

\_\_\_\_\_ moved to amend as follows:

1        In line 116160, strike through the semicolon and insert  
2        "including either of the following:

3        (a) Sales or rentals of tangible personal property by  
4        construction contractors or subcontractors to provide temporary  
5        traffic control or temporary structures, including material and  
6        equipment used to comply with the Ohio manual of uniform traffic  
7        control devices adopted pursuant to section 4511.09 of the  
8        Revised Code, whereby the state or any of its political  
9        subdivisions take title to, or permanent or temporary possession  
10       of, such tangible personal property for use by the state or any  
11       of its political subdivisions, including for use by the general  
12       public thereof;

13       (b) Sales of services by construction contractors or  
14       subcontractors to provide temporary traffic control or  
15       structures, including labor used to comply with the Ohio manual  
16       of uniform traffic control devices adopted pursuant to section  
17       4511.09 of the Revised Code, whereby the state or any of its  
18       political subdivisions, including the general public thereof,  
19       receive the benefit of such services.

20 As used in divisions (B)(1)(a) and (b) of this section,  
21 "temporary structures" include temporary roads, bridges, drains,  
22 and pavement."

23 In line 116228, strike through the semicolon and insert  
24 "including either of the following:

25 (a) Sales or rentals of tangible personal property by  
26 construction contractors or subcontractors to provide temporary  
27 traffic control or temporary structures, including material and  
28 equipment used to comply with the Ohio manual of uniform traffic  
29 control devices adopted pursuant to section 4511.09 of the  
30 Revised Code, whereby the United States takes title to, or  
31 permanent or temporary possession of, such tangible personal  
32 property for use by the United States including for use by the  
33 general public thereof;

34 (b) Sales of services by construction contractors or  
35 subcontractors to provide temporary traffic control or  
36 structures, including labor used to comply with the Ohio manual  
37 of uniform traffic control devices adopted pursuant to section  
38 4511.09 of the Revised Code, whereby the United States,  
39 including the general public thereof, receives the benefit of  
40 such services."

41 As used in divisions (B)(10)(a) and (b) of this section,  
42 "temporary structures" include temporary roads, bridges, drains,  
43 and pavement."

44 In line 281586, delete "The" and insert "Except as  
45 otherwise provided in Section 803.140 of this act, the"

46 After line 281622, insert:

47 **"Section 803.140.** The amendment by this act of divisions  
48 (B) (1) and (10) of section 5739.02 of the Revised Code is a  
49 remedial measure intended to clarify existing law and applies to  
50 all cases pending on a petition for reassessment or on further  
51 appeal, or transactions subject to an audit by the Department of  
52 Taxation, on or after the effective date of this section."

53 The motion was \_\_\_\_\_ agreed to.

54 SYNOPSIS

55 **Sales and use tax: sales and rentals to government entities**

56 **R.C. 5739.02 (B) (1) and (10); Sections 803.50 and 803.140**

57 Reinstates a provision added by the House but removed by  
58 the Senate that adds specific reference to construction material  
59 and services sold or rented to government entities for temporary  
60 traffic control or drainage purposes to existing provisions of  
61 law that exempt all sales and rentals to government entities  
62 from the sales and use tax.