A) of this section shall collect the tax due unless the sale is subject to the exception under division (B) of this section or unless the sale is not otherwise subject to taxes levied under sections 5739.02, 5739.021, 5739.023, 5739.026, 5741.02, 5741.021, 5741.022, and 5741.023 of the Revised Code. In the case of a sale under the circumstances described in division (B)(1) of this section, the dealer shall <u>either</u> retain one copy of the <u>affidavit statement</u> and file the <u>original and the</u> other copy with the clerk of the court of common pleas <u>or</u>, if the statement was electronically signed, submit the statement electronically to the clerk. If tax is due under division (A) of this section, the dealer shall remit the tax collected to the clerk at the time the dealer obtains the Ohio certificate of title in the name of the consumer as required under section 4505.06 of the Revised Code. The clerk shall forward the <del>original affidavit statement</del> to the tax commissioner in the manner prescribed by the commissioner.

Unless a sale is excepted from taxation under division (B) of this section, upon receipt of an application for certificate of title a clerk of the court of common pleas shall collect the sales tax due under division (A) of this section. The clerk shall remit the tax collected to the tax commissioner in the manner prescribed by the commissioner.

(E) If a motor vehicle is purchased by a corporation described in division (B)(6) of section 5739.01 of the Revised Code, the state of residence of the consumer for the purposes of this section is the state of residence of the corporation's principal shareholder.

(F) Any provision of this chapter or of Chapter 5741. of the Revised Code that is not inconsistent with this section applies to sales described in division (A) of this section.

(G) As used in this section:

(1) For the purposes of this section only, the sale or purchase of a motor vehicle does not include a lease or rental of a motor vehicle subject to division (A)(2) or (3) of section 5739.02 or division (A)(2) or (3) of section 5741.02 of the Revised Code;

(2) "State," except in reference to "this state," means any state, district, commonwealth, or territory of the United States and any province of Canada.

SECTION 2. That existing sections 147.01, 147.011, 147.022, 147.542, 147.55, 147.551, 1901.186, 2303.06, 2303.12, 2303.14, 2303.15, 4505.031, 4505.06, 4505.071, 4519.70, 5739.027, and 5739.029 of the Revised Code are hereby repealed.

134th G.A.

Speaker \_\_\_\_\_\_ of the House of Representatives.

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President \_\_\_\_\_\_ of the Senate.

Passed \_\_\_\_\_, 20\_\_\_\_

Approved \_\_\_\_\_, 20\_\_\_\_

Governor.

Sub. H. B. No. 567

134th G.A.

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The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

Director, Legislative Service Commission.

Filed in the office of the Secretary of State at Columbus, Ohio, on the \_\_\_\_\_ day of \_\_\_\_\_, A. D. 20\_\_\_.

Secretary of State.

File No. \_\_\_\_\_ Effective Date \_\_\_\_\_