## As Introduced

134th General Assembly<br>Regular Session<br>H. B. No. 30 2021-2022<br>Representatives Wiggam, Kick<br>Cosponsors: Representatives Cross, Hillyer, Fraizer, Young, T., Roemer, Ray


#### Abstract

A BILL

To amend sections 4511.216, 4513.11, and 5733.98; 1 to enact new section 4513.111 and sections 2 4513.112, 4513.113, 4513.114, and 4513.115; and 3 to repeal sections 4513.111 and 5733.44 of the 4 Revised Code to clarify the law governing slow- 5 moving vehicles and to revise the lighting and 6 reflective material requirements applicable to 7 animal-drawn vehicles. 8


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

Section 1. That sections 4511.216, 4513.11, and 5733.98 be 9 amended and new section 4513.111 and sections 4513.112, 10 4513.113, 4513.114, and 4513.115 of the Revised Code be enacted 11 to read as follows: 12
Sec. 4511.216. Notwithstanding sections 4511.214 and 13 4511.215 of the Revised Code, a person may operate a utility 14 vehicle on any public roads or right-of-way, other than a 15 freeway, when traveling from one farm field to another for 16 agricultural purposes if the vehicle is displaying a triangular 17 slow-moving vehicle emblem as described in section 4513.11 18

Sec. 4513.11. (A) All vehieles other than bieycles, including animal-drawn whicles and vehicles refexred to in division (G) of section 4513.02 of the Revised code, net specifically required to be equipped with lamps or other lighting devices by sections 4513.03 to 4513.10 of the Revised Code, shall, at the times specified in section 4513.03 of the Revised Code, be equipped with at least one lamp displaying a white light visible from a distance of not less than one thousand feet to the front of the vehicle, and also shall be equipped with two lamps displaying red light visible from a distance of not less than one thousand feet to the rear of the vehicle, or as an alternative, one lamp displaying a red light visible from a distance of not less than one thousand feet to the rear and tw red reflectors visible from all distanees of six hundred feet to one hundred feet to the rear when illuminated by the lawful lowex beams of headlamps. famps and reflectors required or authorized by this section shall meet standards adopted by the director of public safety.
(B) All boat trailexs, farm machinexy, and other machinexy, including all road construction machinexy, upon a street or highway, except when being used in actual construction and maintenance work in an area guarded by a flagperson, or where flares are used, or when opexating or traveling within the limits of a construction area designated by the director of transportation, a eity engincex, or the county engineex of the several counties, when wueh eonstruction area is marked in qeordane with requirements of the director and the manual of uniform traffic eontrol deviees, as set forth in section 4511.09
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| of the Revised Code, which is designed for operation at a speed | 49 |
| :---: | :---: |
| of twenty-five miles per hour or less shall be operated at a | 50 |
| speed not exeeeding twenty-five miles per hour, and shall | 51 |
| display a triangular slow-moving vehicle emblem (SMV). The | 52 |
| emblem shall be mounted so as to be visible from a distance of | 53 |
| not less than five hundred feet to the rear. The director of | 54 |
| public safety shall adopt standards and specifications for the | 55 |
| design and position of mounting the SMV emblem. The standards | 56 |
| and specifications for SMV emblems referred to in this section | 57 |
| shall correlate with and, so fax as possible, eonform with those | 58 |
| approved by the Amexican society of agxicultural engineers. | 59 |
| A unit of farm machinery that is designed by its | 60 |
| manufacturex to operate at a speed greater than twenty five | 61 |
| miles per hour may be operated on a street or highway at a speed | 62 |
| greater than twenty five miles per hour provided it is operated | 63 |
| in aceordanee with this section. | 64 |
| As used in this division, "machinexy" does not include any | 65 |
| vehicle designed to be drawn by an animal. | 66 |
| (C) The use of the SMV emblem shall be restricted to | 67 |
| animal-drawn vehicles, and to the slow-moving vehicles specified | 68 |
| in division (B) of this section operating or traveling within | 69 |
| the limits of the highway. Its use on slow-moving vehicles being | 70 |
| transported upon other types of vehicles or on any other type of | 71 |
| vehicle or stationary object on the highway is prohibited. | 72 |
| (D) (1) No person shall sell, lease, rent, or operate any | 73 |
| boat trailer, farm machinexy, or other machinery defined as a | 74 |
| slow-moving vehicle in division (B) of this section, except | 75 |
| those units designed to be completely mounted on a primary power | 76 |
| unit, which is manufactured or assembled on or after April 1, | 77 |
| 1966, unless the vehicle is equipped with a slow-moving vehicle | 78 |

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| emblem mounting device as specified in division (B) of this | 79 |
| :---: | :---: |
| section. | 80 |
| (2) No person shall sell, lease, rent, or operate on a | 81 |
| street or highwy any unit of farm machinery that is designed by | 82 |
| its manufacturer to operate at a speed greater than twenty-five | 83 |
| miles per hour unless the unit displays a slow-moving vehicle | 84 |
| emblem as specified in division (B) of this section and a speed | 85 |
| identification symbol that meets the specifications contained in | 86 |
| the American society of agricultural engineers standard | 87 |
| ANSI/ASAE S584 JAN2005, agricultural equipment: speed | 88 |
| identification symbol (SIS). | 89 |
| (E) Any boat trailer, farm machinery, or other machinery | 90 |
| defined as a slow-moving vehicle in division (B) of this | 91 |
| section, in addition to the use of the slow-moving vehicle | 92 |
| emblem, and any unit of farm machinexy that is designed by its | 93 |
| manufacturer to operate at a speed greater than twenty-five | 94 |
| miles per hour, in addition to the display of a speed | 95 |
| identification symbol, may be equipped with a red flashing light | 96 |
| that shall be visible from a distance of not less than one | 97 |
| thousand feet to the rear at all times specified in section | 98 |
| 4513.03 of the Revised code. When a double-faced light is used, | 99 |
| it shall display amber light to the front and red light to the | 100 |
| near. | 101 |
| In addition to the lights described in this division, farm | 102 |
| machinexy and motor vehicles escorting farm machinexy may | 103 |
| display a flashing, oscillating, ox wotating amber light, as | 104 |
| permitted by setion 4513.17 of the Revised code, and also may | 105 |
| display simultancously flashing turn signals or warning lights, | 106 |
| as permitted by that section. | 107 |
| (F) Evexy animal-dxawn vehicle upon a street or highway | 108 |

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| shall at all times be equipped in one of the following ways: | 109 |
| :---: | :---: |
| (1) With a slow-moving vehicle emblem eomplying with | 110 |
| division (B) of this sectioni | 111 |
| (2) With alternate reflective matexial complying with | 112 |
| rules adopted under this division; | 113 |
| (3) With both a slow-moving vehicle emblem and alternate | 114 |
| reflective material as specified in this division. | 115 |
| The director of public safety, subject to chapter 119. of | 116 |
| the Revised Code, shall adopt rules establishing standards and | 117 |
| specifications for the position of mounting of the alternate | 118 |
| reflective material authorized by this division. The rules shall | 119 |
| permit, as a minimum, the alternate reflective material to be- | 120 |
| black, gray, or silver in color. The alternate reflective | 121 |
| matexial shall be mounted on the animal-dxawn vehicle so as to | 122 |
| be visible, at all times specified in section 4513.03 of the | 123 |
| Revised code, from a distance of not less than five hundred feet | 124 |
| to the rear when illuminated by the lawful lower beams of | 125 |
| headlamps. | 126 |
| (G) Every unit of farm machinery that is designed by its | 127 |
| manufacturer to operate at a speed greater than twenty-five | 128 |
| miles per hour shall display a slow-moving vehicle emblem and a | 129 |
| speed identification symbol that meets the specifications | 130 |
| eontained in the American woiety of agrieultural engineexs | 131 |
| standard ANSI/ASAE S504 JAN2005, agricultural equipment: speed | 132 |
| identification symbl (SIS) when the unit is operated upon a | 133 |
| street or highwy, irrespecive of the speed at whieh the unit | 134 |
| is operated on the strect or highway. The speed identification | 135 |
| symbl shall indicate the maximum speed in miles per hour at | 136 |
| Which the unit of farm machinery is designed by its manufacturex | 137 |

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| o-operate. The display of the speed identification symbol shall | 138 |
| :---: | :---: |
| be in aceordance with the standard prescribed in this division. | 139 |
| If an agricultural tractor that is designed by its | 140 |
| manufacturex to operate at a speed greater than twenty five | 141 |
| miles per hour is being operated on a street or highway at a | 142 |
| speed greater than twenty-five miles per hour and is towing, | 143 |
| pulling, or otherwise dxawing a unit of farm machinery, the unit | 144 |
| ef farm machinexy shall display a slow-moving vehicle emblem and | 145 |
| a speed identification symbol that is the same as the speed | 146 |
| identification symbol that is displayed on the agricultural | 147 |
| tractor. | 148 |
| (H) When an agricultural tractor that is designed by its | 149 |
| manufacturer to operate at a speed greater than twenty-five | 150 |
| miles per hour is being operated on a street or highway at a | 151 |
| speed greater than twenty-five miles per hour, the operator | 152 |
| shall possess some documentation published or provided by the | 153 |
| manufacturex indicating the maximum speed in miles per hour at | 154 |
| which the manufacturex designed the agricultural tractor to | 155 |
| operate. | 156 |
| (I) Whoever violates this section is guilty of a minor | 157 |
| misdemeanor. | 158 |
| (J)-As used in this mections 4513.11 to | 159 |
| 4513.115 of the Revised Code: | 160 |
| (A) "Boat trailer" means any vehicle designed and used | 161 |
| exclusively to transport a boat between a place of storage and a | 162 |
| marina, or in and around a marina, when drawn or towed on a | 163 |
| street or highway for a distance of no more than ten miles and | 164 |
| at a speed of twenty-five miles per hour or less. | 165 |
| (B) "Slow-moving vehicle" and "SMV" mean a boat trailer, | 166 |

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unit of farm machinery, road construction machinery, or other ..... 167
machinery designed by the manufacturer to operate at a speed of ..... 168
twenty-five miles per hour or less. "Slow-moving vehicle" and ..... 169
"SMV" do not include a bicycle, motorized bicycle, electric ..... 170
bicycle, or animal-drawn vehicle. ..... 171
Sec. 4513.111. (A) At the times specified in section ..... 172
4513.03 of the Revised Code, no person shall operate either of ..... 173
the following vehicles unless it is equipped with and displays ..... 174
the lamps described in division (B) of this section: ..... 175
(1) A vehicle not specifically required to be equipped ..... 176
with lamps or other lighting devices by sections 4513.03 to ..... 177
4513.10 of the Revised Code; ..... 178
(2) A vehicle referred to in division (G) of section ..... 179
4513.02 of the Revised Code. ..... 180
(B) Vehicles described in division (A) of this section ..... 181
shall be equipped with both of the following: ..... 182
(1) At least one lamp displaving a white light visible ..... 183
from a distance of not less than one thousand feet to the front ..... 184
of the vehicle; ..... 185
(2) Two lamps displaying red light visible from a distance ..... 186
of not less than one thousand feet to the rear of the vehicle, ..... 187
or as an alternative, one lamp displaying a red light visible ..... 188
from a distance of not less than one thousand feet to the rear ..... 189
and two red reflectors visible from all distances of six hundred ..... 190
feet to one hundred feet to the rear when illuminated by the ..... 191
lawful lower beams of headlamps. ..... 192
(C) (1) At the times specified in section 4513.03 of the ..... 193
Revised Code, no person shall operate a multi-wheel agricultural ..... 194
tractor model vear 2001 or earlier on a street or highway unless ..... 195

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it is equipped with and displays reflectors and illuminated ..... 196
amber lamps so that the extreme left and right projections of ..... 197
the tractor are indicated by all of the following: ..... 198
(a) Flashing lamps displaving amber light, visible to the ..... 199
front and the rear. The lamps need not flash simultaneously and ..... 200
need not flash in conjunction with any directional signals of ..... 201
the tractor. ..... 202
(b) Amber reflectors, all visible to the front; ..... 203
(c) Red reflectors, all visible to the rear. ..... 204
(2) Rules adopted by the director of public safety under ..... 205
this section governing the lamps and reflectors described in ..... 206
division (C) (1) of this section and their placement shall ..... 207
correlate with and, as far as possible, conform with paragraphs ..... 208
4.1.4.1, 4.1.7.1, and 4.1.7.2 respectively of the American ..... 209
society of agricultural engineers standard ANSI/ASAE S279.10 OCT ..... 210
98, lighting and marking of agricultural equipment on highways. ..... 211
(D) At the times specified in section 4513.03 of the ..... 212
Revised Code, no person shall operate a unit of farm machinery ..... 213
model year 2002 or later on a street or highway unless it is ..... 214
equipped with and displays markings and illuminated lamps that ..... 215
meet or exceed the lighting, illumination, and marking standards ..... 216
and specifications that are applicable to that type of farm ..... 217
machinery for the unit's model year specified in the American ..... 218
society of agricultural engineers standard ANSI/ASAE S279.10 OCT ..... 219
98, lighting and marking of agricultural equipment on highways. ..... 220
(E) Any unit of farm machinery designed by its ..... 221
manufacturer to operate at a speed of twenty-five miles per hour ..... 222
or greater or any SMV may be equipped with and display a red ..... 223
flashing light that is visible from a distance of not less than ..... 224
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one thousand feet to the rear at all times specified in section ..... 225
4513.03 of the Revised Code. When a double-faced light is used, ..... 226
it shall display amber light to the front and red light to the ..... 227
rear. ..... 228
(F) Liqhts and reflectors required under divisions (C) and ..... 229
(D) of this section and authorized under division (E) of this ..... 230
section are in addition to other lights required or permitted by ..... 231
this section or section 4513.17 of the Revised Code. ..... 232
(G) The director of public safety shall adopt rules in ..... 233
accordance with Chapter 119. of the Revised Code that establish ..... 234
standards and specifications for lamps and reflectors required ..... 235
or authorized by this section. Lamps and reflectors required or ..... 236
authorized by this section shall meet those standards and ..... 237
specifications. ..... 238
(H) This section does not apply to a bicycle, motorized ..... 239
bicycle, electric bicycle, or animal-drawn vehicle. ..... 240
(I) Whoever violates this section is guilty of a minor ..... 241
misdemeanor. ..... 242
Sec. 4513.112. (A) Except as otherwise provided in ..... 243
division (B) (1) of this section, no person shall operate an SMV ..... 244
on a street or highway as follows: ..... 245
(1) At a speed exceeding twenty-five miles per hour; ..... 246
(2) Without displaying the triangular SMV emblem mounted ..... 247
in accordance with division (B) of this section. ..... 248
(B) The SMV emblem shall be mounted so as to be visible ..... 249
from a distance of not less than five hundred feet to the rear. ..... 250
In accordance with Chapter 119. of the Revised Code, the ..... 251
director of public safety shall adopt standards and ..... 252
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specifications for the desion and position of mounting the SMV ..... 253
emblem. The standards and specifications for the SMV emblem ..... 254
shall correlate with and, so far as possible, conform with those ..... 255
approved by the American society of agricultural engineers. ..... 256
(C) A person may operate an SMV on a street or highway ..... 257
without displaying the triangular SMV emblem when any of the ..... 258
following apply: ..... 259
(1) The SMV is being used in actual construction and ..... 260
maintenance work in an area quarded by a flagperson, or where ..... 261
flares are used. ..... 262
(2) The SMV is operating or traveling within the limits of ..... 263
a construction area designated by the director of ..... 264
transportation, a city engineer, or the county engineer of the ..... 265
several counties, when such construction area is marked in ..... 266
accordance with requirements of the director and the manual of ..... 267
uniform traffic control devices, as set forth in section 4511.09 ..... 268
of the Revised Code. ..... 269
(D) No person shall display an SMV emblem on any of the ..... 270
following: ..... 271
(1) Any vehicle not required to use the SMV emblem by this ..... 272
section or section 4513.113 or 4513.114 of the Revised Code; ..... 273
(2) An SMV being transported upon any other vehicle; ..... 274
(3) Any stationary object on the highway. ..... 275
(E) No person shall sell, lease, rent, or operate an SMV, ..... 276
except a unit designed to be completely mounted on a primary ..... 277
power unit that is manufactured or assembled on or after April ..... 278
1, 1966, unless it is equipped with an SMV emblem mounting ..... 279
device. ..... 280
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(F) Whoever violates this section is quilty of a minor ..... 281
misdemeanor. ..... 282
Sec. 4513.113. (A) No person shall sell, lease, rent, or ..... 283
operate on a street or highway any unit of farm machinery that ..... 284
is designed by its manufacturer to operate at a speed greater ..... 285
than twenty-five miles per hour unless the unit displays both of ..... 286
the following: ..... 287
(1) The SMV emblem mounted in accordance with division (B) ..... 288
of section 4513.112 of the Revised Code; ..... 289
(2) A speed identification symbol that does both of the ..... 290
following: ..... 291
(a) Meets the specifications contained in the American ..... 292
society of agricultural engineers standard ANSI/ASAE S584 ..... 293
JAN2005, agricultural equipment: speed identification symbol ..... 294
(SIS); ..... 295
(b) Indicates the maximum speed in miles per hour at which ..... 296
the unit of farm machinery is designed by its manufacturer to ..... 297
operate. ..... 298
(B) No person operating a tractor on a street or highway ..... 299
that is designed by its manufacturer to operate at a speed ..... 300
greater than twenty-five miles per hour and that is towing, ..... 301
pulling, or otherwise drawing a unit of farm machinery while ..... 302
operating at a speed greater than twenty-five miles per hour ..... 303
shall fail to display both of the following on the unit of farm ..... 304
machinery: ..... 305
(1) The SMV emblem; ..... 306
(2) The speed identification symbol that matches the speed ..... 307
identification symbol required to be displayed on the ..... 308
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agricultural tractor. ..... 309
(C) No person shall operate an agricultural tractor that ..... 310
is designed by its manufacturer to operate at a speed greater ..... 311
than twenty-five miles per hour unless the person possesses ..... 312
documentation published or provided by the manufacturer ..... 313
indicating the maximum speed in miles per hour at which the ..... 314
manufacturer designed the aqricultural tractor to operate. ..... 315
(D) Whoever violates this section is quilty of a minor ..... 316
misdemeanor. ..... 317
Sec. 4513.114. (A) No person shall operate an animal-drawn ..... 318
vehicle on a street or highway unless it is equipped with and ..... 319
displays, at the times specified in section 4513.03 of the ..... 320
Revised Code, both of the following: ..... 321
(1) At least one lamp displaying a white light visible ..... 322
from a distance of not less than one thousand feet to the front ..... 323
of the animal-drawn vehicle; ..... 324
(2) Two lamps displaving red light visible from a distance ..... 325
of not less than one thousand feet to the rear of the animal- ..... 326
drawn vehicle, or as an alternative, one lamp displaying a red ..... 327
light visible from a distance of not less than one thousand feet ..... 328
to the rear and two red reflectors visible from all distances of ..... 329
six hundred feet to one hundred feet to the rear when ..... 330
illuminated by the lawful lower beams of headlamps. ..... 331
(B) No person shall operate an animal-drawn vehicle on a ..... 332
street or highway unless it is equipped with and displays, at ..... 333
all times, all of the following: ..... 334
(1) One vellow flashing lamp displaving vellow light ..... 335
mounted on the top most portion of the rear of the animal-drawn ..... 336
vehicle visible from all sides of the animal-drawn vehicle; ..... 337
(2) At least one of the following: ..... 338
(a) An SMV emblem mounted in accordance with division (B) ..... 339
of section 4513.112 of the Revised Code; ..... 340
(b) Micro-prism reflective tape that is visible from a ..... 341
distance of not less than five hundred feet to the rear when ..... 342
illuminated by the lawful lower beams of headlamps; ..... 343
(c) Both an SMV emblem and micro-prism reflective tape, as ..... 344
specified in this division. ..... 345
Lamps and micro-prism reflective tape required by this ..... 346
section shall meet standards and specifications adopted by the ..... 347
director of public safety under this section. ..... 348
(C) The director of public safety, in accordance with ..... 349
Chapter 119. of the Revised Code, shall adopt rules establishing ..... 350
standards and specifications for the position and mounting of ..... 351
the lamps and micro-prism reflective tape required by this ..... 352
section. The rules shall only permit the micro-prism reflective ..... 353
tape to be red, amber, white, or silver in color. ..... 354
(D) Whoever violates this section is quilty of a minor ..... 355
misdemeanor. ..... 356
Sec. 4513.115. The offenses established under sections ..... 357
4513.111 to 4513.115 of the Revised Code are strict liability ..... 358
offenses, and section 2901.20 of the Revised Code does not ..... 359
apply. The designation of these offenses as strict liability ..... 360
offenses shall not be construed to imply that any other offense, ..... 361
for which there is no specified degree of culpability, is not a ..... 362
strict liability offense. ..... 363
Sec. 5733.98. (A) To provide a uniform procedure for ..... 364
calculating the amount of tax imposed by section 5733.06 of the ..... 365
Revised Code that is due under this chapter, a taxpayer shall ..... 366
claim any credits to which it is entitled in the following ..... 367
order, except as otherwise provided in section 5733.058 of the ..... 368
Revised Code: ..... 369
For tax year 2005, the credit for taxes paid by a ..... 370
qualifying pass-through entity allowed under section 5733.0611 ..... 371
of the Revised Code; ..... 372
The credit allowed for financial institutions under ..... 373
section 5733.45 of the Revised Code; ..... 374
The credit for qualifying affiliated groups under section ..... 375
5733.068 of the Revised Code; ..... 376
The subsidiary corporation credit under section 5733.067 ..... 377
of the Revised Code; ..... 378
The credit for recycling and litter prevention donations ..... 379
under section 5733.064 of the Revised Code; ..... 380
The credit for employers that enter into agreements with ..... 381
child day-care centers under section 5733.36 of the Revised ..... 382
Code; ..... 383
The credit for employers that reimburse employee child ..... 384
care expenses under section 5733.38 of the Revised Code; ..... 385The eredit for purchases of lights and reflectors under386
section 5733.44 of the Revised Code; ..... 387
The nonrefundable job retention credit under division (B) ..... 388
of section 5733.0610 of the Revised Code; ..... 389
The second credit for purchases of new manufacturing ..... 390
machinery and equipment under section 5733.33 of the Revised ..... 391
Code; ..... 392
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The job training credit under section 5733.42 of the ..... 393
Revised Code; ..... 394
The credit for qualified research expenses under section ..... 395
5733.351 of the Revised Code; ..... 396
The enterprise zone credit under section 5709.66 of the ..... 397
Revised Code; ..... 398
The credit for the eligible costs associated with a ..... 399
voluntary action under section 5733.34 of the Revised Code; ..... 400
The credit for employers that establish on-site child day- ..... 401
care centers under section 5733.37 of the Revised Code; ..... 402
The credit for purchases of qualifying grape production ..... 403
property under section 5733.32 of the Revised Code; ..... 404
The export sales credit under section 5733.069 of the ..... 405
Revised Code; ..... 406
The enterprise zone credits under section 5709.65 of the ..... 407
Revised Code; ..... 408
The credit for using Ohio coal under section 5733.39 of ..... 409
the Revised Code; ..... 410
The credit for purchases of qualified low-income community ..... 411
investments under section 5733.58 of the Revised Code; ..... 412
The credit for small telephone companies under section ..... 413
5733.57 of the Revised Code; ..... 414
The credit for eligible nonrecurring 9-1-1 charges under ..... 415
section 5733.55 of the Revised Code; ..... 416
For tax year 2005, the credit for providing programs to ..... 417
aid the communicatively impaired under division (A) of section ..... 418
5733.56 of the Revised Code; ..... 419
The research and development credit under section 5733.352 ..... 420
of the Revised Code; ..... 421
For tax years 2006 and subsequent tax years, the credit ..... 422
for taxes paid by a qualifying pass-through entity allowed under ..... 423
section 5733.0611 of the Revised Code; ..... 424
The refundable credit for rehabilitating a historic ..... 425
building under section 5733.47 of the Revised Code; ..... 426
The refundable jobs creation credit or job retention ..... 427
credit under division (A) of section 5733.0610 of the Revised ..... 428
Code; ..... 429
The refundable credit for tax withheld under division (B) ..... 430
(2) of section 5747.062 of the Revised Code; ..... 431
The refundable credit under section 5733.49 of the Revised ..... 432
Code for losses on loans made to the Ohio venture capital ..... 433
program under sections 150.01 to 150.10 of the Revised Code; ..... 434
For tax years 2006, 2007, and 2008, the refundable credit ..... 435
allowable under division (B) of section 5733.56 of the Revised ..... 436
Code; ..... 437
The refundable motion picture and broadway theatrical ..... 438
production credit under section 5733.59 of the Revised Code. ..... 439
(B) For any credit except the refundable credits ..... 440
enumerated in this section, the amount of the credit for a tax ..... 441
year shall not exceed the tax due after allowing for any other ..... 442
credit that precedes it in the order required under this ..... 443
section. Any excess amount of a particular credit may be carried ..... 444
forward if authorized under the section creating that credit. ..... 445
Section 2. That existing sections 4511.216, 4513.11, and ..... 446
5733.98 of the Revised Code are hereby repealed. ..... 447
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Section 3. That sections 4513.111 and 5733.44 of the 448
Revised Code are hereby repealed. 449
Section 4. Division (F) of section 121.95 of the Revised 450
Code does not apply to any rules adopted under this act. 451

