

**As Passed by the Senate**

**134th General Assembly**

**Regular Session**

**2021-2022**

**Am. Sub. H. B. No. 30**

**Representatives Wiggam, Kick**

**Cosponsors: Representatives Cross, Hillyer, Fraizer, Young, T., Roemer, Ray, Baldrige, McClain, Sheehy, Hall, O'Brien, Bird, Carruthers, Galonski, Jones, Miller, A., Miller, J., Stein, West**

**Senators Antonio, Brenner, Cirino, Kunze, Manning, O'Brien, Reineke, Romanchuk, Rulli, Thomas, Yuko**

**A BILL**

To amend sections 4511.216, 4513.11, 4513.17, and 1  
5733.98; to enact new section 4513.111 and 2  
sections 4513.112, 4513.113, 4513.114, and 3  
4513.115; and to repeal sections 4513.111 and 4  
5733.44 of the Revised Code to clarify the law 5  
governing slow-moving vehicles and to revise the 6  
lighting and reflective material requirements 7  
applicable to animal-drawn vehicles. 8

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

**Section 1.** That sections 4511.216, 4513.11, 4513.17, and 9  
5733.98 be amended and new section 4513.111 and sections 10  
4513.112, 4513.113, 4513.114, and 4513.115 of the Revised Code 11  
be enacted 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  
4513.112 of the Revised Code. 19

**Sec. 4513.11.** ~~(A) All vehicles other than bicycles,~~ 20  
~~including animal drawn vehicles and vehicles referred to in-~~ 21  
~~division (G) of section 4513.02 of the Revised Code, not~~ 22  
~~specifically required to be equipped with lamps or other~~ 23  
~~lighting devices by sections 4513.03 to 4513.10 of the Revised~~ 24  
~~Code, shall, at the times specified in section 4513.03 of the~~ 25  
~~Revised Code, be equipped with at least one lamp displaying a~~ 26  
~~white light visible from a distance of not less than one~~ 27  
~~thousand feet to the front of the vehicle, and also shall be~~ 28  
~~equipped with two lamps displaying red light visible from a~~ 29  
~~distance of not less than one thousand feet to the rear of the~~ 30  
~~vehicle, or as an alternative, one lamp displaying a red light~~ 31  
~~visible from a distance of not less than one thousand feet to~~ 32  
~~the rear and two red reflectors visible from all distances of~~ 33  
~~six hundred feet to one hundred feet to the rear when~~ 34  
~~illuminated by the lawful lower beams of headlamps.~~ 35

~~Lamps and reflectors required or authorized by this~~ 36  
~~section shall meet standards adopted by the director of public~~ 37  
~~safety.~~ 38

~~(B) All boat trailers, farm machinery, and other~~ 39  
~~machinery, including all road construction machinery, upon a~~ 40  
~~street or highway, except when being used in actual construction~~ 41  
~~and maintenance work in an area guarded by a flagperson, or~~ 42  
~~where flares are used, or when operating or traveling within the~~ 43  
~~limits of a construction area designated by the director of~~ 44  
~~transportation, a city engineer, or the county engineer of the~~ 45  
~~several counties, when such construction area is marked in~~ 46

~~accordance with requirements of the director and the manual of  
uniform traffic control devices, as set forth in section 4511.09  
of the Revised Code, which is designed for operation at a speed  
of twenty five miles per hour or less shall be operated at a  
speed not exceeding twenty five miles per hour, and shall  
display a triangular slow moving vehicle emblem (SMV). The  
emblem shall be mounted so as to be visible from a distance of  
not less than five hundred feet to the rear. The director of  
public safety shall adopt standards and specifications for the  
design and position of mounting the SMV emblem. The standards  
and specifications for SMV emblems referred to in this section  
shall correlate with and, so far as possible, conform with those  
approved by the American society of agricultural engineers.~~

~~A unit of farm machinery that is designed by its  
manufacturer to operate at a speed greater than twenty five  
miles per hour may be operated on a street or highway at a speed  
greater than twenty five miles per hour provided it is operated  
in accordance with this section.~~

~~As used in this division, "machinery" does not include any  
vehicle designed to be drawn by an animal.~~

~~(C) The use of the SMV emblem shall be restricted to  
animal drawn vehicles, and to the slow moving vehicles specified  
in division (B) of this section operating or traveling within  
the limits of the highway. Its use on slow moving vehicles being  
transported upon other types of vehicles or on any other type of  
vehicle or stationary object on the highway is prohibited.~~

~~(D) (1) No person shall sell, lease, rent, or operate any  
boat trailer, farm machinery, or other machinery defined as a  
slow moving vehicle in division (B) of this section, except  
those units designed to be completely mounted on a primary power~~

~~unit, which is manufactured or assembled on or after April 1, 1966, unless the vehicle is equipped with a slow moving vehicle emblem mounting device as specified in division (B) of this section.~~ 77  
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~~(2) No person shall sell, lease, rent, or operate on a street or highway any unit of farm machinery that is designed by its manufacturer to operate at a speed greater than twenty five miles per hour unless the unit displays a slow moving vehicle emblem as specified in division (B) of this section and a speed identification symbol that meets the specifications contained in the American society of agricultural engineers standard ANSI/ASAE S584 JAN2005, agricultural equipment: speed identification symbol (SIS).~~ 81  
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~~(E) Any boat trailer, farm machinery, or other machinery defined as a slow moving vehicle in division (B) of this section, in addition to the use of the slow moving vehicle emblem, and any unit of farm machinery that is designed by its manufacturer to operate at a speed greater than twenty five miles per hour, in addition to the display of a speed identification symbol, may be equipped with a red flashing light that shall be visible from a distance of not less than one thousand feet to the rear at all times specified in section 4513.03 of the Revised Code. When a double faced light is used, it shall display amber light to the front and red light to the rear.~~ 90  
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~~In addition to the lights described in this division, farm machinery and motor vehicles escorting farm machinery may display a flashing, oscillating, or rotating amber light, as permitted by section 4513.17 of the Revised Code, and also may display simultaneously flashing turn signals or warning lights,~~ 102  
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~~as permitted by that section.~~ 107

~~(F) Every animal drawn vehicle upon a street or highway shall at all times be equipped in one of the following ways:~~ 108  
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~~(1) With a slow moving vehicle emblem complying with division (B) of this section;~~ 110  
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~~(2) With alternate reflective material complying with rules adopted under this division;~~ 112  
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~~(3) With both a slow moving vehicle emblem and alternate reflective material as specified in this division.~~ 114  
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~~The director of public safety, subject to Chapter 119. of the Revised Code, shall adopt rules establishing standards and specifications for the position of mounting of the alternate reflective material authorized by this division. The rules shall permit, as a minimum, the alternate reflective material to be black, gray, or silver in color. The alternate reflective material shall be mounted on the animal drawn vehicle so as to be visible, at all times specified in section 4513.03 of the Revised Code, from a distance of not less than five hundred feet to the rear when illuminated by the lawful lower beams of headlamps.~~ 116  
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~~(G) Every unit of farm machinery that is designed by its manufacturer to operate at a speed greater than twenty five miles per hour shall display a slow moving vehicle emblem and a speed identification symbol that meets the specifications contained in the American society of agricultural engineers standard ANSI/ASAE S584 JAN2005, agricultural equipment: speed identification symbol (SIS) when the unit is operated upon a street or highway, irrespective of the speed at which the unit is operated on the street or highway. The speed identification~~ 127  
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~~symbol shall indicate the maximum speed in miles per hour at~~ 136  
~~which the unit of farm machinery is designed by its manufacturer~~ 137  
~~to operate. The display of the speed identification symbol shall~~ 138  
~~be in accordance with the standard prescribed in this division.~~ 139

~~If an agricultural tractor that is designed by its~~ 140  
~~manufacturer 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 drawing a unit of farm machinery, the unit~~ 144  
~~of farm machinery 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  
~~manufacturer indicating the maximum speed in miles per hour at~~ 154  
~~which the manufacturer 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 section, "boat sections 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  
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 displaying 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 year 2001 or earlier on a street or highway unless 195  
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 displaying 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/SAE 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/SAE 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  
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) Lights 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  
specifications for the design 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 guarded 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

(F) Whoever violates this section is guilty 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

<u>(1) The SMV emblem;</u>	306
<u>(2) The speed identification symbol that matches the speed</u>	307
<u>identification symbol required to be displayed on the</u>	308
<u>agricultural tractor.</u>	309
<u>(C) No person shall operate an agricultural tractor that</u>	310
<u>is designed by its manufacturer to operate at a speed greater</u>	311
<u>than twenty-five miles per hour unless the person possesses</u>	312
<u>documentation published or provided by the manufacturer</u>	313
<u>indicating the maximum speed in miles per hour at which the</u>	314
<u>manufacturer designed the agricultural tractor to operate.</u>	315
<u>(D) Whoever violates this section is guilty of a minor</u>	316
<u>misdemeanor.</u>	317
<b>Sec. 4513.114.</b> <u>(A) Except as otherwise provided in</u>	318
<u>division (D) of this section, no person shall operate an animal-</u>	319
<u>drawn vehicle on a street or highway unless it is equipped with</u>	320
<u>and displays, at the times specified in section 4513.03 of the</u>	321
<u>Revised Code, both of the following:</u>	322
<u>(1) At least one lamp displaying a white light visible</u>	323
<u>from a distance of not less than one thousand feet to the front</u>	324
<u>of the animal-drawn vehicle;</u>	325
<u>(2) Two lamps displaying red light visible from a distance</u>	326
<u>of not less than one thousand feet to the rear of the animal-</u>	327
<u>drawn vehicle, or as an alternative, one lamp displaying a red</u>	328
<u>light visible from a distance of not less than one thousand feet</u>	329
<u>to the rear and two red reflectors visible from all distances of</u>	330
<u>six hundred feet to one hundred feet to the rear when</u>	331
<u>illuminated by the lawful lower beams of headlamps.</u>	332
<u>(B) Except as otherwise provided in division (D) of this</u>	333
<u>section, no person shall operate an animal-drawn vehicle on a</u>	334

street or highway unless it is equipped with and displays, at 335  
all times, all of the following: 336

(1) One yellow flashing lamp displaying yellow light that 337  
is visible from a distance of not less than one thousand feet 338  
and that is mounted in either of the following positions: 339

(a) On the top most portion of the rear of the animal- 340  
drawn vehicle; 341

(b) On the top of the animal-drawn vehicle. 342

(2) At least one of the following: 343

(a) An SMV emblem mounted in accordance with division (B) 344  
of section 4513.112 of the Revised Code; 345

(b) Micro-prism reflective tape that is visible from a 346  
distance of not less than five hundred feet to the rear when 347  
illuminated by the lawful lower beams of headlamps; 348

(c) Both an SMV emblem and micro-prism reflective tape, as 349  
specified in this division. 350

Lamps and micro-prism reflective tape required by this 351  
section shall meet standards and specifications adopted by the 352  
director of public safety under this section. 353

(C) The director of public safety, in accordance with 354  
Chapter 119. of the Revised Code, shall adopt rules establishing 355  
standards and specifications for the position and mounting of 356  
the lamps and micro-prism reflective tape required by this 357  
section. The rules shall only permit the micro-prism reflective 358  
tape to be red, amber, white, or silver in color. 359

(D) (1) Divisions (A) and (B) of this section do not apply 360  
to the operator of animal-drawn agricultural equipment who is 361

not transporting any livestock or a person other than the 362  
operator. 363

(2) No operator described in division (D)(1) of this 364  
section shall operate animal-drawn agricultural equipment unless 365  
it is equipped with and displays, at all times, the SMV emblem 366  
mounted in accordance with division (B) of section 4513.112 of 367  
the Revised Code. 368

(3) As used in divisions (D)(1) to (3) of this section, 369  
"animal-drawn agricultural equipment" means equipment drawn by 370  
the muscular power of an animal that is used solely for 371  
agricultural purposes. "Animal-drawn agricultural equipment" 372  
includes any of the following: 373

(a) A plow; 374

(b) A manure spreader; 375

(c) A thresher. 376

(E) Whoever violates this section is guilty of a minor 377  
misdemeanor. 378

**Sec. 4513.115.** The offenses established under sections 379  
4513.111 to 4513.115 of the Revised Code are strict liability 380  
offenses, and section 2901.20 of the Revised Code does not 381  
apply. The designation of these offenses as strict liability 382  
offenses shall not be construed to imply that any other offense, 383  
for which there is no specified degree of culpability, is not a 384  
strict liability offense. 385

**Sec. 4513.17.** (A) Whenever a motor vehicle equipped with 386  
headlights also is equipped with any auxiliary lights or 387  
spotlight or any other light on the front thereof projecting a 388  
beam of an intensity greater than three hundred candle power, 389

not more than a total of five of any such lights on the front of 390  
a vehicle shall be lighted at any one time when the vehicle is 391  
upon a highway. 392

(B) Any lighted light or illuminating device upon a motor 393  
vehicle, other than headlights, spotlights, signal lights, or 394  
auxiliary driving lights, that projects a beam of light of an 395  
intensity greater than three hundred candle power, shall be so 396  
directed that no part of the beam will strike the level of the 397  
roadway on which the vehicle stands at a distance of more than 398  
seventy-five feet from the vehicle. 399

(C) (1) Flashing lights are prohibited on motor vehicles, 400  
except as a means for indicating a right or a left turn, or in 401  
the presence of a vehicular traffic hazard requiring unusual 402  
care in approaching, or overtaking or passing. This prohibition 403  
does not apply to emergency vehicles, road service vehicles 404  
servicing or towing a disabled vehicle, stationary waste 405  
collection vehicles actively collecting garbage, refuse, trash, 406  
or recyclable materials on the roadside, rural mail delivery 407  
vehicles, vehicles as provided in section 4513.182 of the 408  
Revised Code, highway maintenance vehicles, funeral hearses, 409  
funeral escort vehicles, and similar equipment operated by the 410  
department or local authorities, which shall be equipped with 411  
and display, when used on a street or highway for the special 412  
purpose necessitating such lights, a flashing, oscillating, or 413  
rotating amber light, but shall not display a flashing, 414  
oscillating, or rotating light of any other color, nor to 415  
vehicles or machinery permitted by section ~~4513.11~~4513.111 of 416  
the Revised Code to have a flashing red light. 417

(2) When used on a street or highway, farm machinery and 418  
vehicles escorting farm machinery may be equipped with and 419

display a flashing, oscillating, or rotating amber light, and 420  
the prohibition contained in division (C) (1) of this section 421  
does not apply to such machinery or vehicles. Farm machinery 422  
also may display the lights described in section ~~4513.11~~ 423  
4513.111 of the Revised Code. 424

(3) Division (C) (1) of this section does not apply to 425  
animal-drawn vehicles subject to section 4513.114 of the Revised 426  
Code. 427

(D) Except a person operating a public safety vehicle, as 428  
defined in division (E) of section 4511.01 of the Revised Code, 429  
or a school bus, no person shall operate, move, or park upon, or 430  
permit to stand within the right-of-way of any public street or 431  
highway any vehicle or equipment that is equipped with and 432  
displaying a flashing red or a flashing combination red and 433  
white light, or an oscillating or rotating red light, or a 434  
combination red and white oscillating or rotating light; and 435  
except a public law enforcement officer, or other person sworn 436  
to enforce the criminal and traffic laws of the state, operating 437  
a public safety vehicle when on duty, no person shall operate, 438  
move, or park upon, or permit to stand within the right-of-way 439  
of any street or highway any vehicle or equipment that is 440  
equipped with, or upon which is mounted, and displaying a 441  
flashing blue or a flashing combination blue and white light, or 442  
an oscillating or rotating blue light, or a combination blue and 443  
white oscillating or rotating light. 444

(E) This section does not prohibit the use of warning 445  
lights required by law or the simultaneous flashing of turn 446  
signals on disabled vehicles or on vehicles being operated in 447  
unfavorable atmospheric conditions in order to enhance their 448  
visibility. This section also does not prohibit the simultaneous 449



flashing of turn signals or warning lights either on farm 450  
machinery or vehicles escorting farm machinery, when used on a 451  
street or highway. 452

(F) Whoever violates this section is guilty of a minor 453  
misdemeanor. 454

**Sec. 5733.98.** (A) To provide a uniform procedure for 455  
calculating the amount of tax imposed by section 5733.06 of the 456  
Revised Code that is due under this chapter, a taxpayer shall 457  
claim any credits to which it is entitled in the following 458  
order, except as otherwise provided in section 5733.058 of the 459  
Revised Code: 460

For tax year 2005, the credit for taxes paid by a 461  
qualifying pass-through entity allowed under section 5733.0611 462  
of the Revised Code; 463

The credit allowed for financial institutions under 464  
section 5733.45 of the Revised Code; 465

The credit for qualifying affiliated groups under section 466  
5733.068 of the Revised Code; 467

The subsidiary corporation credit under section 5733.067 468  
of the Revised Code; 469

The credit for recycling and litter prevention donations 470  
under section 5733.064 of the Revised Code; 471

The credit for employers that enter into agreements with 472  
child day-care centers under section 5733.36 of the Revised 473  
Code; 474

The credit for employers that reimburse employee child 475  
care expenses under section 5733.38 of the Revised Code; 476

<del>The credit for purchases of lights and reflectors under</del>	477
<del>section 5733.44 of the Revised Code;</del>	478
The nonrefundable job retention credit under division (B)	479
of section 5733.0610 of the Revised Code;	480
The second credit for purchases of new manufacturing	481
machinery and equipment under section 5733.33 of the Revised	482
Code;	483
The job training credit under section 5733.42 of the	484
Revised Code;	485
The credit for qualified research expenses under section	486
5733.351 of the Revised Code;	487
The enterprise zone credit under section 5709.66 of the	488
Revised Code;	489
The credit for the eligible costs associated with a	490
voluntary action under section 5733.34 of the Revised Code;	491
The credit for employers that establish on-site child day-	492
care centers under section 5733.37 of the Revised Code;	493
The credit for purchases of qualifying grape production	494
property under section 5733.32 of the Revised Code;	495
The export sales credit under section 5733.069 of the	496
Revised Code;	497
The enterprise zone credits under section 5709.65 of the	498
Revised Code;	499
The credit for using Ohio coal under section 5733.39 of	500
the Revised Code;	501
The credit for purchases of qualified low-income community	502
investments under section 5733.58 of the Revised Code;	503

The credit for small telephone companies under section 5733.57 of the Revised Code;	504 505
The credit for eligible nonrecurring 9-1-1 charges under section 5733.55 of the Revised Code;	506 507
For tax year 2005, the credit for providing programs to aid the communicatively impaired under division (A) of section 5733.56 of the Revised Code;	508 509 510
The research and development credit under section 5733.352 of the Revised Code;	511 512
For tax years 2006 and subsequent tax years, the credit for taxes paid by a qualifying pass-through entity allowed under section 5733.0611 of the Revised Code;	513 514 515
The refundable credit for rehabilitating a historic building under section 5733.47 of the Revised Code;	516 517
The refundable jobs creation credit or job retention credit under division (A) of section 5733.0610 of the Revised Code;	518 519 520
The refundable credit for tax withheld under division (B) (2) of section 5747.062 of the Revised Code;	521 522
The refundable credit under section 5733.49 of the Revised Code for losses on loans made to the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;	523 524 525
For tax years 2006, 2007, and 2008, the refundable credit allowable under division (B) of section 5733.56 of the Revised Code;	526 527 528
The refundable motion picture and Broadway theatrical production credit under section 5733.59 of the Revised Code.	529 530

(B) For any credit except the refundable credits 531  
enumerated in this section, the amount of the credit for a tax 532  
year shall not exceed the tax due after allowing for any other 533  
credit that precedes it in the order required under this 534  
section. Any excess amount of a particular credit may be carried 535  
forward if authorized under the section creating that credit. 536

**Section 2.** That existing sections 4511.216, 4513.11, 537  
4513.17, and 5733.98 of the Revised Code are hereby repealed. 538

**Section 3.** That sections 4513.111 and 5733.44 of the 539  
Revised Code are hereby repealed. 540

**Section 4.** Division (F) of section 121.95 of the Revised 541  
Code does not apply to any rules adopted under this act. 542