

As Reported by the Senate Transportation Committee

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

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, including animal drawn vehicles and vehicles referred to in division (C) of section 4513.02 of the Revised Code, not 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 two red reflectors visible from all distances of six hundred feet to one hundred feet to the rear when illuminated by the lawful lower beams of headlamps.~~ 20-35

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

~~(B) All boat trailers, farm machinery, and other machinery, including all road construction machinery, 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 operating or traveling within the limits of a construction area designated by the director of transportation, a city engineer, or the county engineer of the several counties, when such construction area is marked in accordance with requirements of the director and the manual of uniform traffic control devices, as set forth in section 4511.09~~ 39-48

~~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 exceeding 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 far as possible, conform with those- 58~~
~~approved by the American society of agricultural engineers. 59~~

~~A unit of farm machinery that is designed by its- 60~~
~~manufacturer 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 accordance with this section. 64~~

~~As used in this division, "machinery" 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 machinery, 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~~

~~emblem mounting device as specified in division (B) of this section.~~ 79
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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, as permitted by that section.~~ 102
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~~(F) Every animal drawn vehicle upon a street or highway~~ 108

~~shall at all times be equipped in one of the following ways:~~ 109

~~(1) With a slow moving vehicle emblem complying with~~ 110
~~division (B) of this section;~~ 111

~~(2) With alternate reflective material 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
~~material shall be mounted on the animal-drawn 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
~~contained in the American society of agricultural engineers~~ 131
~~standard ANSI/ASAE S584 JAN2005, agricultural equipment: speed~~ 132
~~identification symbol (SIS) when the unit is operated upon a~~ 133
~~street or highway, irrespective of the speed at which the unit~~ 134
~~is operated on the street or highway. The speed identification~~ 135
~~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

(1) The SMV emblem; 306

(2) The speed identification symbol that matches the speed 307
identification symbol required to be displayed on the 308

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 agricultural tractor to operate. 315

(D) Whoever violates this section is guilty of a minor 316
misdemeanor. 317

Sec. 4513.114. (A) Except as otherwise provided in 318
division (D) of this section, no person shall operate an animal- 319
drawn vehicle on a street or highway unless it is equipped with 320
and displays, at the times specified in section 4513.03 of the 321
Revised Code, both of the following: 322

(1) At least one lamp displaying a white light visible 323
from a distance of not less than one thousand feet to the front 324
of the animal-drawn vehicle; 325

(2) Two lamps displaying red light visible from a distance 326
of not less than one thousand feet to the rear of the animal- 327
drawn vehicle, or as an alternative, one lamp displaying a red 328
light visible from a distance of not less than one thousand feet 329
to the rear and two red reflectors visible from all distances of 330
six hundred feet to one hundred feet to the rear when 331
illuminated by the lawful lower beams of headlamps. 332

(B) Except as otherwise provided in division (D) of this 333
section, no person shall operate an animal-drawn vehicle on a 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 vehicle, other than headlights, spotlights, signal lights, or auxiliary driving lights, that projects a beam of light of an intensity greater than three hundred candle power, shall be so directed that no part of the beam will strike the level of the roadway on which the vehicle stands at a distance of more than seventy-five feet from the vehicle.

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

(2) When used on a street or highway, farm machinery and vehicles escorting farm machinery may be equipped with and display a flashing, oscillating, or rotating amber light, and the prohibition contained in division (C) (1) of this section does not apply to such machinery or vehicles. Farm machinery also may display the lights described in section ~~4513.11~~

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
The credit for purchases of lights and reflectors under	477
section 5733.44 of the Revised Code;	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 machinery and equipment under section 5733.33 of the Revised Code;	481 482 483
The job training credit under section 5733.42 of the Revised Code;	484 485
The credit for qualified research expenses under section 5733.351 of the Revised Code;	486 487
The enterprise zone credit under section 5709.66 of the Revised Code;	488 489
The credit for the eligible costs associated with a voluntary action under section 5733.34 of the Revised Code;	490 491
The credit for employers that establish on-site child day-care centers under section 5733.37 of the Revised Code;	492 493
The credit for purchases of qualifying grape production property under section 5733.32 of the Revised Code;	494 495
The export sales credit under section 5733.069 of the Revised Code;	496 497
The enterprise zone credits under section 5709.65 of the Revised Code;	498 499
The credit for using Ohio coal under section 5733.39 of the Revised Code;	500 501
The credit for purchases of qualified low-income community investments under section 5733.58 of the Revised Code;	502 503
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	508
aid the communicatively impaired under division (A) of section	509
5733.56 of the Revised Code;	510
The research and development credit under section 5733.352	511
of the Revised Code;	512
For tax years 2006 and subsequent tax years, the credit	513
for taxes paid by a qualifying pass-through entity allowed under	514
section 5733.0611 of the Revised Code;	515
The refundable credit for rehabilitating a historic	516
building under section 5733.47 of the Revised Code;	517
The refundable jobs creation credit or job retention	518
credit under division (A) of section 5733.0610 of the Revised	519
Code;	520
The refundable credit for tax withheld under division (B)	521
(2) of section 5747.062 of the Revised Code;	522
The refundable credit under section 5733.49 of the Revised	523
Code for losses on loans made to the Ohio venture capital	524
program under sections 150.01 to 150.10 of the Revised Code;	525
For tax years 2006, 2007, and 2008, the refundable credit	526
allowable under division (B) of section 5733.56 of the Revised	527
Code;	528
The refundable motion picture and Broadway theatrical	529
production credit under section 5733.59 of the Revised Code.	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