

**As Introduced**

**135th General Assembly**

**Regular Session**

**2023-2024**

**S. B. No. 50**

**Senators Wilson, Smith**

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**A BILL**

To amend sections 128.01, 128.02, 128.021, 128.022, 1  
128.03, 128.06, 128.07, 128.08, 128.12, 128.18, 2  
128.22, 128.25, 128.26, 128.27, 128.32, 128.34, 3  
128.40, 128.42, 128.44, 128.45, 128.46, 128.461, 4  
128.462, 128.47, 128.52, 128.54, 128.55, 128.57, 5  
128.60, 128.63, 128.99, 149.43, 4776.20, 6  
5703.052, 5733.55, and 5751.01; to amend, for 7  
the purpose of adopting new section numbers as 8  
indicated in parentheses, sections 128.18 9  
(128.33), 128.22 (128.35), 128.25 (128.37), 10  
128.26 (128.38), 128.27 (128.39), 128.32 11  
(128.96), 128.34 (128.98), 128.40 (128.20), 12  
128.42 (128.40), and 128.45 (128.451); to enact 13  
new sections 128.22, 128.25, 128.26, 128.27, 14  
128.42, and 128.45 and sections 128.05, 128.21, 15  
128.211, 128.212, 128.221, 128.23, 128.24, 16  
128.241, 128.242, 128.243, 128.28, 128.41, 17  
128.411, 128.412, 128.413, 128.414, 128.415, 18  
128.416, 128.417, 128.418, 128.421, 128.422, and 19  
128.43; and to repeal sections 128.04, 128.09, 20  
128.15, 128.571, 4742.01, 4742.02, 4742.03, 21  
4742.04, 4742.05, 4742.06, and 4742.07 of the 22  
Revised Code to make changes to the law 23  
governing 9-1-1 service and to repeal program 24

requirements for emergency-service- 25  
telecommunicator training. 26

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

**Section 1.** That sections 128.01, 128.02, 128.021, 128.022, 27  
128.03, 128.06, 128.07, 128.08, 128.12, 128.18, 128.22, 128.25, 28  
128.26, 128.27, 128.32, 128.34, 128.40, 128.42, 128.44, 128.45, 29  
128.46, 128.461, 128.462, 128.47, 128.52, 128.54, 128.55, 30  
128.57, 128.60, 128.63, 128.99, 149.43, 4776.20, 5703.052, 31  
5733.55, and 5751.01 be amended; sections 128.18 (128.33), 32  
128.22 (128.35), 128.25 (128.37), 128.26 (128.38), 128.27 33  
(128.39), 128.32 (128.96), 128.34 (128.98), 128.40 (128.20), 34  
128.42 (128.40), and 128.45 (128.451) be amended for the purpose 35  
of adopting new section numbers as indicated in parentheses; and 36  
new sections 128.22, 128.25, 128.26, 128.27, 128.42, and 128.45 37  
and sections 128.05, 128.21, 128.211, 128.212, 128.221, 128.23, 38  
128.24, 128.241, 128.242, 128.243, 128.28, 128.41, 128.411, 39  
128.412, 128.413, 128.414, 128.415, 128.416, 128.417, 128.418, 40  
128.421, 128.422, and 128.43 of the Revised Code be enacted to 41  
read as follows: 42

**Sec. 128.01.** As used in this chapter: 43

(A) "9-1-1 system" means a system through which 44  
individuals can request emergency service using the ~~telephone~~ 45  
access number 9-1-1. 46

(B) "Basic 9-1-1" means ~~a 9-1-1~~ an emergency telephone 47  
system ~~in to~~ which all of the following apply: 48

(1) The system automatically connects a caller ~~provides~~ 49

~~information on the nature of and the location of an emergency,~~ 50  
~~and the personnel receiving the call must determine the~~ 51  
~~appropriate emergency service provider to respond at that~~ 52  
~~location~~ to a designated public safety answering point. 53

(2) Call routing is determined by a central office only. 54

(3) Automatic number identification and automatic location 55  
information may or may not be supported. 56

(C) "Enhanced 9-1-1" means ~~a 9-1-1~~ an emergency telephone 57  
~~system capable of providing both enhanced wireline 9-1-1 and~~ 58  
~~wireless enhanced 9-1-1~~ that includes both of the following: 59

(1) Network switching; 60

(2) Database- and public-safety-answering-point premise 61  
elements capable of providing automatic location identification 62  
data, selective routing, selective transfer, fixed transfer, and 63  
a call back number. 64

(D) "Enhanced wireline 9-1-1" means a 9-1-1 system in 65  
which the wireline telephone network, in providing wireline 9-1- 66  
1, does either of the following: 67

(1) Automatically routes the call to emergency service 68  
providers that serve the location from which the call is made 69  
and immediately provides to personnel answering the 9-1-1 call 70  
information on the location and the telephone number from which 71  
the call is being made; 72

(2) Receives, develops, collects, or processes requests 73  
for emergency assistance and relays, transfers, operates, 74  
maintains, or provides emergency notification services or system 75  
capabilities. 76

(E) "Wireless enhanced 9-1-1" means a 9-1-1 system that, 77

in providing wireless 9-1-1, has the capabilities of phase I 78  
and, to the extent available, phase II enhanced 9-1-1 services 79  
as described in 47 C.F.R. 20.18 (d) to (h). 80

(F) (1) "Wireless service" means federally licensed 81  
commercial mobile service as defined in 47 U.S.C. 332(d) and 82  
further defined as commercial mobile radio service in 47 C.F.R. 83  
20.3, and includes services for communicating voice, text, data, 84  
and video and service provided by any wireless, two-way 85  
communications device, including a radio-telephone 86  
communications line used in cellular telephone service or 87  
personal communications service, a network radio access line, or 88  
any functional or competitive equivalent of such a radio- 89  
telephone communications or network radio access line. 90

(2) Nothing in this chapter applies to paging or any 91  
service that cannot be used to call 9-1-1. 92

(G) "Wireless service provider" means ~~a facilities-based-~~ 93  
~~provider of any of the following that provides~~ wireless service 94  
to one or more end users in this state; 95

(1) A facilities-based provider; 96

(2) A mobile virtual network operator; 97

(3) A virtual network operator; 98

(4) A mobile other licensed operator. 99

(H) "Wireless 9-1-1" means the emergency calling service 100  
provided by a 9-1-1 system pursuant to a call originating in the 101  
network of a wireless service provider. 102

(I) "Wireline 9-1-1" means the emergency calling service 103  
provided by a 9-1-1 system pursuant to a call originating in the 104  
network of a wireline service provider. 105

(J) "Wireline service provider" means a facilities-based 106  
provider of wireline service to one or more ~~end-users~~ end users 107  
in this state. 108

(K) "Wireline service" means basic local exchange service, 109  
as defined in section 4927.01 of the Revised Code, that is 110  
transmitted by means of interconnected wires or cables by a 111  
wireline service provider authorized by the public utilities 112  
commission. 113

(L) "Wireline telephone network" means the selective 114  
router and data base processing systems, trunking and data 115  
wiring cross connection points at the public safety answering 116  
point, and all other voice and data components of the 9-1-1 117  
system. 118

(M) "Subdivision" means a county, municipal corporation, 119  
township, township fire district, joint fire district, township 120  
police district, joint police district, joint ambulance 121  
district, or joint emergency medical services district that 122  
provides emergency service within its territory, or that 123  
contracts with another municipal corporation, township, or 124  
district or with a private entity to provide such service; and a 125  
state college or university, port authority, or park district of 126  
any kind that employs law enforcement officers that act as the 127  
primary police force on the grounds of the college or university 128  
or port authority or in the parks operated by the district. 129

(N) "Emergency service" means emergency law enforcement, 130  
firefighting, ambulance, rescue, and medical service. 131

(O) "Emergency service provider" means the state highway 132  
patrol and an emergency service department or unit of a 133  
subdivision or that provides emergency service to a subdivision 134

under contract with the subdivision. 135

(P) "Public safety answering point" means ~~a facility to~~ 136  
~~which an entity responsible for receiving requests for emergency~~ 137  
~~services sent by dialing 9-1-1 system calls for within a~~ 138  
~~specific specified territory are initially routed for response~~ 139  
~~and where personnel respond to specific and processing those~~ 140  
requests for emergency ~~service by~~ services according to a 141  
specific operational policy that includes directly dispatching 142  
the appropriate emergency service provider, relaying a message 143  
to the appropriate emergency service provider, or transferring 144  
the ~~call request for emergency services~~ to the appropriate 145  
emergency service provider. A public safety answering point may 146  
be either of the following: 147

(1) Located in a specific facility; 148

(2) Virtual, if telecommunicators are geographically 149  
dispersed and do not work from the same facility. The virtual 150  
workplace may be a logical combination of physical facilities, 151  
an alternate work environment such as a satellite facility, or a 152  
combination of the two. Workers may be connected and 153  
interoperate via internet-protocol connectivity. 154

(Q) "Customer premises equipment" means telecommunications 155  
equipment, including telephone instruments, on the premises of a 156  
public safety answering point that is used in answering and 157  
responding to 9-1-1 system calls. 158

(R) "Municipal corporation in the county" includes any 159  
municipal corporation that is wholly contained in the county and 160  
each municipal corporation located in more than one county that 161  
has a greater proportion of its territory in the county to which 162  
the term refers than in any other county. 163

(S) "Board of county commissioners" includes the 164  
legislative authority of a county established under Section 3 of 165  
Article X, Ohio Constitution, or Chapter 302. of the Revised 166  
Code. 167

(T) "Final plan" means a final plan adopted under division 168  
(B) of section 128.08 of the Revised Code and, except as 169  
otherwise expressly provided, an amended final plan adopted 170  
under section 128.12 of the Revised Code. 171

(U) "Subdivision served by a public safety answering 172  
point" means a subdivision that provides emergency service for 173  
any part of its territory that is located within the territory 174  
of a public safety answering point whether the subdivision 175  
provides the emergency service with its own employees or 176  
pursuant to a contract. 177

(V) A township's population includes only population of 178  
the unincorporated portion of the township. 179

(W) "Telephone company" means a company engaged in the 180  
business of providing local exchange telephone service by making 181  
available or furnishing access and a dial tone to persons within 182  
a local calling area for use in originating and receiving voice 183  
grade communications over a switched network operated by the 184  
provider of the service within the area and gaining access to 185  
other telecommunications services. Unless otherwise specified, 186  
"telephone company" includes a wireline service provider, a 187  
wireless service provider, and any entity that is a covered 9-1- 188  
1 service provider under 47 C.F.R. 12.4. For purposes of 189  
sections ~~128.25-128.37~~ and ~~128.26-128.38~~ of the Revised Code, 190  
"telephone company" means a wireline service provider. 191

(X) "Prepaid wireless calling service" has the same 192

meaning as in division (AA) (5) of section 5739.01 of the Revised Code. 193  
194

(Y) "Provider of a prepaid wireless calling service" means 195  
a wireless service provider that provides a prepaid wireless 196  
calling service. 197

(Z) "Retail sale" has the same meaning as in section 198  
5739.01 of the Revised Code. 199

(AA) "Seller" means a person that sells a prepaid wireless 200  
calling service to another person by retail sale. 201

(BB) "Consumer" means the person for whom the prepaid 202  
wireless calling service is provided, to whom the transfer 203  
effected or license given by a sale is or is to be made or 204  
given, to whom the prepaid wireless calling service is charged, 205  
or to whom the admission is granted. 206

(CC) "Reseller" means a nonfacilities-based provider of 207  
wireless service that provides wireless service under its own 208  
name to one or more end users in this state using the network of 209  
a wireless service provider. 210

(DD) "Steering committee" means the statewide ~~emergency-~~ 211  
~~services internet protocol network 9-1-1~~ steering committee 212  
established by division (A) (1) of section 128.02 of the Revised 213  
Code. 214

(EE) "Communications device or service" includes wired or 215  
wireless telecommunications, voice over internet protocol 216  
service, multiline telephone systems, nonvoice messaging 217  
devices, devices such as sensors that generate data-only 218  
messages such as photos or videos, and other similar services or 219  
devices, regardless of whether those services or devices existed 220  
on the effective date of the amendments to this section by 221

B of the 134th general assembly. 222

(FF) "Next generation 9-1-1" means an internet-protocol- 223  
based system comprised of managed emergency services internet 224  
protocol networks, functional elements, and databases that 225  
replicate traditional enhanced 9-1-1 features and functions and 226  
provide additional capabilities. 227

(GG) "Emergency services internet-protocol network" means 228  
a managed internet-protocol network that is used for emergency 229  
services communications and provides the internet-protocol 230  
transport infrastructure upon which independent application 231  
platforms and core services can be deployed, including those 232  
necessary for providing next generation 9-1-1 services. The term 233  
designates the network and not the services that ride on the 234  
network. 235

(HH) "9-1-1 system service provider" means a company or 236  
entity engaged in the business of providing all or part of the 237  
emergency services internet-protocol network, software 238  
applications, hardware, databases, customer premises equipment 239  
components and operations, and management procedures required to 240  
support basic 9-1-1, enhanced 9-1-1, enhanced wireline 9-1-1, 241  
wireless enhanced 9-1-1, or next generation 9-1-1 systems. 242

(II) "Voice over internet protocol" means technologies for 243  
the delivery of voice communications and multimedia sessions 244  
over internet-protocol networks, including private networks or 245  
the internet. 246

(JJ) "Multiline telephone system" means a system to which 247  
both of the following apply: 248

(1) The system consists of common control units, telephone 249  
sets, control hardware and software, and adjunct systems, 250

including network and premises-based systems. 251

(2) The system is designed to aggregate more than one 252  
incoming voice communication channel for use by more than one 253  
telephone. 254

(KK) "Business service user" means a user of business 255  
service that provides telecommunications service, including 9-1- 256  
1 service, to end users through a publicly or privately owned or 257  
controlled telephone switch. 258

(LL) "Emergency response location" means an additional 259  
location identification that provides a specific location. It 260  
may include information regarding a specific location within a 261  
building, structure, complex, or campus, including a building 262  
name, floor number, wing name or number, unit name or number, 263  
room name or number, or office or cubicle name or number. 264

(MM) "Operator of a multiline telephone system" means an 265  
entity to which both of the following apply: 266

(1) The entity manages or operates a multiline telephone 267  
system through which an end user may initiate communication 268  
using the 9-1-1 system. 269

(2) The entity owns, leases, or rents a multiline 270  
telephone system through which an end user may initiate 271  
communication using the 9-1-1 system. 272

(NN) "Core services" means the base set of services needed 273  
to process a 9-1-1 call on an emergency services internet- 274  
protocol network. It includes all of the following: 275

(1) Emergency services routing proxy; 276

(2) Emergency call routing function; 277

|                                                                        |     |
|------------------------------------------------------------------------|-----|
| <u>(3) Location validation function;</u>                               | 278 |
| <u>(4) Border control function;</u>                                    | 279 |
| <u>(5) Bridge, policy-store, and logging services;</u>                 | 280 |
| <u>(6) Typical internet-protocol services such as domain name</u>      | 281 |
| <u>system and dynamic host configuration protocol.</u>                 | 282 |
| <u>The term includes the services and not the network on</u>           | 283 |
| <u>which they operate.</u>                                             | 284 |
| <u>(00) "Bill and keep arrangements" has the same meaning as</u>       | 285 |
| <u>in 47 C.F.R. 51.713.</u>                                            | 286 |
| <b>Sec. 128.02.</b> (A) (1) There is hereby created the statewide      | 287 |
| <del>emergency services internet protocol network 9-1-1</del> steering | 288 |
| committee, consisting of the following ten members:                    | 289 |
| (a) The state chief information officer or the officer's               | 290 |
| designee;                                                              | 291 |
| (b) Two members of the house of representatives appointed              | 292 |
| by the speaker, one from the majority party and one from the           | 293 |
| minority party;                                                        | 294 |
| (c) Two members of the senate appointed by the president,              | 295 |
| one from the majority party and one from the minority party;           | 296 |
| (d) Five members appointed by the governor.                            | 297 |
| (2) In appointing the five members under division (A) (1)              | 298 |
| (d) of this section, the governor shall appoint two                    | 299 |
| representatives of the county commissioners' association of Ohio       | 300 |
| or a successor organization, two representatives of the Ohio           | 301 |
| municipal league or a successor organization, and one                  | 302 |
| representative of the Ohio township association or a successor         | 303 |
| organization. For each of these appointments, the governor shall       | 304 |

consider a nominee proposed by the association or successor 305  
organization. The governor may reject any of the nominees and 306  
may request that a nominating entity submit alternative 307  
nominees. 308

~~(3) Initial appointments shall be made not later than ten-~~ 309  
~~days after September 28, 2012.~~ 310

(B) (1) The state chief information officer or the 311  
officer's designee shall serve as the chairperson of the 312  
steering committee and shall be a nonvoting member. All other 313  
members shall be voting members. 314

(2) A member of the steering committee appointed from the 315  
membership of the senate or the house of representatives shall 316  
serve during the member's term as a member of the general 317  
assembly and until a successor is appointed and qualified, 318  
notwithstanding adjournment of the general assembly or the 319  
expiration of the member's term as a member of the general 320  
assembly. 321

(3) The initial terms of one of the representatives of the 322  
county commissioners' association of Ohio, one of the 323  
representatives of the Ohio municipal league, and the 324  
representative of the Ohio township association shall all expire 325  
on December 31, 2016. The initial terms of the other 326  
representatives of the county commissioners' association of Ohio 327  
and the Ohio municipal league shall expire on December 31, 2014. 328  
Thereafter, terms of the members appointed by the governor shall 329  
be for four years, with each term ending on the same day of the 330  
same month as the term it succeeds. Each member appointed by the 331  
governor shall hold office from the date of the member's 332  
appointment until the end of the term for which the member was 333  
appointed, and may be reappointed. A member appointed by the 334

governor shall continue in office after the expiration date of 335  
the member's term until the member's successor takes office or 336  
until a period of sixty days has elapsed, whichever occurs 337  
first. Members appointed by the governor shall serve without 338  
compensation and shall not be reimbursed for expenses. 339

(4) A vacancy in the position of any member of the 340  
steering committee shall be filled for the unexpired term in the 341  
same manner as the original appointment. 342

(C) The steering committee shall generally advise the 343  
state on the implementation, operation, and maintenance of a 344  
statewide emergency services internet protocol network ~~that~~ 345  
~~would support state and local government,~~ a statewide next- 346  
generation 9-1-1 core-services system, and the dispatch of 347  
emergency service providers. The steering committee shall do all 348  
of the following: 349

~~(1) On or before May 15, 2013, deliver an initial report~~ 350  
~~to the speaker of the house of representatives, the president of~~ 351  
~~the senate, and the governor providing recommendations for the~~ 352  
~~state to address the development of a statewide emergency~~ 353  
~~services internet protocol network, which recommendations shall~~ 354  
~~include a review of the current funding model for this state's~~ 355  
~~9-1-1 systems and may include a recommendation for a reduction~~ 356  
~~in wireless 9-1-1 charges;~~ 357

~~(2)~~ Examine the readiness of the state's current 358  
technology infrastructure for a statewide emergency services 359  
internet protocol network; 360

~~(3)~~ (2) Research legislative authority with regard to 361  
governance and funding of a statewide emergency services 362  
internet protocol network, and provide recommendations on best 363

practices to limit duplicative efforts to ensure an effective 364  
transition to ~~next-generation~~ next generation 9-1-1; 365

~~(4) Make recommendations for consolidation of public 366  
safety answering point operations in this state, including 367  
recommendations for accelerating the consolidation schedule 368  
established in section 128.571 of the Revised Code, to 369  
accommodate next-generation 9-1-1 technology and to facilitate a 370  
more efficient and effective emergency services system; 371~~

~~(5)~~ (3) Recommend policies, procedures, and statutory or 372  
regulatory authority to effectively govern a statewide ~~emergency-~~ 373  
~~services internet protocol network~~ next generation 9-1-1 system; 374

~~(6)~~ (4) Designate a ~~next-generation~~ next generation 9-1-1 375  
statewide coordinator to serve as the primary point of contact 376  
for federal initiatives; 377

~~(7)~~ (5) Coordinate with statewide initiatives and 378  
associations such as the state interoperable executive 379  
committee, the Ohio geographically referenced information 380  
program council, the Ohio multi-agency radio communications 381  
system steering committee, and other interested parties; 382

~~(8)~~ (6) Serve as the entity responsible for the 383  
administration of Chapter 128. of the Revised Code. 384

(D) (1) A 9-1-1 service provider shall provide to the 385  
steering committee: 386

(a) The aggregate number of access lines that the provider 387  
maintains within the state of Ohio; 388

(b) The aggregate amount of costs and cost recovery 389  
associated with providing 9-1-1 service, including coverage 390  
under tariffs and bill and keep arrangements within this state; 391

(c) Any other information requested by the steering 392  
committee deemed necessary to support the transition to next 393  
generation 9-1-1. 394

(2) Any ~~political subdivision or governmental~~ entity 395  
operating a public safety answering point shall provide to the 396  
steering committee: 397

(a) The geographic location and population of the area for 398  
which the ~~planning committee entity~~ is responsible; 399

(b) Statistics detailing the number of 9-1-1 calls 400  
received; 401

(c) A report of expenditures made from disbursements for 402  
9-1-1; 403

(d) An inventory of and the technical specifications for 404  
the current 9-1-1 network and equipment; 405

(e) Any other information requested by the steering 406  
committee that is deemed necessary to support the transition to 407  
next generation 9-1-1. 408

(3) The information requested under divisions (D) (1) and 409  
(2) of this section shall be provided by the 9-1-1 service 410  
provider, political subdivision, or governmental entity within 411  
forty-five days of the request of the steering committee. 412

(E) ~~The steering committee shall hold its inaugural~~ 413  
~~meeting not later than thirty days after September 28, 2012.~~ 414  
~~Thereafter, the~~ steering committee shall meet at least once a 415  
~~month~~ quarter, either in person or utilizing telecommunication- 416  
conferencing technology. A majority of the voting members shall 417  
constitute a quorum. 418

(F) (1) The steering committee shall have a permanent 419

technical-standards subcommittee and a permanent public-safety- 420  
answering-point-operations subcommittee, and may, from time to 421  
time, establish additional subcommittees, to advise and assist 422  
the steering committee based upon the subcommittees' areas of 423  
expertise. The subcommittees may meet either in person or 424  
utilizing telecommunication-conferencing technology. A majority 425  
of the voting members shall constitute a quorum. 426

(2) The membership of subcommittees shall be determined by 427  
the steering committee. 428

(a) The technical-standards subcommittee shall include one 429  
member representing a wireline or wireless service provider that 430  
participates in the state's 9-1-1 system, one representative of 431  
the Ohio academic resources network, one representative of the 432  
Ohio multi-agency radio communications system steering 433  
committee, one representative of the Ohio geographically 434  
referenced information program, and one member representing each 435  
of the following associations selected by the steering committee 436  
from nominations received from that association: 437

(i) The Ohio telephone association; 438

(ii) The Ohio chapter of the association of public-safety 439  
communications officials; 440

(iii) The Ohio chapter of the national emergency number 441  
association. 442

(b) The public-safety-answering-point-operations 443  
subcommittee shall include one member representing the division 444  
of emergency management of the department of public safety, one 445  
member representing the state highway patrol, one member 446  
representing the division of emergency medical services of the 447  
department of public safety, two members recommended by the 448

county commissioners' association of Ohio who are managers of 449  
public safety answering points, two members recommended by the 450  
Ohio municipal league who are managers of public safety 451  
answering points, and one member from each of the following 452  
associations selected by the steering committee from nominations 453  
received from that association: 454

- (i) The buckeye state sheriffs' association; 455
- (ii) The Ohio association of chiefs of police; 456
- (iii) The Ohio ~~association of~~ fire chiefs association; 457
- (iv) The Ohio chapter of the association of public-safety 458  
communications officials; 459
- (v) The Ohio chapter of the national emergency number 460  
association. 461

(G) The committee is not an agency, as defined in section 462  
101.82 of the Revised Code, for purposes of sections 101.82 to 463  
101.87 of the Revised Code. 464

~~(H) As used in this section, "9-1-1 system," "wireless~~ 465  
~~service provider," "wireline service provider," "emergency~~ 466  
~~service provider," and "public safety answering point" have the~~ 467  
~~same meanings as in section 128.01 of the Revised Code.~~ 468

~~(I) As used in this section, "bill and keep arrangements"~~ 469  
~~has the same meaning as in 47 C.F.R. 51.713.~~ 470

**Sec. 128.021.** (A) Not later than January 1, 2014, and in 471  
accordance with Chapter 119. of the Revised Code, the steering 472  
committee shall adopt rules that establish technical and 473  
operational standards for public safety answering points 474  
eligible to receive disbursements under section 128.55 of the 475  
Revised Code. The rules shall incorporate industry standards and 476

best practices for ~~wireless~~ 9-1-1 services. Public safety 477  
answering points shall comply with the standards not later than 478  
two years after the effective date of the rules adopting the 479  
standards. A public safety answering point may be deemed 480  
compliant with rules for minimum staffing standards, if it can 481  
demonstrate compliance with all other rules for operational 482  
standards. 483

(B) Not later than one year after September 29, 2015, and 484  
in accordance with Chapter 119. of the Revised Code, the 485  
steering committee shall conduct an assessment of the 486  
operational standards for public safety answering points 487  
developed under division (A) of this section and revise the 488  
standards as necessary to ensure that the operational standards 489  
contain the following: 490

(1) Policies to ensure that public safety answering point 491  
personnel prioritize life-saving questions in responding to each 492  
call to a 9-1-1 system established under this chapter; 493

(2) A requirement that all public safety answering point 494  
personnel complete proper training or provide proof of prior 495  
training to give instructions regarding emergency situations. 496

(C) Upon the effective date of the amendments to this 497  
section by \_\_\_B\_\_\_ of the 134th general assembly, all public 498  
safety answering points that answer 9-1-1 calls for service from 499  
communications devices and services shall be subject to the 500  
public safety answering point operations rules. Public safety 501  
answering points not originally required to be compliant shall 502  
comply with the standards not later than two years after the 503  
effective date of the amendments to this section by \_\_\_B\_\_\_ of 504  
the 134th general assembly. 505

**Sec. 128.022.** (A) The steering committee shall establish 506  
guidelines for the tax commissioner to use when disbursing money 507  
from the ~~next generation~~ 9-1-1 government assistance fund to 508  
countywide 9-1-1 systems in the state, as well as guidelines for 509  
the use of funds from the next generation 9-1-1 fund. The 510  
guidelines shall be consistent with the standards adopted in 511  
section 128.021 of the Revised Code and shall specify that 512  
disbursements may be used for costs associated with the 513  
operation of and equipment for phase II wireless systems and for 514  
costs associated with a county's migration to next generation 9- 515  
1-1 systems and technology. The committee shall periodically 516  
review the guidelines described in this division and adjust them 517  
as needed. 518

(B) The committee shall report any adjustments to the 519  
guidelines described in division (A) of this section to the 520  
department of taxation. The adjustments shall take effect six 521  
months from the date the department is notified of the 522  
adjustments. 523

**Sec. 128.03.** (A) ~~(1)~~ A countywide 9-1-1 system shall 524  
include all of the territory of the townships and municipal 525  
corporations in the county and any portion of such a municipal 526  
corporation that extends into an adjacent county. 527

~~(2) The system shall exclude any territory served by a~~ 528  
~~wireline service provider that is not capable of reasonably~~ 529  
~~meeting the technical and economic requirements of providing the~~ 530  
~~wireline telephone network portion of the countywide system for~~ 531  
~~that territory. The system shall exclude from enhanced 9-1-1 any~~ 532  
~~territory served by a wireline service provider that is not~~ 533  
~~capable of reasonably meeting the technical and economic~~ 534  
~~requirements of providing the wireline telephone network portion~~ 535

~~of enhanced 9-1-1 for that territory. If a 9-1-1 planning~~ 536  
~~committee and a wireline service provider do not agree on~~ 537  
~~whether the provider is so capable, the planning committee shall~~ 538  
~~notify the steering committee, and the steering committee shall~~ 539  
~~determine whether the wireline service provider is so capable.~~ 540  
~~The planning committee shall ascertain whether such disagreement~~ 541  
~~exists before making its implementation proposal under division~~ 542  
~~(A) of section 128.07 of the Revised Code. The steering~~ 543  
~~committee's determination shall be in the form of an order. No~~ 544  
~~final plan shall require a wireline service provider to provide~~ 545  
~~the wireline telephone network portion of a 9-1-1 system that~~ 546  
~~the steering committee has determined the provider is not~~ 547  
~~reasonably capable of providing.~~ 548

(B) A countywide 9-1-1 system may be ~~a basic or an~~ 549  
enhanced or next generation 9-1-1 system, or a combination of 550  
the two, and shall be ~~for the purpose of providing both wireline~~ 551  
~~9-1-1 and wireless 9-1-1~~designed to provide access to emergency 552  
services from all connected communications sources. 553

(C) (1) Every emergency service provider that provides 554  
emergency service within the territory of a countywide 9-1-1 555  
system shall participate in the countywide system. 556

(2) A countywide 9-1-1 system may be provided directly by 557  
the county, by a regional council of governments, or by 558  
connecting directly to the statewide next generation 9-1-1 559  
system for call routing and core services. 560

(D) (1) Each public safety answering point shall be 561  
operated by a subdivision or a regional council of governments 562  
and shall be operated constantly. 563

(2) A subdivision or a regional council of governments 564

that operates a public safety answering point shall pay all of 565  
the costs associated with establishing, equipping, furnishing, 566  
operating, and maintaining that facility and shall allocate 567  
those costs among itself and the subdivisions served by the 568  
answering point based on the allocation formula in a final plan. 569  
The wireline service provider or other entity that provides or 570  
maintains the customer premises equipment shall bill the 571  
operating subdivision or the operating regional council of 572  
governments for the cost of providing such equipment, or its 573  
maintenance. A wireless service provider and a subdivision or 574  
regional council of governments operating a public safety 575  
answering point may enter into a service agreement for providing 576  
wireless enhanced 9-1-1 pursuant to a final plan adopted under 577  
this chapter. 578

(E) Except to the extent provided in a final plan that 579  
provides for funding of a 9-1-1 system in part through charges 580  
imposed under section ~~128.22~~ 128.35 of the Revised Code, each 581  
subdivision served by a public safety answering point shall pay 582  
the subdivision or regional council of governments that operates 583  
the answering point the amount computed in accordance with the 584  
allocation formula set forth in the final plan. 585

(F) Notwithstanding any other provision of law, the 586  
purchase or other acquisition, installation, and maintenance of 587  
the telephone network for a 9-1-1 system and the purchase or 588  
other acquisition, installation, and maintenance of customer 589  
premises equipment at a public safety answering point made in 590  
compliance with a final plan ~~or an agreement under section~~ 591  
~~128.09 of the Revised Code~~, including customer premises 592  
equipment used to provide wireless enhanced 9-1-1, are not 593  
subject to any requirement of competitive bidding. 594

(G) Each emergency service provider participating in a 595  
countywide 9-1-1 system shall maintain a telephone number in 596  
addition to 9-1-1. 597

~~(H) Whenever a final plan provides for the implementation 598  
of basic 9-1-1, the planning committee shall so notify the 599  
steering committee, which shall determine whether the wireline 600  
service providers serving the territory covered by the plan are 601  
capable of reasonably meeting the technical and economic 602  
requirements of providing the wireline telephone network portion 603  
of an enhanced 9-1-1 system. The determination shall be made 604  
solely for purposes of division (C) (2) of section 128.18 of the 605  
Revised Code. 606~~

~~(I)~~ If the public safety answering point personnel 607  
reasonably determine that a 9-1-1 call is not an emergency, the 608  
personnel shall provide the caller with the telephone number of 609  
an appropriate subdivision agency as applicable. 610

~~(J)~~ (I) A final plan adopted under this chapter, ~~or an 611  
agreement under section 128.09 of the Revised Code,~~ may provide 612  
that, by further agreement included in the plan ~~or agreement,~~ 613  
the state highway patrol or one or more public safety answering 614  
points of another 9-1-1 system is the public safety answering 615  
point or points for the provision of wireline or wireless 9-1-1 616  
for all or part of the territory of the 9-1-1 system established 617  
under the plan ~~or agreement~~. In that event, the subdivision for 618  
which the wireline or wireless 9-1-1 is provided as named in the 619  
agreement shall be deemed the subdivision operating the public 620  
safety answering point or points for purposes of this chapter, 621  
except that, for the purpose of division (D) (2) of this section, 622  
that subdivision shall pay only so much of the costs of 623  
establishing, equipping, furnishing, operating, or maintaining 624

any such public safety answering point as are specified in the 625  
agreement with the patrol or other system. 626

~~(K)~~ (J) A final plan for the provision of wireless 627  
enhanced 9-1-1 shall provide that any wireless 9-1-1 calls 628  
routed to a state highway patrol-operated public safety 629  
answering point by default, due to a wireless service provider 630  
so routing all such calls of its subscribers without prior 631  
permission, are instead to be routed as provided under the plan. 632  
Upon the implementation of countywide wireless enhanced 9-1-1 633  
pursuant to a final plan, the state highway patrol shall cease 634  
any functioning as a public safety answering point providing 635  
wireless 9-1-1 within the territory covered by the countywide 9- 636  
1-1 system so established, unless the patrol functions as a 637  
public safety answering point providing wireless enhanced 9-1-1 638  
pursuant to an agreement included in the plan as authorized 639  
under division ~~(J)~~ (I) of this section. 640

**Sec. 128.05.** Each county shall appoint a county 9-1-1 641  
coordinator to serve as the administrative coordinator for all 642  
public safety answering points participating in the countywide 643  
9-1-1 final plan described in section 128.03 of the Revised Code 644  
and shall also serve as a liaison with other county coordinators 645  
and the 9-1-1 program office. 646

**Sec. 128.06.** (A) ~~A board of~~ Except as provided in division 647  
~~(B) of this section, every county commissioners or the~~ 648  
~~legislative authority of any municipal corporation in the county~~ 649  
~~that contains at least thirty per cent of the county's~~ 650  
~~population may adopt a resolution to convene~~ shall maintain a 651  
county 9-1-1 planning program review committee, which shall 652  
serve without compensation and shall consist of ~~three~~ six voting 653  
members as follows: 654

(1) ~~The president or other presiding officer~~ A member of 655  
the board of county commissioners, who shall serve as 656  
chairperson of the committee; 657

(2) The chief executive officer of the most populous 658  
municipal corporation in the county; 659

(3) ~~From the more populous of the following, either the~~ 660  
~~chief executive officer of the second most populous municipal~~ 661  
~~corporation in the county or a~~ A member of the board of township 662  
trustees of the most populous township in the county as selected 663  
by majority vote of the board of trustees. 664

~~In counties with a population of one hundred seventy-five~~ 665  
~~thousand or more, the planning committee shall consist of two~~ 666  
~~additional voting members as follows: a;~~ 667

(4) A member of a board of township trustees selected by 668  
the majority of boards of township trustees in the county 669  
pursuant to resolutions they adopt, ~~and the chief executive~~ 670  
~~officer;~~ 671

(5) A member of the legislative authority of a municipal 672  
corporation in the county selected by the majority of the 673  
legislative authorities of municipal corporations in the county 674  
pursuant to resolutions they adopt; 675

(6) An elected official from within the county appointed 676  
by the board of county commissioners. 677

When determining population under ~~this division~~ (A) (2) of 678  
this section, population residing outside the county shall be 679  
excluded. 680

(B) In counties with fewer than five townships and a 681  
population in excess of seven hundred fifty thousand, the 682

composition of the 9-1-1 program review committee shall consist 683  
of five members as follows: 684

(1) A member of the board of county commissioners, who 685  
shall serve as chairperson of the committee; 686

(2) The chief executive officer of the most populous 687  
municipal corporation in the county. Population residing outside 688  
the county shall be excluded when making this determination. 689

(3) A member from one of the following, whichever is more 690  
populous: 691

(a) The chief executive officer of the second most 692  
populous municipal corporation in the county; 693

(b) A member of the board of township trustees of the most 694  
populous township in the county as selected by majority vote of 695  
the board of trustees. 696

(4) The chief executive officer of a municipal corporation 697  
in the county selected by the majority of the legislative 698  
authorities of municipal corporations in the county pursuant to 699  
resolutions they adopt; 700

(5) A member of a board of township trustees selected by 701  
the majority of boards of township trustees in the county 702  
pursuant to resolutions they adopt. 703

~~(C) Within thirty days after the adoption of a resolution~~ 704  
~~to convene the Each committee under division (A) of this~~ 705  
~~section, the committee shall convene for the sole purpose of~~ 706  
~~developing maintain and amend a final plan for implementing and~~ 707  
~~operating a countywide 9-1-1 system. The Any amendment to the~~ 708  
~~final plan shall require a two-thirds vote of the committee.~~ 709  
~~Each committee shall convene at least once annually for the~~ 710

purposes of maintaining or amending a final plan described in 711  
this section. 712

(D) Each committee shall, not later than the first day of 713  
March of each year, submit a report to the political 714  
subdivisions within the county and to the 9-1-1 program office 715  
detailing the sources and amounts of revenue expended to support 716  
and all costs incurred to operate the countywide 9-1-1 system 717  
and the public safety answering points that are a part of that 718  
system for the previous calendar year. A county shall provide 719  
the county's committee with any clerical, legal, and other staff 720  
assistance necessary ~~to develop the final plan and shall pay for~~ 721  
~~copying, mailing, and any other such expenses incurred by the~~ 722  
~~committee in developing the final plan and in meeting the~~ 723  
~~requirements imposed by sections 128.06 to 128.08 of the Revised~~ 724  
~~Code.~~ 725

~~(C) The 9-1-1 planning committee shall appoint a 9-1-1~~ 726  
~~technical advisory committee to assist it in planning the~~ 727  
~~countywide 9-1-1 system. The advisory committee shall include at~~ 728  
~~least one fire chief and one police chief serving in the county,~~ 729  
~~the county sheriff, a representative of the state highway patrol~~ 730  
~~selected by the patrol, one representative of each telephone~~ 731  
~~company in each case selected by the telephone company~~ 732  
~~represented, the director/coordinator of emergency management~~ 733  
~~appointed under section 5502.26, 5502.27, or 5502.271 of the~~ 734  
~~Revised Code, as appropriate, and a member of a board of~~ 735  
~~township trustees of a township in the county selected by a~~ 736  
~~majority of boards of township trustees in the county pursuant~~ 737  
~~to resolutions they adopt.~~ 738

**Sec. 128.07.** ~~(A) The 9-1-1 planning committee shall~~ 739  
~~prepare a proposal on the implementation of a countywide 9-1-1~~ 740

~~system and shall hold a public meeting on the proposal to~~ 741  
~~explain the system to and receive comments from public~~ 742  
~~officials. At least thirty but not more than sixty days before~~ 743  
~~the meeting, the committee shall send a copy of the~~ 744  
~~implementation proposal and written notice of the meeting.~~ 745

~~(1) To the board of county commissioners, the legislative~~ 746  
~~authority of each municipal corporation in the county, and to~~ 747  
~~the board of trustees of each township in the county, either by~~ 748  
~~certified mail or, if the committee has record of an internet~~ 749  
~~identifier of record associated with the board or legislative~~ 750  
~~authority, by ordinary mail and by that internet identifier of~~ 751  
~~record; and~~ 752

~~(2) To the board of trustees, directors, or park~~ 753  
~~commissioners of each subdivision that will be served by a~~ 754  
~~public safety answering point under the plan.~~ 755

~~(B) The proposal and the final plan adopted by the~~ 756  
~~committee required under section 128.06 of the Revised Code~~ 757  
~~shall specify:~~ 758

(1) Which telephone companies serving customers in the 759  
county and, as authorized in division (A) ~~(1)~~ of section 128.03 760  
of the Revised Code, in an adjacent county will participate in 761  
the 9-1-1 system; 762

(2) The location and number of public safety answering 763  
points; ~~how they~~ the public safety answering points will be 764  
connected to a company's telephone network county's preferred 765  
next generation 9-1-1 system; from what geographic territory 766  
each public safety answering point will receive 9-1-1 calls; 767  
whether ~~basic or enhanced~~ 9-1-1 or next generation 9-1-1 service 768  
will be provided within such territory; what subdivisions will 769

be served by the public safety answering point; and whether ~~an~~a 770  
public safety answering point will respond to calls by directly 771  
dispatching an emergency service provider, by relaying a message 772  
to the appropriate emergency service provider, or by 773  
transferring the call to the appropriate emergency service 774  
provider; 775

(3) How originating service providers must connect to the 776  
core 9-1-1 system identified by the final plan and what methods 777  
will be utilized by the originating service providers to provide 778  
9-1-1 voice, text, other forms of messaging media, and caller 779  
location to the core 9-1-1 system; 780

(4) That in instances where a public safety answering 781  
point, even if capable, does not directly dispatch all entities 782  
that provide the emergency services potentially needed for an 783  
incident, without significant delay, that request shall be 784  
transferred or the information electronically relayed to the 785  
entity that directly dispatches the potentially needed emergency 786  
services; 787

(5) Which subdivision or regional council of governments 788  
will establish, equip, furnish, operate, and maintain a 789  
particular public safety answering point; 790

~~(4)~~(6) A projection of the initial cost of establishing, 791  
equipping, and furnishing and of the annual cost of the first 792  
five years of operating and maintaining each public safety 793  
answering point; 794

~~(5)~~(7) Whether the cost of establishing, equipping, 795  
furnishing, operating, or maintaining each public safety 796  
answering point should be funded through charges imposed under 797  
section ~~128.22~~128.35 of the Revised Code or will be allocated 798

among the subdivisions served by the answering point and, if any 799  
such cost is to be allocated, the formula for so allocating it; 800

~~(6)~~ (8) How each emergency service provider will respond 801  
to a misdirected call or the provision of a caller location that 802  
is either misrepresentative of the actual location or does not 803  
meet requirements of the federal communications commission or 804  
other accepted national standards as they exist on the date of 805  
the call origination. 806

~~(C) Following the meeting required by this section, the 9-~~ 807  
~~1-1 planning committee may modify the implementation proposal-~~ 808  
~~and, no later than nine months after the resolution authorized-~~ 809  
~~by section 128.06 of the Revised Code is adopted, may adopt, by-~~ 810  
~~majority vote, a final plan for implementing a countywide 9-1-1-~~ 811  
~~system. If a planning committee and wireline service provider do-~~ 812  
~~not agree on whether the wireline service provider is capable of~~ 813  
~~providing the wireline telephone network as described under~~ 814  
~~division (A) of section 128.03 of the Revised Code and the~~ 815  
~~planning committee refers that question to the steering-~~ 816  
~~committee, the steering committee may extend the nine month-~~ 817  
~~deadline established by this division to twelve months.~~ 818  
~~Immediately on completion of the plan, the planning-~~ (B) (1) The 819  
9-1-1 program review committee shall send a copy of the final 820  
plan: 821

~~(1)~~ (a) To the board of county commissioners of the 822  
county, to the legislative authority of each municipal 823  
corporation in the county, and to the board of township trustees 824  
of each township in the county either by certified mail or, if 825  
the committee has record of an internet identifier of record 826  
associated with the board or legislative authority, by ordinary 827  
mail and by that internet identifier of record; and 828

~~(2)-(b)~~ To the board of trustees, directors, or park 829  
commissioners of each subdivision that will be served by a 830  
public safety answering point under the plan. 831

~~(D)-(2)~~ The 9-1-1 program review committee shall file a 832  
copy of its current final plan with the Ohio 9-1-1 program 833  
office not later than six months after the effective date of 834  
this amendment. Any revisions or amendments shall be filed not 835  
later than ninety days after adoption. 836

(C) As used in this section, "internet identifier of 837  
record" has the same meaning as in section 9.312 of the Revised 838  
Code. 839

**Sec. 128.08.** (A) Within sixty days after receipt of the 840  
final plan pursuant to division ~~(C)-(B) (1)~~ of section 128.07 of 841  
the Revised Code, the board of county commissioners of the 842  
county and the legislative authority of each municipal 843  
corporation in the county and of each township whose territory 844  
is proposed to be included in a countywide 9-1-1 system shall 845  
act by resolution to approve or disapprove the plan, except 846  
that, with respect to a final plan that provides for funding of 847  
the 9-1-1 system in part through charges imposed under section 848  
~~128.22-128.35~~ of the Revised Code, the board of county 849  
commissioners shall not act by resolution to approve or 850  
disapprove the plan until after a resolution adopted under 851  
section ~~128.22-128.35~~ of the Revised Code has become effective 852  
as provided in division (D) of that section. ~~A municipal~~ 853  
~~corporation or township whose territory is proposed to be~~ 854  
~~included in the system includes any municipal corporation or~~ 855  
~~township in which a part of its territory is excluded pursuant~~ 856  
~~to division (A) (2) of section 128.03 of the Revised Code. Each~~ 857  
such authority immediately shall notify the board of county 858

commissioners in writing of its approval or disapproval of the 859  
final plan. Failure by a board or legislative authority to 860  
notify the board of county commissioners of approval or 861  
disapproval within such sixty-day period shall be deemed 862  
disapproval by the board or authority. 863

(B) As used in this division, "county's population" 864  
excludes the population of any municipal corporation or township 865  
that, under the plan, is completely excluded from 9-1-1 service 866  
in the county's final plan. A countywide plan is effective if 867  
all of the following entities approve the plan in accordance 868  
with this section: 869

(1) The board of county commissioners; 870

(2) The legislative authority of a municipal corporation 871  
that contains at least thirty per cent of the county's 872  
population, if any; 873

(3) The legislative authorities of municipal corporations 874  
and townships that contain at least sixty per cent of the 875  
county's population or, if the plan has been approved by a 876  
municipal corporation that contains at least sixty per cent of 877  
the county's population, by the legislative authorities of 878  
municipal corporations and townships that contain at least 879  
seventy-five per cent of the county's population. 880

(C) After a countywide plan approved in accordance with 881  
this section is adopted, all of the telephone companies, 882  
subdivisions, and regional councils of governments included in 883  
the plan are subject to the specific requirements of the plan 884  
and to this chapter. 885

**Sec. 128.12.** (A) An amended final plan is required for any 886  
of the following purposes: 887

- (1) Expanding the territory included in the countywide 9-1-1 system; 888  
889
- (2) Upgrading any part or all of ~~a the countywide 9-1-1~~ 890  
~~system from basic to enhanced wireline 9-1-1;~~ 891
- (3) Adjusting the territory served by a public safety answering point; 892  
893
- (4) Permitting a regional council of governments to 894  
operate a public safety answering point; 895
- (5) Represcribing the funding of public safety answering 896  
points as between the alternatives set forth in division ~~(B) (5)~~ 897  
(A) (7) of section 128.07 of the Revised Code; 898
- (6) Providing for wireless enhanced 9-1-1; 899
- (7) Adding, changing, or removing a ~~telephone company 9-1-~~ 900  
1 system service provider as a participant in ~~a the countywide~~ 901  
~~9-1-1 system after the implementation of wireline 9-1-1 or~~ 902  
~~wireless enhanced 9-1-1;~~ 903
- (8) Providing that the state highway patrol or one or more 904  
public safety answering points of another 9-1-1 system function 905  
as a public safety answering point or points for the provision 906  
of wireline or wireless 9-1-1 for all or part of the territory 907  
of the system established under the final plan, as contemplated 908  
under division ~~(J)~~ (I) of section 128.03 of the Revised Code; 909
- (9) Making any other necessary adjustments to the plan. 910
- ~~(B) (1) To amend a final plan for the purpose described in~~ 911  
~~division (A) (7) of this section, an entity that wishes to be~~ 912  
~~added as a participant in a 9-1-1 system shall file a written~~ 913  
~~letter of that intent with the board of county commissioners of~~ 914  
~~the county that approved the final plan. The final plan is~~ 915

~~deemed amended upon the filing of that letter. The entity that~~ 916  
~~files the letter shall send written notice of that filing to all~~ 917  
~~subdivisions, regional councils of governments, and telephone~~ 918  
~~companies participating in the system.~~ 919

~~(2)~~ An amendment to a final plan for any other purpose set 920  
forth in division (A) of this section may be made by an addendum 921  
approved by a majority of the 9-1-1 planning program review 922  
committee. The board of county commissioners shall call a 923  
meeting of the 9-1-1 planning program review committee for the 924  
purpose of considering an addendum pursuant to this division. 925

~~(3)~~ (2) Adoption of any resolution under section ~~128.22~~ 926  
128.35 of the Revised Code pursuant to a final plan that both 927  
has been adopted and provides for funding through charges 928  
imposed under that section is not an amendment of a final plan 929  
for the purpose of this division. 930

(C) When a final plan is amended for a purpose described 931  
in division (A) (1), (2), or (7) of this section, sections ~~128.18~~ 932  
128.33 and 5733.55 of the Revised Code apply with respect to the 933  
receipt of the nonrecurring and recurring rates and charges for 934  
the wireline telephone network portion of the 9-1-1 system. 935

**Sec. ~~128.40~~ 128.20.** There is hereby created within the 936  
department of administrative services the 9-1-1 program office, 937  
headed by an administrator in the unclassified civil service 938  
pursuant to division (A) (9) of section 124.11 of the Revised 939  
Code. The administrator shall be appointed by and serve at the 940  
pleasure of the director of administrative services and shall 941  
report directly to the state chief information officer. The 942  
program office shall oversee administration of the ~~wireless~~ 9-1- 943  
1 government assistance fund, the ~~wireless~~ 9-1-1 program fund, 944  
and the next generation 9-1-1 fund. 945

Sec. 128.21. (A) The 9-1-1 program office shall coordinate 946  
and manage a statewide next generation 9-1-1 core services 947  
system. The office shall interoperate the system with Canada and 948  
the states that border this state. The office shall also manage 949  
the vendors supplying the equipment and services for the system 950  
to the department of administrative services. 951

(B) (1) The statewide next generation 9-1-1 core services 952  
system shall be capable of providing 9-1-1 core services for all 953  
of the territory of all the counties within this state, over 954  
both land and water. The system shall route all 9-1-1 traffic 955  
using location and policy-based routing to legacy enhanced 9-1-1 956  
public safety answering points, next generation 9-1-1 public 957  
safety answering points, and local next generation 9-1-1 958  
systems. The system shall be designed to provide access to 959  
emergency services from all connected communications sources and 960  
provide multimedia data capabilities for public safety answering 961  
points and other emergency service organizations. 962

(2) The emergency services internet protocol network that 963  
supports the statewide next generation 9-1-1 core services 964  
system shall be capable of being shared by all public safety 965  
agencies. It may be constructed from a mix of dedicated and 966  
shared facilities. It may be interconnected at local, regional, 967  
state, federal, national, and international levels to form an 968  
internet-protocol-based inter-network, or network of networks. 969

Sec. 128.211. (A) Not later than six months after the 970  
effective date of this section, the 9-1-1 program office shall 971  
draft, submit, or update a state of Ohio 9-1-1 plan to the 972  
steering committee. The plan shall include all of the following: 973

(1) A specific plan to address the amendments to this 974  
chapter by \_\_\_B\_\_\_ of the 134th general assembly; 975

|                                                                          |      |
|--------------------------------------------------------------------------|------|
| <u>(2) Specific system details describing interoperability</u>           | 976  |
| <u>among counties, the states bordering this state, and Canada;</u>      | 977  |
| <u>(3) A progression plan for the system and sustainability</u>          | 978  |
| <u>within the funding method encompassed by sections 128.41 to</u>       | 979  |
| <u>128.422 of the Revised Code.</u>                                      | 980  |
| <u>(B) Not later than six months after the plan is submitted</u>         | 981  |
| <u>under division (A) of this section, the steering committee shall</u>  | 982  |
| <u>review and may approve the plan.</u>                                  | 983  |
| <u><b>Sec. 128.212.</b> (A) Any entity in this state that operates a</u> | 984  |
| <u>9-1-1 system, emergency services internet-protocol network, or</u>    | 985  |
| <u>public safety answering point and that pursues a 9-1-1 grant</u>      | 986  |
| <u>from the state or federal government shall present a letter of</u>    | 987  |
| <u>coordination from the 9-1-1 program office.</u>                       | 988  |
| <u>(B) The letter of coordination shall state all of the</u>             | 989  |
| <u>following:</u>                                                        | 990  |
| <u>(1) The entity described in division (A) of this section;</u>         | 991  |
| <u>(2) The specific grantor identification;</u>                          | 992  |
| <u>(3) The dollar amount of the grant;</u>                               | 993  |
| <u>(4) The intended use of the grant;</u>                                | 994  |
| <u>(5) The system, equipment, software, or any component to</u>          | 995  |
| <u>be procured with the grant and the purpose of the grant do not</u>    | 996  |
| <u>inhibit, conflict, or reduce interoperability with the statewide</u>  | 997  |
| <u>next generation 9-1-1 core services system and emergency</u>          | 998  |
| <u>services internet-protocol network and is consistent with the</u>     | 999  |
| <u>state of Ohio 9-1-1 plan.</u>                                         | 1000 |
| <u><b>Sec. 128.22.</b> The 9-1-1 program office may do all of the</u>    | 1001 |
| <u>following:</u>                                                        | 1002 |

|                                                                         |      |
|-------------------------------------------------------------------------|------|
| <u>(A) Expend funds from the 9-1-1 program fund for the</u>             | 1003 |
| <u>purposes of 9-1-1 public education;</u>                              | 1004 |
| <u>(B) Coordinate, adopt, and communicate all necessary</u>             | 1005 |
| <u>technical and operational standards and requirements to ensure</u>   | 1006 |
| <u>an effective model for a statewide interconnected 9-1-1 system;</u>  | 1007 |
| <u>(C) Collect and distribute data from and to public safety</u>        | 1008 |
| <u>answering points, service providers, and emergency service</u>       | 1009 |
| <u>providers regarding both of the following:</u>                       | 1010 |
| <u>(1) The status and operation of the components of the</u>            | 1011 |
| <u>statewide 9-1-1 system, including all of the following:</u>          | 1012 |
| <u>(a) The aggregate number of access lines that the provider</u>       | 1013 |
| <u>maintains within this state;</u>                                     | 1014 |
| <u>(b) The aggregate amount of costs and cost recovery</u>              | 1015 |
| <u>associated with providing 9-1-1 service, including coverage</u>      | 1016 |
| <u>under tariffs and bill and keep arrangements within this state;</u>  | 1017 |
| <u>(c) Any other information requested by the steering</u>              | 1018 |
| <u>committee and deemed necessary to support the transition to next</u> | 1019 |
| <u>generation 9-1-1.</u>                                                | 1020 |
| <u>(2) Location information necessary for the reconciliation</u>        | 1021 |
| <u>and synchronization of next generation 9-1-1 location</u>            | 1022 |
| <u>information, including all of the following:</u>                     | 1023 |
| <u>(a) Address location information;</u>                                | 1024 |
| <u>(b) Master street address guide;</u>                                 | 1025 |
| <u>(c) Service order inputs;</u>                                        | 1026 |
| <u>(d) Geographic information system files;</u>                         | 1027 |
| <u>(e) Street center lines;</u>                                         | 1028 |

|                                                                         |      |
|-------------------------------------------------------------------------|------|
| <u>(f) Response boundaries;</u>                                         | 1029 |
| <u>(g) Administrative boundaries;</u>                                   | 1030 |
| <u>(h) Address points.</u>                                              | 1031 |
| <u>(D) Require, coordinate, oversee, and limit data</u>                 | 1032 |
| <u>collection and distribution to ensure that data collection and</u>   | 1033 |
| <u>distribution meets legal privacy and confidentiality</u>             | 1034 |
| <u>requirements;</u>                                                    | 1035 |
| <u>(E) With advice from the 9-1-1 steering committee, enter</u>         | 1036 |
| <u>into interlocal contracts, interstate contracts, intrastate</u>      | 1037 |
| <u>contracts, and federal contracts for the purpose of implementing</u> | 1038 |
| <u>statewide 9-1-1 services.</u>                                        | 1039 |
| <u>Sec. 128.221. (A) The data described in section 128.22 of</u>        | 1040 |
| <u>the Revised Code shall be protected in accordance with</u>           | 1041 |
| <u>applicable provisions of the Revised Code. Charges, terms, and</u>   | 1042 |
| <u>conditions for the disclosure or use of that data provided by</u>    | 1043 |
| <u>public safety answering points, service providers, and emergency</u> | 1044 |
| <u>service providers for the purpose of 9-1-1 shall be subject to</u>   | 1045 |
| <u>the jurisdiction of the steering committee.</u>                      | 1046 |
| <u>(B) Data and information that contribute to more effective</u>       | 1047 |
| <u>9-1-1 services and emergency response may be accessed and shared</u> | 1048 |
| <u>among 9-1-1 and emergency response functions specifically for</u>    | 1049 |
| <u>the purposes of effective emergency response, while ensuring the</u> | 1050 |
| <u>overall privacy and confidentiality of the data and information</u>  | 1051 |
| <u>involved.</u>                                                        | 1052 |
| <u>Sec. 128.23. (A) Every telecommunication service provider</u>        | 1053 |
| <u>able to generate 9-1-1 traffic within the state shall do all of</u>  | 1054 |
| <u>the following:</u>                                                   | 1055 |
| <u>(1) Register with the 9-1-1 program office;</u>                      | 1056 |

(2) Provide a single point of contact to the 9-1-1 program 1057  
office who has the authority to assist in location-data 1058  
discrepancies, including 9-1-1 traffic misroutes and no-record- 1059  
found errors; 1060

(3) Provide location data for all 9-1-1 traffic with the 1061  
accuracy and validity necessary to ensure proper routing to the 1062  
most appropriate public safety answering point or local next 1063  
generation 9-1-1 system. Provision of this location data may 1064  
include both of the following: 1065

(a) Preprovisioning of location data into a state-operated 1066  
database utilizing industry standard protocols; 1067

(b) Providing a routable location with the 9-1-1 traffic 1068  
at call time, utilizing approved standards for both legacy and 1069  
next generation 9-1-1. 1070

(B) If a service provider subject to division (A) of this 1071  
section is notified by the 9-1-1 program office of a discrepancy 1072  
in location data, the service provider shall correct the 1073  
discrepancy during the next business day. 1074

(C) All data provided under this section is private and 1075  
subject to applicable privacy laws and shall not be considered a 1076  
"public record" for purposes of section 149.43 of the Revised 1077  
Code. 1078

**Sec. 128.24.** (A) Except as provided in division (C) of 1079  
this section: 1080

(1) Each operator of a multiline telephone system that was 1081  
installed or substantially renovated on or after the effective 1082  
date of \_\_\_B\_\_\_ of the 134th general assembly, shall provide to 1083  
the end user the same level of 9-1-1 service that is provided to 1084  
other end users of 9-1-1 within the state. That service shall 1085

include the provision of either of the following, which shall 1086  
satisfy the requirements of division (A) (3) of this section: 1087

(a) Legacy automatic number identification and automatic 1088  
location identification; 1089

(b) Next generation 9-1-1 location data. 1090

(2) Each operator of a multiline telephone system that was 1091  
installed or substantially renovated on or after the effective 1092  
date of \_\_\_ B \_\_\_ of the 134th general assembly, shall provide an 1093  
emergency-response-location identifier as part of the location 1094  
transmission to the public safety answering point, using either 1095  
legacy private-switch automatic location identification or next 1096  
generation 9-1-1 methodologies. 1097

(3) Each operator of a multiline telephone system that was 1098  
installed or substantially renovated on or after the effective 1099  
date of \_\_\_ B \_\_\_ of the 134th general assembly, shall identify 1100  
the specific location of the caller using an emergency response 1101  
location that includes the public street address of the building 1102  
from which the call originated, a suite or room number, the 1103  
building floor, and a building identifier, if applicable. 1104

(B) All locations provided under this section shall be 1105  
either master-street-address-guide or next-generation-9-1-1- 1106  
location-validation-function valid. 1107

(C) The requirements of divisions (A) (1), (2), and (3) of 1108  
this section do not apply to a multiline telephone system in a 1109  
workspace of less than seven thousand square feet in a single 1110  
building, on a single level of a structure, having a single 1111  
public street address. 1112

**Sec. 128.241.** Beginning not later than one year after the 1113  
effective date of this section and except as provided in 1114

sections 128.242 and 128.243 of the Revised Code, a business 1115  
service user that provides residential or business facilities, 1116  
owns or controls a multiline telephone system or voice over 1117  
internet protocol system in those facilities, and provides 1118  
outbound dialing capacity from those facilities shall ensure 1119  
both of the following: 1120

(A) In the case of a multiline telephone system that is 1121  
capable of initiating a 9-1-1 call, the system is connected to 1122  
the public switched telephone network in such a way that when an 1123  
individual using the system dials 9-1-1, the call connects to 1124  
the public safety answering point without requiring the user to 1125  
dial any additional digit or code. 1126

(B) The system is configured to provide notification of 1127  
any 9-1-1 call made through the system to a centralized location 1128  
on the same site as the system. The business service user is not 1129  
required to have a person available at the location to receive a 1130  
notification. 1131

**Sec. 128.242.** Except as provided in section 128.243 of the 1132  
Revised Code, a business service user to which all of the 1133  
following apply is exempt from the requirements of section 1134  
128.241 of the Revised Code until two years after the effective 1135  
date of this section: 1136

(A) The requirements would be unduly and unreasonably 1137  
burdensome. 1138

(B) The multiline telephone system or voice over internet 1139  
protocol system needs to be reprogrammed or replaced. 1140

(C) The business service user made a good-faith attempt to 1141  
reprogram or replace the system. 1142

(D) The business service user agrees to place an 1143

instructional sticker next to the telephones that explains how 1144  
to access 9-1-1 in case of emergency, provides the specific 1145  
location where the device is installed, and reminds the caller 1146  
to give the location information to the 9-1-1 call taker. 1147

(E) The instructions described in division (D) of this 1148  
section are printed in at least sixteen-point boldface type in a 1149  
contrasting color using a font that is easily readable. 1150

(F) The business service user affirms in an affidavit the 1151  
conditions specified in divisions (B), (C), (D), and (E) of this 1152  
section. 1153

(G) The affidavit described in division (F) of this 1154  
section includes the manufacturer and model number of the 1155  
system. 1156

**Sec. 128.243.** Sections 128.241 and 128.242 of the Revised 1157  
Code shall not apply if they are preempted by or in conflict 1158  
with federal law. 1159

**Sec. 128.25.** Each county shall provide a single point of 1160  
contact to the 9-1-1 program office who has the authority to 1161  
assist in location-data discrepancies, 9-1-1 traffic misroutes, 1162  
and boundary disputes between public safety answering points. 1163

**Sec. 128.26.** Not later than five years after the date that 1164  
the statewide next generation 9-1-1 core services system is 1165  
operationally available to all counties in the state, each 1166  
county or, as applicable, each regional council of governments, 1167  
shall provide next generation 9-1-1 service for all areas to be 1168  
covered as set forth in the county's final plan or the council's 1169  
agreement. 1170

**Sec. 128.27.** A service provider that operates within a 1171  
county that participates in the statewide next generation 9-1-1 1172

core services system or within the area served by a regional 1173  
council of governments that participates in that system shall 1174  
deliver the 9-1-1 traffic that originates in that geographic 1175  
area to the next generation 9-1-1 core for that geographic area. 1176

**Sec. 128.28.** If a service provider or county participates 1177  
in the statewide next generation 9-1-1 core services system, the 1178  
service provider or county shall adhere to standards of the 9-1- 1179  
1 program office, which may include standards created by the 1180  
national emergency number association and the internet 1181  
engineering task force. 1182

**Sec. ~~128.18~~ 128.33.** (A) In accordance with this chapter 1183  
and Chapters 4901., 4903., 4905., and 4909. of the Revised Code, 1184  
the public utilities commission shall determine the just, 1185  
reasonable, and compensatory rates, tolls, classifications, 1186  
charges, or rentals to be observed and charged for the wireline 1187  
telephone network portion of a basic or enhanced 9-1-1 system, 1188  
and each telephone company that is a wireline service provider 1189  
participating in the system shall be subject to those chapters, 1190  
to the extent they apply, as to the service provided by its 1191  
portion of the wireline telephone network for the system as 1192  
described in the final plan ~~or to be installed pursuant to~~ 1193  
~~agreements under section 128.09 of the Revised Code,~~ and as to 1194  
the rates, tolls, classifications, charges, or rentals to be 1195  
observed and charged for that service. 1196

(B) Only the customers of a participating telephone 1197  
company described in division (A) of this section that are 1198  
served within the area covered by a 9-1-1 system shall pay the 1199  
recurring rates for the maintenance and operation of the 1200  
company's portion of the wireline telephone network of the 1201  
system. Such rates shall be computed by dividing the total 1202

monthly recurring rates set forth in the company's schedule as 1203  
filed in accordance with section 4905.30 of the Revised Code, by 1204  
the total number of residential and business customer access 1205  
lines, or their equivalent, within the area served. Each 1206  
residential and business customer within the area served shall 1207  
pay the recurring rates based on the number of its residential 1208  
and business customer access lines or their equivalent. No 1209  
company shall include such amount on any customer's bill until 1210  
the company has completed its portion of the wireline telephone 1211  
network in accordance with the terms, conditions, requirements, 1212  
and specifications of the final plan ~~or an agreement made under~~ 1213  
~~section 128.09 of the Revised Code.~~ 1214

(C) (1) Except as otherwise provided in division (C) (2) of 1215  
this section, a participating telephone company described in 1216  
division (A) of this section may receive through the credit 1217  
authorized by section 5733.55 of the Revised Code the total 1218  
nonrecurring charges for its portion of the wireline telephone 1219  
network of the system and the total nonrecurring charges for any 1220  
updating or modernization of that wireline telephone network in 1221  
accordance with the terms, conditions, requirements, and 1222  
specifications of the final plan ~~or pursuant to agreements under~~ 1223  
~~section 128.09 of the Revised Code,~~ as such charges are set 1224  
forth in the schedule filed by the telephone company in 1225  
accordance with section 4905.30 of the Revised Code. However, 1226  
that portion, updating, or modernization shall not be for or 1227  
include the provision of wireless 9-1-1. As applicable, the 1228  
receipt of permissible charges shall occur only upon the 1229  
completion of the installation of the network or the completion 1230  
of the updating or modernization. 1231

(2) The credit shall not be allowed under division (C) (1) 1232  
of this section for the upgrading of a system from basic to 1233

enhanced wireline 9-1-1 if both of the following apply: 1234

(a) The telephone company received the credit for the 1235  
wireline telephone network portion of the basic 9-1-1 system now 1236  
proposed to be upgraded. 1237

(b) At the time the final plan ~~or agreement pursuant to~~ 1238  
~~section 128.09 of the Revised Code~~ calling for the basic 9-1-1 1239  
system was agreed to, the telephone company was capable of 1240  
reasonably meeting the technical and economic requirements of 1241  
providing the wireline telephone network portion of an enhanced 1242  
9-1-1 system within the territory proposed to be upgraded, ~~as~~ 1243  
~~determined by the steering committee under division (A) or (H)~~ 1244  
~~of section 128.03 or division (C) of section 128.09 of the~~ 1245  
~~Revised Code.~~ 1246

(3) If the credit is not allowed under division (C) (2) of 1247  
this section, the total nonrecurring charges for the wireline 1248  
telephone network used in providing 9-1-1 service, as set forth 1249  
in the schedule filed by a telephone company in accordance with 1250  
section 4905.30 of the Revised Code, on completion of the 1251  
installation of the network in accordance with the terms, 1252  
conditions, requirements, and specifications of the final plan- 1253  
~~or pursuant to section 128.09 of the Revised Code,~~ shall be paid 1254  
by the municipal corporations and townships with any territory 1255  
in the area in which such upgrade from basic to enhanced 9-1-1 1256  
is made. 1257

(D) If customer premises equipment for a public safety 1258  
answering point is supplied by a telephone company that is 1259  
required to file a schedule under section 4905.30 of the Revised 1260  
Code pertaining to customer premises equipment, the recurring 1261  
and nonrecurring rates and charges for the installation and 1262  
maintenance of the equipment specified in the schedule shall 1263

apply. 1264

**Sec. ~~128.22~~ 128.35.** (A) (1) For the purpose of paying the 1265  
costs of establishing, equipping, and furnishing one or more 1266  
public safety answering points as part of a countywide 9-1-1 1267  
system effective under division (B) of section 128.08 of the 1268  
Revised Code and paying the expense of administering and 1269  
enforcing this section, the board of county commissioners of a 1270  
county, in accordance with this section, may fix and impose, on 1271  
each lot or parcel of real property in the county that is owned 1272  
by a person, municipal corporation, township, or other political 1273  
subdivision and is improved, or is in the process of being 1274  
improved, reasonable charges to be paid by each such owner. The 1275  
charges shall be sufficient to pay only the estimated allowed 1276  
costs and shall be equal in amount for all such lots or parcels. 1277

(2) For the purpose of paying the costs of operating and 1278  
maintaining the answering points and paying the expense of 1279  
administering and enforcing this section, the board, in 1280  
accordance with this section, may fix and impose reasonable 1281  
charges to be paid by each owner, as provided in division (A) (1) 1282  
of this section, that shall be sufficient to pay only the 1283  
estimated allowed costs and shall be equal in amount for all 1284  
such lots or parcels. The board may fix and impose charges under 1285  
this division pursuant to a resolution adopted for the purposes 1286  
of both divisions (A) (1) and (2) of this section or pursuant to 1287  
a resolution adopted solely for the purpose of division (A) (2) 1288  
of this section, and charges imposed under division (A) (2) of 1289  
this section may be separately imposed or combined with charges 1290  
imposed under division (A) (1) of this section. 1291

(B) Any board adopting a resolution under this section 1292  
pursuant to a final plan initiating the establishment of a 9-1-1 1293

system or pursuant to an amendment to a final plan shall adopt 1294  
the resolution within sixty days after the board receives the 1295  
final plan for the 9-1-1 system pursuant to division ~~(C)~~ (B) (1) 1296  
of section 128.07 of the Revised Code. The board by resolution 1297  
may change any charge imposed under this section whenever the 1298  
board considers it advisable. Any resolution adopted under this 1299  
section shall declare whether securities will be issued under 1300  
Chapter 133. of the Revised Code in anticipation of the 1301  
collection of unpaid special assessments levied under this 1302  
section. 1303

(C) The board shall adopt a resolution under this section 1304  
at a public meeting held in accordance with section 121.22 of 1305  
the Revised Code. Additionally, the board, before adopting any 1306  
such resolution, shall hold at least two public hearings on the 1307  
proposed charges. Prior to the first hearing, the board shall 1308  
publish notice of the hearings once a week for two consecutive 1309  
weeks in a newspaper of general circulation in the county or as 1310  
provided in section 7.16 of the Revised Code. The notice shall 1311  
include a listing of the charges proposed in the resolution and 1312  
the date, time, and location of each of the hearings. The board 1313  
shall hear any person who wishes to testify on the charges or 1314  
the resolution. 1315

(D) No resolution adopted under this section shall be 1316  
effective sooner than thirty days following its adoption nor 1317  
shall any such resolution be adopted as an emergency measure. 1318  
The resolution is subject to a referendum in accordance with 1319  
sections 305.31 to 305.41 of the Revised Code unless, in the 1320  
resolution, the board of county commissioners directs the board 1321  
of elections of the county to submit the question of imposing 1322  
the charges to the electors of the county at the next primary or 1323  
general election in the county occurring not less than ninety 1324

days after the resolution is certified to the board. No 1325  
resolution shall go into effect unless approved by a majority of 1326  
those voting upon it in any election allowed under this 1327  
division. 1328

(E) To collect charges imposed under division (A) of this 1329  
section, the board of county commissioners shall certify them to 1330  
the county auditor of the county who then shall place them upon 1331  
the real property duplicate against the properties to be 1332  
assessed, as provided in division (A) of this section. Each 1333  
assessment shall bear interest at the same rate that securities 1334  
issued in anticipation of the collection of the assessments 1335  
bear, is a lien on the property assessed from the date placed 1336  
upon the real property duplicate by the auditor, and shall be 1337  
collected in the same manner as other taxes. 1338

(F) All money collected by or on behalf of a county under 1339  
this section shall be paid to the county treasurer of the county 1340  
and kept in a separate and distinct fund to the credit of the 1341  
county. The fund shall be used to pay the costs allowed in 1342  
division (A) of this section and specified in the resolution 1343  
adopted under that division. In no case shall any surplus so 1344  
collected be expended for other than the use and benefit of the 1345  
county. 1346

**Sec. ~~128.25~~128.37.** (A) This section applies only to a 1347  
county that meets both of the following conditions: 1348

(1) A final plan for a countywide 9-1-1 system either has 1349  
not been approved in the county under section 128.08 of the 1350  
Revised Code or has been approved but has not been put into 1351  
operation because of a lack of funding; 1352

(2) The board of county commissioners, at least once, has 1353

submitted to the electors of the county the question of raising 1354  
funds for a 9-1-1 system under section ~~128.22~~128.35, 5705.19, or 1355  
5739.026 of the Revised Code, and a majority of the electors has 1356  
disapproved the question each time it was submitted. 1357

(B) (1) A board of county commissioners may adopt a 1358  
resolution imposing a monthly charge ~~on telephone access lines~~ 1359  
to pay for the equipment costs of establishing and maintaining 1360  
no more than three public safety answering points of a 1361  
countywide 9-1-1 system, which public safety answering points 1362  
shall be only twenty-four-hour dispatching points already 1363  
existing in the county. ~~The~~ 1364

(2) The charge may be imposed on either of the following: 1365

(a) Telephone access lines; 1366

(b) Each communications device or service to which both of 1367  
the following apply: 1368

(i) The communications device or service is sold in the 1369  
county, registered to a service address or location within the 1370  
county, or the subscriber's primary place of using the 1371  
communications device or service is in the county. 1372

(ii) The communications device or service is capable of 1373  
initiating a direct connection to 9-1-1. 1374

(3) If the board imposes the charge on communications 1375  
devices and services as described in division (B) (2) (b) of this 1376  
section, the charge shall be paid in the same manner as in 1377  
section 128.412 of the Revised Code. 1378

(C) The resolution shall state the amount of the charge, 1379  
which shall not exceed fifty cents per month, and the month the 1380  
charge will first be imposed, which shall be no earlier than 1381

four months after the special election held pursuant to this 1382  
section. ~~Each residential and business telephone company~~ 1383  
~~customer within the area served by the 9-1-1 system shall pay~~ 1384  
~~the monthly charge for each of its residential or business~~ 1385  
~~customer access lines or their equivalent.~~ 1386

Before adopting a resolution under this division, the 1387  
board of county commissioners shall hold at least two public 1388  
hearings on the proposed charge. Before the first hearing, the 1389  
board shall publish notice of the hearings once a week for two 1390  
consecutive weeks in a newspaper of general circulation in the 1391  
county or as provided in section 7.16 of the Revised Code. The 1392  
notice shall state the amount of the proposed charge, an 1393  
explanation of the necessity for the charge, and the date, time, 1394  
and location of each of the hearings. 1395

~~(C)~~ (D) A resolution adopted under division (B) of this 1396  
section shall direct the board of elections to submit the 1397  
question of imposing the charge to the electors of the county at 1398  
a special election on the day of the next primary or general 1399  
election in the county. The board of county commissioners shall 1400  
certify a copy of the resolution to the board of elections not 1401  
less than ninety days before the day of the special election. No 1402  
resolution adopted under division (B) of this section shall take 1403  
effect unless approved by a majority of the electors voting upon 1404  
the resolution at an election held pursuant to this section. 1405

In any year, the board of county commissioners may impose 1406  
a lesser charge than the amount originally approved by the 1407  
electors. The board may change the amount of the charge no more 1408  
than once a year. The board may not impose a charge greater than 1409  
the amount approved by the electors without first holding an 1410  
election on the question of the greater charge. 1411

~~(D)~~ (E) Money raised from a monthly charge ~~on telephone~~  
~~access lines~~ under this section shall be deposited into a  
special fund created in the county treasury by the board of  
county commissioners pursuant to section 5705.12 of the Revised  
Code, to be used only for the necessary equipment costs of  
establishing and maintaining no more than three public safety  
answering points of a countywide 9-1-1 system pursuant to a  
resolution adopted under division (B) of this section. In  
complying with this division, any county may seek the assistance  
of the steering committee with regard to operating and  
maintaining a 9-1-1 system.

~~(E)~~ (F) Pursuant to the voter approval required by  
division ~~(C)~~ (D) of this section, the final plan for a  
countywide 9-1-1 system that will be funded through a monthly  
charge imposed in accordance with this section shall be amended  
by the existing 9-1-1 ~~planning program review~~ committee, and the  
amendment of such a final plan is not an amendment of a final  
plan for the purpose of division (A) of section 128.12 of the  
Revised Code.

**Sec. ~~128.26~~ 128.38.** (A) This section applies only to a  
county that has a final plan for a countywide 9-1-1 system that  
either has not been approved in the county under section 128.08  
of the Revised Code or has been approved but has not been put  
into operation because of a lack of funding.

(B) (1) A board of county commissioners may adopt a  
resolution imposing a monthly charge ~~on telephone access lines~~  
to pay for the operating and equipment costs of establishing and  
maintaining no more than one public safety answering point of a  
countywide 9-1-1 system. ~~The~~

(2) The charge may be imposed on either of the following:

(a) Telephone access lines; 1442

(b) Each communications device or service to which both of 1443  
the following apply: 1444

(i) The communications device or service is sold in the 1445  
county, registered to a service address or location within the 1446  
county, or the subscriber's primary place of using the 1447  
communications device or service is in the county. 1448

(ii) The communications device or service is capable of 1449  
initiating a direct connection to 9-1-1. 1450

(3) If the board imposes the charge on communications 1451  
devices and services as described in division (B) (2) (b) of this 1452  
section, the charge shall be paid in the same manner as in 1453  
section 128.412 of the Revised Code. 1454

(C) The resolution shall state the amount of the charge, 1455  
which shall not exceed fifty cents per month, and the month the 1456  
charge will first be imposed, which shall be no earlier than 1457  
four months after the special election held pursuant to this 1458  
section. ~~Each residential and business telephone company~~ 1459  
~~customer within the area of the county served by the 9-1-1~~ 1460  
~~system shall pay the monthly charge for each of its residential~~ 1461  
~~or business customer access lines or their equivalent.~~ 1462

Before adopting a resolution under this division, the 1463  
board of county commissioners shall hold at least two public 1464  
hearings on the proposed charge. Before the first hearing, the 1465  
board shall publish notice of the hearings once a week for two 1466  
consecutive weeks in a newspaper of general circulation in the 1467  
county or as provided in section 7.16 of the Revised Code. The 1468  
notice shall state the amount of the proposed charge, an 1469  
explanation of the necessity for the charge, and the date, time, 1470

and location of each of the hearings. 1471

~~(C)~~ (D) A resolution adopted under division (B) of this 1472  
section shall direct the board of elections to submit the 1473  
question of imposing the charge to the electors of the county at 1474  
a special election on the day of the next primary or general 1475  
election in the county. The board of county commissioners shall 1476  
certify a copy of the resolution to the board of elections not 1477  
less than ninety days before the day of the special election. No 1478  
resolution adopted under division (B) of this section shall take 1479  
effect unless approved by a majority of the electors voting upon 1480  
the resolution at an election held pursuant to this section. 1481

In any year, the board of county commissioners may impose 1482  
a lesser charge than the amount originally approved by the 1483  
electors. The board may change the amount of the charge no more 1484  
than once a year. The board shall not impose a charge greater 1485  
than the amount approved by the electors without first holding 1486  
an election on the question of the greater charge. 1487

~~(D)~~ (E) Money raised from a monthly charge ~~on telephone~~ 1488  
~~access lines~~ under this section shall be deposited into a 1489  
special fund created in the county treasury by the board of 1490  
county commissioners pursuant to section 5705.12 of the Revised 1491  
Code, to be used only for the necessary operating and equipment 1492  
costs of establishing and maintaining no more than one public 1493  
safety answering point of a countywide 9-1-1 system pursuant to 1494  
a resolution adopted under division (B) of this section. In 1495  
complying with this division, any county may seek the assistance 1496  
of the steering committee with regard to operating and 1497  
maintaining a 9-1-1 system. 1498

~~(E)~~ (F) Nothing in ~~sections 128.01 to 128.34 of the~~ 1499  
~~Revised Code~~ this chapter precludes a final plan adopted in 1500

accordance with those sections from being amended to provide 1501  
that, by agreement included in the plan, a public safety 1502  
answering point of another countywide 9-1-1 system is the public 1503  
safety answering point of a countywide 9-1-1 system funded 1504  
through a monthly charge imposed in accordance with this 1505  
section. In that event, the county for which the public safety 1506  
answering point is provided shall be deemed the subdivision 1507  
operating the public safety answering point for purposes of 1508  
~~sections 128.01 to 128.34 of the Revised Code~~this chapter, 1509  
except that, for the purpose of division (D) of section 128.03 1510  
of the Revised Code, the county shall pay only so much of the 1511  
costs associated with establishing, equipping, furnishing, 1512  
operating, or maintaining the public safety answering point 1513  
specified in the agreement included in the final plan. 1514

~~(F)~~(G) Pursuant to the voter approval required by 1515  
division ~~(C)~~(D) of this section, the final plan for a 1516  
countywide 9-1-1 system that will be funded through a monthly 1517  
charge imposed in accordance with this section, or that will be 1518  
amended to include an agreement described in division ~~(E)~~(F) of 1519  
this section, shall be amended by the existing 9-1-1 ~~planning~~ 1520  
program review committee, and the amendment of such a final plan 1521  
is not an amendment of a final plan for the purpose of division 1522  
(A) of section 128.12 of the Revised Code. 1523

**Sec. ~~128.27-128.39~~.** (A) As part of its normal monthly 1524  
billing process, each telephone company with customers in the 1525  
area served by a 9-1-1 system shall bill and collect from those 1526  
customers any charge imposed under section ~~128.25-128.37~~ or 1527  
~~128.26-128.38~~ of the Revised Code. The company may list the 1528  
charge as a separate entry on each bill and may indicate on the 1529  
bill that the charge is made pursuant to approval of a ballot 1530  
issue by county voters. Any customer billed by a company for a 1531

charge imposed under section ~~128.25-128.37~~ or ~~128.26-128.38~~ of 1532  
the Revised Code is liable to the county for the amount billed. 1533  
The company shall apply any partial payment of a customer's bill 1534  
first to the amount the customer owes the company. The company 1535  
shall keep complete records of charges it bills and collects, 1536  
and such records shall be open during business hours for 1537  
inspection by the county commissioners or their agents or 1538  
employees. If a company fails to bill any customer for the 1539  
charge, it is liable to the county for the amount that was not 1540  
billed. 1541

(B) A telephone company that collects charges under this 1542  
section shall remit the money to the county on a quarterly 1543  
basis. The company may retain three per cent of any charge it 1544  
collects as compensation for the costs of such collection. If a 1545  
company collects charges under this section and fails to remit 1546  
the money to the county as prescribed, it is liable to the 1547  
county for any amount collected and not remitted. 1548

**Sec. ~~128.42~~ 128.40.** (A) ~~There~~ Ending three months after 1549  
the effective date of this section, there is hereby imposed a 1550  
wireless 9-1-1 charge of twenty-five cents per month as follows: 1551

(1) On each wireless telephone number of a wireless 1552  
service subscriber who has a billing address in this state. The 1553  
subscriber shall pay the wireless 9-1-1 charge for each such 1554  
wireless telephone number assigned to the subscriber. Each 1555  
wireless service provider and each reseller shall collect the 1556  
wireless 9-1-1 charge as a specific line item on each 1557  
subscriber's monthly bill. The line item shall be expressly 1558  
designated "State/Local Wireless-E911 Costs (\$0.25/billed 1559  
number)." If a provider bills a subscriber for any wireless 1560  
enhanced 9-1-1 costs that the provider may incur, the charge or 1561

amount is not to appear in the same line item as the state/local  
line item. If the charge or amount is to appear in its own,  
separate line item on the bill, the charge or amount shall be  
expressly designated "[Name of Provider] Federal Wireless-E911  
Costs."

~~(2) (a) Prior to January 1, 2014, on each subscriber of  
prepaid wireless service. A wireless service provider or  
reseller shall collect the wireless 9-1-1 charge in either of  
the following manners:~~

~~(i) If the subscriber has a positive account balance on  
the last day of the month and has used the service during that  
month, by reducing that balance not later than the end of the  
first week of the following month by twenty-five cents or an  
equivalent number of airtime minutes;~~

~~(ii) By dividing the total earned prepaid wireless  
telephone revenue from sales within this state received by the  
wireless service provider or reseller during the month by fifty,  
multiplying the quotient by twenty-five cents.~~

~~(b) Amounts collected under division (A) (2) of this  
section shall be remitted pursuant to division (A) (1) of section  
128.46 of the Revised Code.~~

~~The wireless 9-1-1 charges authorized under this section  
shall not be imposed on a subscriber of wireless lifeline  
service or a provider of that service.~~

~~(B) Beginning January 1, 2014:~~

~~(1) There is hereby imposed, on On each retail sale of a  
prepaid wireless calling service occurring in this state, a  
wireless 9-1-1 charge of five-tenths of one per cent of the sale  
price.~~

~~(2)~~ ~~(B)~~ For purposes of division ~~(B)~~ ~~(1)~~ (A) (2) of this 1591  
section, a retail sale occurs in this state if it is effected by 1592  
the consumer appearing in person at a seller's business location 1593  
in this state, or if the sale is sourced to this state under 1594  
division (E) (3) of section 5739.034 of the Revised Code, except 1595  
that under that division, in lieu of sourcing a sale under 1596  
division (C) (5) of section 5739.033 of the Revised Code, the 1597  
seller, rather than the service provider, may elect to source 1598  
the sale to the location associated with the mobile telephone 1599  
number. 1600

~~(3)~~ ~~(a)~~ (C) (1) Except as provided in division ~~(B)~~ ~~(4)~~ ~~(e)~~ (D) 1601  
(3) of this section, the seller of the prepaid wireless calling 1602  
service shall collect the charge imposed under division (A) of 1603  
this section from the consumer at the time of each retail sale 1604  
and disclose the amount of the charge to the consumer at the 1605  
time of the sale by itemizing the charge on the receipt, 1606  
invoice, or similar form of written documentation provided to 1607  
the consumer. 1608

~~(b)~~ (2) The seller that collects the charge imposed under 1609  
division (A) of this section shall comply with the reporting and 1610  
remittance requirements under section 128.46 of the Revised 1611  
Code. 1612

~~(4)~~ (D) When a prepaid wireless calling service is sold 1613  
with one or more other products or services for a single, 1614  
nonitemized price, the wireless 9-1-1 charge imposed under 1615  
division ~~(B)~~ ~~(1)~~ (A) (2) of this section shall apply to the entire 1616  
nonitemized price, except as provided in divisions ~~(B)~~ ~~(4)~~ ~~(a)~~ (D) 1617  
(1) to ~~(e)~~ (3) of this section. 1618

~~(a)~~ (1) If the amount of the prepaid wireless calling 1619  
service is disclosed to the consumer as a dollar amount, the 1620

seller may elect to apply the charge only to that dollar amount. 1621

~~(b)~~ (2) If the seller can identify the portion of the 1622  
nonitemized price that is attributable to the prepaid wireless 1623  
calling service, by reasonable and verifiable standards from the 1624  
seller's books and records that are kept in the regular course 1625  
of business for other purposes, including nontax purposes, the 1626  
seller may elect to apply the charge only to that portion. 1627

~~(c)~~ (3) If a minimal amount of a prepaid wireless calling 1628  
service is sold with a prepaid wireless calling device for the 1629  
single, nonitemized price, the seller may elect not to collect 1630  
the charge. As used in this division, "minimal" means either ten 1631  
minutes or less or five dollars or less. 1632

~~(C)~~ (E) The wireless 9-1-1 charges authorized under this 1633  
section shall not be imposed on a subscriber of wireless 1634  
lifeline service or a provider of that service. 1635

(F) The wireless 9-1-1 charges shall be exempt from state 1636  
or local taxation. 1637

**Sec. 128.41.** Except as provided in sections 128.413 and 1638  
128.42 of the Revised Code: 1639

(A) For a two-year period after the expiration of the fee 1640  
described in section 128.40 of the Revised Code, there is 1641  
imposed a next generation 9-1-1 access fee of twenty-five cents 1642  
per month on each communications device or service to which both 1643  
of the following apply: 1644

(1) The communications device or service is sold in this 1645  
state, registered to a service address or location within this 1646  
state, or the subscriber's primary place of using the 1647  
communications device or service is in this state. 1648

(2) The communications device or service is capable of 1649  
initiating a direct connection to 9-1-1. 1650

(B) For a five-year period after the period described in 1651  
division (A) of this section, there is imposed a next generation 1652  
9-1-1 access fee on each communications device or service 1653  
described in that division. The amount of the fee shall be 1654  
twenty-five cents per month or, if the steering committee 1655  
designates an alternate amount under section 128.411 of the 1656  
Revised Code, that alternate amount. 1657

(C) After the five-year period described in division (B) 1658  
of this section, there is imposed a next generation 9-1-1 access 1659  
fee of twenty-five cents per month on each communications device 1660  
or service described in division (A) of this section. 1661

**Sec. 128.411.** (A) For purposes of division (B) of section 1662  
128.41 of the Revised Code, the steering committee may, on the 1663  
first day of January of each year and subject to division (B) of 1664  
this section, designate an alternate amount for the monthly next 1665  
generation 9-1-1 access fee. The alternative amount shall 1666  
satisfy both of the following requirements: 1667

(1) It may not be more than two cents above the fee amount 1668  
for the previous year. 1669

(2) It may not be higher than thirty cents. 1670

(B) The steering committee may designate a fee amount that 1671  
is higher than the previous year's fee amount only if there are 1672  
outstanding transitional costs associated with the next 1673  
generation 9-1-1 system. 1674

(C) The steering committee shall report to the general 1675  
assembly any action to increase the next generation 9-1-1 access 1676  
fee. The report shall state the remaining amount of the 1677

counties' transitional costs of connecting to the statewide 1678  
emergency services internet protocol network. 1679

**Sec. 128.412.** (A) Except as provided in division (B) of 1680  
this section and division (A) of section 128.413 of the Revised 1681  
Code, the subscriber who is billed for a communications device 1682  
or service described in division (A) of section 128.41 of the 1683  
Revised Code shall pay a separate next generation 9-1-1 access 1684  
fee for each such communications device or service for which the 1685  
subscriber is billed. 1686

(B) In the case of a multiline telephone system, the 1687  
subscriber shall pay a separate fee for each line. In the case 1688  
of a voice over internet protocol system, the subscriber shall 1689  
pay a separate fee for each call path available to the system to 1690  
make an outside call. 1691

**Sec. 128.413.** (A) A subscriber of wireless lifeline 1692  
service is exempt from the next generation 9-1-1 access fee 1693  
imposed under section 128.41 of the Revised Code. 1694

(B) The next generation 9-1-1 access fee does not apply to 1695  
wholesale transactions between telecommunications service 1696  
providers where the service is a component of a service provided 1697  
to an end user. This exemption includes network access charges 1698  
and interconnection charges paid to a local exchange carrier. 1699

**Sec. 128.414.** Each service provider and each reseller 1700  
shall collect the next generation 9-1-1 access fee imposed under 1701  
section 128.41 of the Revised Code as a specific line item on 1702  
each subscriber's monthly bill or point of sale invoice. The 1703  
line item shall be expressly designated "Ohio Next Generation 9- 1704  
1-1 Access Fee ([amount]/device or service/month)." If a 1705  
provider bills a subscriber for any other 9-1-1 costs that the 1706

provider may incur, the charge or amount is not to appear in the 1707  
same line item as the next generation 9-1-1 access fee line 1708  
item. If the charge or amount is to appear in a separate line 1709  
item on the bill, the charge or amount shall be expressly 1710  
designated "[Name of Provider] [Description of charge or 1711  
amount]." 1712

**Sec. 128.415.** If the amount of the next generation 9-1-1 1713  
access fee exceeds twenty-five cents per month, the amount 1714  
collected that is attributable to the difference between the 1715  
actual amount and twenty-five cents shall be deposited into the 1716  
9-1-1 government assistance fund created under section 128.54 of 1717  
the Revised Code. 1718

**Sec. 128.416.** (A) Not later than twelve months after the 1719  
effective date of this section, the steering committee shall 1720  
submit a report to the general assembly on the effectiveness of 1721  
the next generation 9-1-1 access fee at twenty-five cents per 1722  
month. 1723

(B) After the five-year period described in division (C) 1724  
of section 128.41 of the Revised Code, the steering committee 1725  
shall submit a report to the general assembly on a future amount 1726  
for the next generation 9-1-1 access fee. 1727

**Sec. 128.417.** After installation and operation for twelve 1728  
months of the statewide next generation 9-1-1 system, the 1729  
steering committee shall monitor the accounts where funds are 1730  
generated from the next generation 9-1-1 access fee. The 1731  
steering committee may reduce the next generation access fee if 1732  
it is determined the obligations of the funds can still be met 1733  
to avoid over-collection of fees. If the fee is reduced, the 1734  
steering committee may increase the fee, not to exceed the 1735  
maximum rate of thirty cents, to ensure adequate funding exists 1736

to meet the obligations of the funds.

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**Sec. 128.418.** The steering committee shall notify the tax  
commissioner of the committee's intent to adjust the next  
generation 9-1-1 access fee not later than six months before the  
adjustment takes effect.

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**Sec. 128.42.** (A) Three months after the effective date of  
this section, there is imposed, on each retail sale of a prepaid  
wireless calling service occurring in this state, a next  
generation 9-1-1 access fee of five-tenths of one per cent of  
the sale price.

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(B) For purposes of division (A) of this section, a retail  
sale occurs in this state if it is effected by the consumer  
appearing in person at a seller's business location in this  
state, or if the sale is sourced to this state under division  
(E) (3) of section 5739.034 of the Revised Code, except that  
under that division, in lieu of sourcing a sale under division  
(C) (5) of section 5739.033 of the Revised Code, the seller,  
rather than the service provider, may elect to source the sale  
to the location associated with the mobile telephone number.

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**Sec. 128.421.** Except as provided in division (B) (3) of  
section 128.422 of the Revised Code, the seller of the prepaid  
calling service shall collect the next generation 9-1-1 access  
fee imposed under section 128.42 of the Revised Code from the  
consumer at the time of each retail sale and disclose the amount  
of the fee to the consumer at the time of the sale by itemizing  
the fee on the receipt, invoice, or similar form of written  
documentation provided to the consumer.

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**Sec. 128.422.** (A) When a prepaid calling service is sold  
with one or more other products or services for a single,

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nonitemized price, the next generation 9-1-1 access fee imposed 1766  
under section 128.42 of the Revised Code shall apply to the 1767  
entire nonitemized price, except as provided in divisions (B) (1) 1768  
to (3) of this section. 1769

(B) (1) If the amount of the prepaid calling service is 1770  
disclosed to the consumer as a dollar amount, the seller may 1771  
elect to apply the fee only to that dollar amount. 1772

(2) If the seller can identify the portion of the 1773  
nonitemized price that is attributable to the prepaid calling 1774  
service, by reasonable and verifiable standards from the 1775  
seller's books and records that are kept in the regular course 1776  
of business for other purposes, including nontax purposes, the 1777  
seller may elect to apply the fee only to that portion. 1778

(3) If a minimal amount of a prepaid calling service is 1779  
sold with a prepaid wireless calling device for the single, 1780  
nonitemized price, the seller may elect not to collect the fee. 1781  
As used in this division, "minimal" means either ten minutes or 1782  
less or five dollars or less. 1783

**Sec. 128.43.** The next generation 9-1-1 access fee imposed 1784  
under sections 128.41 and 128.42 of the Revised Code shall be 1785  
exempt from state or local taxation. 1786

**Sec. 128.44.** ~~Beginning January 1, 2014, the~~ The tax 1787  
commissioner shall provide notice to all known wireless service 1788  
providers, resellers, and sellers of prepaid wireless calling 1789  
services of any increase or decrease in either of the ~~wireless-~~ 1790  
~~next generation 9-1-1 charges~~ access fee imposed under ~~section-~~ 1791  
~~sections 128.41 and 128.42~~ of the Revised Code. Each notice 1792  
shall be provided not less than thirty days before the effective 1793  
date of the increase or decrease. 1794

Sec. 128.45. (A) Each entity required to bill and collect 1795  
a wireless 9-1-1 charge under section 128.40 of the Revised Code 1796  
or the next generation 9-1-1 access fee under section 128.414 or 1797  
128.421 of the Revised Code shall keep complete and accurate 1798  
records of bills that include the charges and fees, together 1799  
with a record of the charges and fees collected under those 1800  
sections. The entities shall keep all related invoices and other 1801  
pertinent documents. 1802

(B) Each seller shall keep complete and accurate records 1803  
of retail sales of prepaid wireless calling services, together 1804  
with a record of the charges and fees collected under sections 1805  
128.40 and 128.421 of the Revised Code, and shall keep all 1806  
related invoices and other pertinent documents. 1807

~~Sec. 128.45-128.451.~~ ~~Beginning January 1, 2014:~~ 1808

~~(A) Each wireless service provider and reseller shall keep~~ 1809  
~~complete and accurate records of bills for wireless service,~~ 1810  
~~together with a record of the wireless 9-1-1 charges collected~~ 1811  
~~under section 128.42 of the Revised Code, and shall keep all~~ 1812  
~~related invoices and other pertinent documents. Each seller~~ 1813  
~~shall keep complete and accurate records of retail sales of~~ 1814  
~~prepaid wireless calling services, together with a record of the~~ 1815  
~~wireless 9-1-1 charges collected under section 128.42 of the~~ 1816  
~~Revised Code, and shall keep all related invoices and other~~ 1817  
~~pertinent documents.~~ 1818

~~(B)~~ Records, invoices, and documents required to be kept 1819  
under ~~this~~ section 128.45 of the Revised Code shall be open 1820  
during business hours to the inspection of the tax commissioner. 1821  
They shall be preserved for a period of four years unless the 1822  
tax commissioner, in writing, consents to their destruction 1823  
within that period, or by order requires that they be kept 1824

longer. 1825

**Sec. 128.46.** (A) ~~Prior to January 1, 2014:~~ 1826

~~(1) A wireless service provider or reseller, not later~~ 1827  
~~than the last day of each month, shall remit the full amount of~~ 1828  
~~all wireless 9-1-1 charges it collected under division (A) of~~ 1829  
~~section 128.42 of the Revised Code for the second preceding~~ 1830  
~~calendar month to the administrator, with the exception of~~ 1831  
~~charges equivalent to the amount authorized as a billing and~~ 1832  
~~collection fee under division (A) (2) of this section. In doing~~ 1833  
~~so, the provider or reseller may remit the requisite amount in~~ 1834  
~~any reasonable manner consistent with its existing operating or~~ 1835  
~~technological capabilities, such as by customer address,~~ 1836  
~~location associated with the wireless telephone number, or~~ 1837  
~~another allocation method based on comparable, relevant data. If~~ 1838  
~~the wireless service provider or reseller receives a partial~~ 1839  
~~payment for a bill from a wireless service subscriber, the~~ 1840  
~~wireless service provider or reseller shall apply the payment~~ 1841  
~~first against the amount the subscriber owes the wireless~~ 1842  
~~service provider or reseller and shall remit to the~~ 1843  
~~administrator such lesser amount, if any, as results from that~~ 1844  
~~invoice.~~ 1845

~~(2) A wireless service provider or reseller may retain as~~ 1846  
~~a billing and collection fee two per cent of the total wireless~~ 1847  
~~9-1-1 charges it collects in a month and shall account to the~~ 1848  
~~administrator for the amount retained.~~ 1849

~~(3) The administrator shall return to, or credit against~~ 1850  
~~the next month's remittance of, a wireless service provider or~~ 1851  
~~reseller the amount of any remittances the administrator~~ 1852  
~~determines were erroneously submitted by the provider or~~ 1853  
~~reseller.~~ 1854

~~(B) Beginning January 1, 2014:~~

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(1) ~~Each seller of a prepaid wireless calling service,~~  
~~wireless service provider, and reseller~~ An entity required to  
collect a wireless 9-1-1 charge under section 128.40 of the  
Revised Code or the next generation 9-1-1 access fee under  
section 128.414 or 128.421 of the Revised Code shall, on or  
before the twenty-third day of each month, except as provided in  
divisions ~~(B)~~ (A) (2) and (3) of this section, do both of the  
following:

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(a) Make and file a return for the preceding month, in the  
form prescribed by the tax commissioner, showing the amount of  
the ~~wireless 9-1-1 charges or fees due under section 128.42 of~~  
~~the Revised Code~~ for that month;

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(b) Remit the full amount due, as shown on the return,  
with the exception of charges and fees equivalent to the amount  
authorized as a collection fee under division (B) ~~(4)~~ of this  
section.

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(2) The commissioner may grant one or more thirty-day  
extensions for making and filing returns and remitting amounts  
due. The commissioner may also require returns and payments to  
be made other than monthly.

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(3) If a seller is required to collect prepaid wireless 9-  
1-1 charges under section 128.40 of the Revised Code or next  
generation 9-1-1 access fees under section 128.421 of the  
Revised Code in amounts that do not merit monthly returns, the  
commissioner may authorize the seller to make and file returns  
less frequently. The commissioner shall ascertain whether this  
authorization is warranted upon the basis of administrative  
costs to the state.

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~~(4)-(B)~~ A wireless service provider, reseller, and seller 1884  
may each retain as a collection fee three per cent of the total 1885  
wireless 9-1-1 charges required to be collected under section 1886  
~~128.42-128.40~~ of the Revised Code, and shall account to the tax 1887  
commissioner for the amount retained. 1888

~~(5)-(C)~~ The return required under division ~~(B)-(A)~~ (1) (a) of 1889  
this section shall be filed electronically using the Ohio 1890  
business gateway, as defined in section 718.01 of the Revised 1891  
Code, ~~the Ohio telefile system,~~ or any other electronic means 1892  
prescribed by the tax commissioner. Remittance of the amount due 1893  
shall be made electronically in a manner approved by the 1894  
commissioner. ~~A wireless service provider, reseller, or seller-~~ 1895  
An entity required to file the return may apply to the 1896  
commissioner on a form prescribed by the commissioner to be 1897  
excused from either electronic requirement of this division. For 1898  
good cause shown, the commissioner may excuse the ~~provider,~~ 1899  
~~reseller, or seller-~~entity from either or both of the 1900  
requirements and may permit the ~~provider, reseller, or seller-~~ 1901  
entity to file returns or make remittances by nonelectronic 1902  
means. 1903

~~(C)-(D)~~ (1) Prior to January 1, 2014, each subscriber on 1904  
which a wireless 9-1-1 charge is imposed under division (A) of 1905  
section 128.42 of the Revised Code is liable to the state for 1906  
the amount of the charge. If a wireless service provider or 1907  
reseller fails to collect the charge under that division from a 1908  
subscriber of prepaid wireless service, or fails to bill any 1909  
other subscriber for the charge, the wireless service provider 1910  
or reseller is liable to the state for the amount not collected 1911  
or billed. If a wireless service provider or reseller collects 1912  
charges under that division and fails to remit the money to the 1913  
administrator, the wireless service provider or reseller is 1914

~~liable to the state for any amount collected and not remitted.~~ 1915

~~(2) Beginning January 1, 2014:~~ 1916

~~(a) Each subscriber or consumer on which a wireless 9-1-1 charge is imposed under section ~~128.42~~128.40 of the Revised Code or on which a next generation 9-1-1 access fee is imposed under section 128.41 or 128.42 of the Revised Code is liable to the state for the amount of the charge. ~~If a wireless service provider or reseller fails~~~~ 1917  
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~~(2) An entity required to bill or collect the wireless 9-1-1 charge, under section 128.40 of the Revised Code or if a seller fails to collect the charge, the provider, reseller, or seller is liable to the state for the amount not billed or collected. If a provider, reseller, or seller fails to remit money to the tax commissioner as required under this section, the provider, reseller, or seller the next generation 9-1-1 access fee under section 128.414 or 128.421 of the Revised Code is liable to the state for ~~the~~ any amount that was required to be collected but that was not remitted, regardless of whether the amount was collected.~~

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~~(b) (3) No provider of a prepaid wireless calling service shall be liable to the state for any wireless 9-1-1 charge imposed under ~~division (B)(1) of~~ section 128.40 of the Revised Code or any next generation 9-1-1 access fee imposed under section 128.42 of the Revised Code that was not collected or remitted.~~

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~~(D) Prior to January 1, 2014:~~ 1940

~~(1) If the steering committee has reason to believe that a wireless service provider or reseller has failed to bill, collect, or remit the wireless 9-1-1 charge as required by~~

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~~divisions (A) (1) and (C) (1) of this section or has retained more~~ 1944  
~~than the amount authorized under division (A) (2) of this~~ 1945  
~~section, and after written notice to the provider or reseller,~~ 1946  
~~the steering committee may audit the provider or reseller for~~ 1947  
~~the sole purpose of making such a determination. The audit may~~ 1948  
~~include, but is not limited to, a sample of the provider's or~~ 1949  
~~reseller's billings, collections, remittances, or retentions for~~ 1950  
~~a representative period, and the steering committee shall make a~~ 1951  
~~good faith effort to reach agreement with the provider or~~ 1952  
~~reseller in selecting that sample.~~ 1953

~~(2) Upon written notice to the wireless service provider~~ 1954  
~~or reseller, the steering committee, by order after completion~~ 1955  
~~of the audit, may make an assessment against the provider or~~ 1956  
~~reseller if, pursuant to the audit, the steering committee~~ 1957  
~~determines that the provider or reseller has failed to bill,~~ 1958  
~~collect, or remit the wireless 9 1 1 charge as required by~~ 1959  
~~divisions (A) (1) and (C) (1) of this section or has retained more~~ 1960  
~~than the amount authorized under division (A) (2) of this~~ 1961  
~~section. The assessment shall be in the amount of any remittance~~ 1962  
~~that was due and unpaid on the date notice of the audit was sent~~ 1963  
~~by the steering committee to the provider or reseller or, as~~ 1964  
~~applicable, in the amount of the excess amount under division~~ 1965  
~~(A) (2) of this section retained by the provider or reseller as~~ 1966  
~~of that date.~~ 1967

~~(3) The portion of any assessment not paid within sixty~~ 1968  
~~days after the date of service by the steering committee of the~~ 1969  
~~assessment notice under division (D) (2) of this section shall~~ 1970  
~~bear interest from that date until paid at the rate per annum~~ 1971  
~~prescribed by section 5703.47 of the Revised Code. That interest~~ 1972  
~~may be collected by making an assessment under division (D) (2)~~ 1973  
~~of this section. An assessment under this division and any~~ 1974

~~interest due shall be remitted in the same manner as the~~ 1975  
~~wireless 9-1-1 charge imposed under division (A) of section~~ 1976  
~~128.42 of the Revised Code.~~ 1977

~~(4) Unless the provider, reseller, or seller assessed~~ 1978  
~~files with the steering committee within sixty days after~~ 1979  
~~service of the notice of assessment, either personally or by~~ 1980  
~~certified mail, a written petition for reassessment, signed by~~ 1981  
~~the party assessed or that party's authorized agent having~~ 1982  
~~knowledge of the facts, the assessment shall become final and~~ 1983  
~~the amount of the assessment shall be due and payable from the~~ 1984  
~~party assessed to the administrator. The petition shall indicate~~ 1985  
~~the objections of the party assessed, but additional objections~~ 1986  
~~may be raised in writing if received by the administrator or the~~ 1987  
~~steering committee prior to the date shown on the final~~ 1988  
~~determination.~~ 1989

~~(5) After an assessment becomes final, if any portion of~~ 1990  
~~the assessment remains unpaid, including accrued interest, a~~ 1991  
~~certified copy of the final assessment may be filed in the~~ 1992  
~~office of the clerk of the court of common pleas in the county~~ 1993  
~~in which the place of business of the assessed party is located.~~ 1994  
~~If the party assessed maintains no place of business in this~~ 1995  
~~state, the certified copy of the final assessment may be filed~~ 1996  
~~in the office of the clerk of the court of common pleas of~~ 1997  
~~Franklin county. Immediately upon the filing, the clerk shall~~ 1998  
~~enter a judgment for the state against the assessed party in the~~ 1999  
~~amount shown on the final assessment. The judgment may be filed~~ 2000  
~~by the clerk in a loose-leaf book entitled "special judgments~~ 2001  
~~for wireless 9-1-1 charges" and shall have the same effect as~~ 2002  
~~other judgments. The judgment shall be executed upon the request~~ 2003  
~~of the steering committee.~~ 2004

~~(6) An assessment under this division does not discharge a subscriber's liability to reimburse the provider or reseller for the wireless 9-1-1 charge imposed under division (A) of section 128.42 of the Revised Code. If, after the date of service of the audit notice under division (D) (1) of this section, a subscriber pays a wireless 9-1-1 charge for the period covered by the assessment, the payment shall be credited against the assessment.~~

~~(7) All money collected by the administrator under division (D) of this section shall be paid to the treasurer of state, for deposit to the credit of the wireless 9-1-1 government assistance fund.~~

~~(E) Beginning January 1, 2014:~~

(1) If the tax commissioner has reason to believe that a wireless service provider, reseller, or seller entity required to collect a wireless 9-1-1 charge under section 128.40 of the Revised Code or the next generation 9-1-1 access fee under section 128.414 or 128.421 of the Revised Code has failed to bill, collect, or remit the wireless 9-1-1 charge or fee as required by this section and ~~section 128.42~~ sections 128.40 to 128.422 of the Revised Code or has retained more than the amount authorized under division (B) ~~(4)~~ of this section, and after written notice to the provider, reseller, or seller entity, the tax commissioner may audit the provider, reseller, or seller entity for the sole purpose of making such a determination. The audit may include, but is not limited to, a sample of the provider's, reseller's, or seller's entity's billings, collections, remittances, or retentions for a representative period, and the tax commissioner shall make a good faith effort to reach agreement with the provider, reseller, or seller entity

in selecting that sample. 2035

(2) Upon written notice to the ~~wireless service provider,~~ 2036  
~~reseller, or seller entity,~~ the tax commissioner, after 2037  
completion of the audit, may make an assessment against the 2038  
~~provider, reseller, or seller entity~~ if, pursuant to the audit, 2039  
the tax commissioner determines that the ~~provider, reseller, or~~ 2040  
~~seller entity~~ has failed to bill, collect, or remit the ~~wireless~~ 2041  
~~9-1-1 charge or fee~~ as required by ~~this section and section~~ 2042  
~~128.42~~ sections 128.40 to 128.422 of the Revised Code or has 2043  
retained more than the amount authorized under division (B) ~~(4)~~ 2044  
of this section. The assessment shall be in the amount of any 2045  
remittance that was due and unpaid on the date notice of the 2046  
audit was sent by the tax commissioner to the ~~provider,~~ 2047  
~~reseller, or seller entity~~ or, as applicable, in the amount of 2048  
the excess amount under division (B) ~~(4)~~ of this section retained 2049  
by the ~~provider, reseller, or seller entity~~ as of that date. 2050

(3) The portion of any assessment consisting of ~~wireless~~ 2051  
~~9-1-1 charges or fees~~ due and not paid within sixty days after 2052  
the date that the assessment was made under division (E) (2) of 2053  
this section shall bear interest from that date until paid at 2054  
the rate per annum prescribed by section 5703.47 of the Revised 2055  
Code. That interest may be collected by making an assessment 2056  
under division (E) (2) of this section. 2057

(4) Unless the ~~provider, reseller, or seller entity~~ 2058  
assessed files with the tax commissioner within sixty days after 2059  
service of the notice of assessment, either personally or by 2060  
certified mail, a written petition for reassessment, signed by 2061  
the ~~party entity~~ assessed or that ~~party's entity's~~ authorized 2062  
agent having knowledge of the facts, the assessment shall become 2063  
final and the amount of the assessment shall be due and payable 2064

from the ~~party-entity~~ assessed to the treasurer of state, for 2065  
deposit to the next generation 9-1-1 fund, which is created 2066  
under section 128.54 of the Revised Code. The petition shall 2067  
indicate the objections of the ~~party-entity~~ assessed, but 2068  
additional objections may be raised in writing if received by 2069  
the commissioner prior to the date shown on the final 2070  
determination. If the petition has been properly filed, the 2071  
commissioner shall proceed under section 5703.60 of the Revised 2072  
Code. 2073

(5) After an assessment becomes final, if any portion of 2074  
the assessment remains unpaid, including accrued interest, a 2075  
certified copy of the final assessment may be filed in the 2076  
office of the clerk of the court of common pleas in the county 2077  
in which the business of the assessed ~~party-entity~~ is conducted. 2078  
If the ~~party-entity~~ assessed maintains no place of business in 2079  
this state, the certified copy of the final assessment may be 2080  
filed in the office of the clerk of the court of common pleas of 2081  
Franklin county. Immediately upon the filing, the clerk shall 2082  
enter a judgment for the state against the assessed ~~party-entity~~ 2083  
in the amount shown on the final assessment. The judgment may be 2084  
filed by the clerk in a loose-leaf book entitled "special 2085  
judgments for ~~wireless~~ 9-1-1 charges and fees" and shall have 2086  
the same effect as other judgments. The judgment shall be 2087  
executed upon the request of the tax commissioner. 2088

(6) If the commissioner determines that the commissioner 2089  
erroneously has refunded a ~~wireless~~ 9-1-1 charge or fee to any 2090  
person, the commissioner may make an assessment against that 2091  
person for recovery of the erroneously refunded charge. 2092

(7) An assessment under division (E) of this section does 2093  
not discharge a subscriber's or consumer's liability to 2094

reimburse the ~~provider, reseller, or seller entity~~ for a 2095  
~~wireless 9-1-1 charge or fee~~. If, after the date of service of 2096  
the audit notice under division (E) (1) of this section, a 2097  
subscriber or consumer pays a ~~wireless 9-1-1 charge or fee~~ for 2098  
the period covered by the assessment, the payment shall be 2099  
credited against the assessment. 2100

**Sec. 128.461.** ~~Beginning January 1, 2014, any Every~~ 2101  
wireless 9-1-1 charge and next generation 9-1-1 access fee 2102  
required to be remitted under section 128.46 of the Revised Code 2103  
shall be subject to interest as prescribed by section 5703.47 of 2104  
the Revised Code, calculated from the date the ~~wireless 9-1-1~~ 2105  
charge or fee was due under section 128.46 of the Revised Code 2106  
to the date the ~~wireless 9-1-1 charge or fee~~ is remitted or the 2107  
date of assessment, whichever occurs first. 2108

**Sec. 128.462.** ~~Beginning January 1, 2014:~~ 2109

(A) Except as otherwise provided in this section, no 2110  
assessment shall be made or issued against a ~~wireless service~~ 2111  
~~provider, reseller, or seller an entity~~ for any wireless 9-1-1 2112  
charge ~~imposed by or pursuant to~~ required to be collected under 2113  
section ~~128.42-128.40~~ of the Revised Code or any next generation 2114  
9-1-1 access fee required to be collected under section 128.414 2115  
or 128.421 of the Revised Code more than four years after the 2116  
return date for the period in which the sale or purchase was 2117  
made, or more than four years after the return for such period 2118  
is filed, whichever is later. This division does not bar an 2119  
assessment: 2120

(1) When the tax commissioner has substantial evidence of 2121  
amounts of ~~wireless 9-1-1 charges or fees~~ collected by a 2122  
~~provider, reseller, or seller an entity~~ from subscribers or 2123  
consumers, which were not returned to the state; 2124

(2) When the ~~provider, reseller, or seller entity~~ assessed 2125  
failed to file a return as required by section 128.46 of the 2126  
Revised Code; 2127

(3) When the ~~provider, reseller, or seller entity~~ and the 2128  
commissioner waive in writing the time limitation. 2129

(B) No assessment shall be made or issued against a 2130  
~~wireless service provider, reseller, or seller an entity~~ for any 2131  
wireless 9-1-1 charge imposed by ~~or pursuant to section 128.40~~ 2132  
of the Revised Code or next generation 9-1-1 access fee imposed 2133  
by section 128.41 or 128.42 of the Revised Code for any period 2134  
during which there was in full force and effect a rule of the 2135  
tax commissioner under or by virtue of which the collection or 2136  
payment of any such ~~wireless 9-1-1 charge~~ or fee was not 2137  
required. This division does not bar an assessment when the tax 2138  
commissioner has substantial evidence of amounts of ~~wireless 9-~~ 2139  
~~1-1 charges~~ or fees collected by ~~a provider, reseller, or seller~~ 2140  
an entity from subscribers or consumers, which were not returned 2141  
to the state. 2142

**Sec. 128.47. Beginning January 1, 2014:** 2143

(A) ~~A wireless service provider, reseller, seller,~~ 2144  
~~wireless service~~ An entity required to collect a wireless 9-1-1 2145  
charge under section 128.40 of the Revised Code or the next 2146  
generation 9-1-1 access fee under section 128.414 or 128.421 of 2147  
the Revised Code, a subscriber, or a consumer of a prepaid 2148  
~~wireless calling service~~ may apply to the tax commissioner for a 2149  
refund of ~~wireless 9-1-1 charges~~ or fees described in division 2150  
(B) of this section. The application shall be made on the form 2151  
prescribed by the tax commissioner. The application shall be 2152  
made not later than four years after the date of the illegal or 2153  
erroneous payment of the ~~wireless 9-1-1 charge~~ or fee by the 2154

subscriber or consumer, unless the ~~wireless service provider,~~ 2155  
~~reseller, or seller entity~~ waives the time limitation under 2156  
division (A) (3) of section 128.462 of the Revised Code. If the 2157  
time limitation is waived, the refund application period shall 2158  
be extended for the same period as the waiver. 2159

(B) (1) If a ~~wireless service provider, reseller, or seller~~ 2160  
~~an entity~~ refunds to a subscriber or consumer the full amount of 2161  
wireless 9-1-1 charges or next generation 9-1-1 access fees that 2162  
the subscriber or consumer paid illegally or erroneously, and if 2163  
the ~~provider, reseller, or seller entity~~ remitted that amount 2164  
under section 128.46 of the Revised Code, the tax commissioner 2165  
shall refund that amount to the ~~provider, reseller, or seller~~ 2166  
entity. 2167

(2) If a ~~wireless service provider, reseller, or seller~~ an 2168  
entity has illegally or erroneously billed a subscriber or 2169  
charged a consumer for a wireless 9-1-1 charge or a next 2170  
generation 9-1-1 access fee, and if the ~~provider, reseller, or~~ 2171  
~~seller entity~~ has not collected the charge or fee but has 2172  
remitted that amount under section 128.46 of the Revised Code, 2173  
the tax commissioner shall refund that amount to the ~~provider,~~ 2174  
~~reseller, or seller~~ entity. 2175

(C) (1) The tax commissioner may refund to a subscriber or 2176  
consumer wireless 9-1-1 charges or next generation 9-1-1 access 2177  
fees paid illegally or erroneously to a ~~provider, reseller, or~~ 2178  
~~seller~~ an entity only if both of the following apply: 2179

(a) The tax commissioner has not refunded the ~~wireless 9-~~ 2180  
~~1-1~~ charges or fees to the ~~provider, reseller, or seller~~ entity. 2181

(b) The ~~provider, reseller, or seller entity~~ has not 2182  
refunded the ~~wireless 9-1-1~~ charges or fees to the subscriber or 2183

consumer. 2184

(2) The tax commissioner may require the subscriber or 2185  
consumer to obtain from the ~~provider, reseller, or seller entity~~ 2186  
a written statement confirming that the ~~provider, reseller, or~~ 2187  
~~seller entity~~ has not refunded the ~~wireless 9-1-1 charges or~~ 2188  
~~fees~~ to the subscriber or consumer and that the ~~provider,~~ 2189  
~~reseller, or seller entity~~ has not filed an application for a 2190  
refund under this section. The tax commissioner may also require 2191  
the ~~provider, reseller, or seller entity~~ to provide this 2192  
statement. 2193

(D) On the filing of an application for a refund under 2194  
this section, the tax commissioner shall determine the amount of 2195  
refund to which the applicant is entitled. If the amount is not 2196  
less than that claimed, the commissioner shall certify the 2197  
determined amount to the director of budget and management and 2198  
the treasurer of state for payment from the tax refund fund 2199  
created under section 5703.052 of the Revised Code. If the 2200  
amount is less than that claimed, the commissioner shall proceed 2201  
in accordance with section 5703.70 of the Revised Code. 2202

(E) Refunds granted under this section shall include 2203  
interest as provided by section 5739.132 of the Revised Code. 2204

**Sec. 128.52.** (A) ~~Beginning on July 1, 2013, each~~ Each 2205  
seller of a prepaid wireless calling service required to collect 2206  
prepaid wireless 9-1-1 charges under ~~division (B) of section~~ 2207  
~~128.42-128.40 of the Revised Code or next generation 9-1-1~~ 2208  
access fees under section 128.421 of the Revised Code shall also 2209  
be subject to the provisions of Chapter 5739. of the Revised 2210  
Code regarding the excise tax on retail sales levied under 2211  
section 5739.02 of the Revised Code, as those provisions apply 2212  
to audits, assessments, appeals, enforcement, liability, and 2213

penalties. 2214

(B) The tax commissioner shall establish procedures by 2215  
which a person may document that a sale is not a retail sale of 2216  
a prepaid wireless calling service. The procedures shall 2217  
substantially coincide with similar procedures under Chapter 2218  
5739. of the Revised Code. 2219

**Sec. 128.54.** (A) (1) For the purpose of receiving, 2220  
distributing, and accounting for amounts received from the 2221  
wireless 9-1-1 charges imposed under section 128.40 of the 2222  
Revised Code and the next generation 9-1-1 access fees imposed 2223  
under sections 128.41 and 128.42 of the Revised Code, the 2224  
following funds are created in the state treasury: 2225

(a) The ~~wireless~~ 9-1-1 government assistance fund; 2226

(b) The ~~wireless~~ 9-1-1 administrative fund; 2227

(c) The ~~wireless~~ 9-1-1 program fund; 2228

(d) The next generation 9-1-1 fund. 2229

(2) Amounts remitted under section 128.46 of the Revised 2230  
Code shall be paid to the treasurer of state for deposit as 2231  
follows: 2232

(a) ~~Ninety seven~~ Forty-seven per cent to the ~~wireless~~ 9-1- 2233  
1 government assistance fund. All interest earned on the 2234  
~~wireless~~ 9-1-1 government assistance fund shall be credited to 2235  
the fund. 2236

(b) One per cent to the ~~wireless~~ 9-1-1 administrative 2237  
fund; 2238

(c) Two per cent to the 9-1-1 program fund; 2239

(d) Fifty per cent to the next generation 9-1-1 fund. 2240

(3) The tax commissioner shall use the ~~wireless-9-1-1~~ 2241  
administrative fund to defray the costs incurred in carrying out 2242  
this chapter. 2243

(4) The steering committee shall use the 9-1-1 program 2244  
fund to defray the costs incurred by the steering committee in 2245  
carrying out this chapter. 2246

(5) Annually, the tax commissioner, after paying 2247  
administrative costs under division (A) (3) of this section, 2248  
shall transfer any excess remaining in the ~~wireless-9-1-1~~ 2249  
administrative fund to the next generation 9-1-1 fund, created 2250  
under this section. 2251

(B) At the direction of the steering committee, the tax 2252  
commissioner shall transfer the funds remaining in the ~~wireless-~~ 2253  
9-1-1 government assistance fund to the credit of the next 2254  
generation 9-1-1 fund. All interest earned on the next 2255  
generation 9-1-1 fund shall be credited to the fund. 2256

(C) From the ~~wireless-9-1-1~~ government assistance fund, 2257  
the director of budget and management shall, as funds are 2258  
available, transfer to the tax refund fund, created under 2259  
section 5703.052 of the Revised Code, amounts equal to the 2260  
refunds certified by the tax commissioner under division (D) of 2261  
section 128.47 of the Revised Code. 2262

**Sec. 128.55.** (A) (1) The tax commissioner, ~~not later than~~ 2263  
~~the last day of each month,~~ shall disburse moneys from the 2264  
~~wireless-9-1-1~~ government assistance fund, plus any accrued 2265  
interest on the fund, to each county treasurer in the same 2266  
proportion distributed to that county by the tax commissioner in 2267  
the corresponding calendar month of the previous year. Any 2268  
shortfall in distributions resulting from the timing of funds 2269

received in a previous month shall be distributed in the 2270  
following month. Disbursements shall occur not later than the 2271  
tenth day of the month succeeding the month in which the 2272  
wireless 9-1-1 charges imposed under section 128.40 of the 2273  
Revised Code and the next generation 9-1-1 access fees imposed 2274  
under sections 128.41 and 128.42 of the Revised Code are 2275  
remitted. 2276

(2) ~~The tax commissioner shall disburse moneys from the~~ 2277  
~~next generation 9-1-1 fund in accordance with the guidelines~~ 2278  
~~established under section 128.022 of the Revised Code shall be~~ 2279  
administered by the department of administrative services and 2280  
used exclusively to pay costs of installing, maintaining, and 2281  
operating the call routing and core services statewide next 2282  
generation 9-1-1 system. 2283

(B) Immediately upon receipt by a county treasurer of a 2284  
disbursement under division (A) of this section, the county 2285  
shall disburse, in accordance with the allocation formula set 2286  
forth in the final plan, the amount the county so received to 2287  
any other subdivisions in the county and any regional councils 2288  
of governments in the county that pay the costs of a public 2289  
safety answering point providing wireless enhanced 9-1-1 under 2290  
the plan. 2291

(C) Nothing in this chapter affects the authority of a 2292  
subdivision operating or served by a public safety answering 2293  
point of a 9-1-1 system or a regional council of governments 2294  
operating a public safety answering point of a 9-1-1 system to 2295  
use, as provided in the final plan for the system ~~or in an~~ 2296  
~~agreement under section 128.09 of the Revised Code,~~ any other 2297  
authorized revenue of the subdivision or the regional council of 2298  
governments for the purposes of providing basic or enhanced 9-1- 2299

1. 2300

**Sec. 128.57.** ~~Except as otherwise provided in section~~ 2301  
~~128.571 of the Revised Code:~~ 2302

(A) A countywide 9-1-1 system receiving a disbursement 2303  
under section 128.55 of the Revised Code shall provide 2304  
countywide wireless enhanced 9-1-1 in accordance with this 2305  
chapter beginning as soon as reasonably possible after receipt 2306  
of the first disbursement or, if that service is already 2307  
implemented, shall continue to provide such service. Except as 2308  
provided in divisions (B), (C), ~~and (E),~~ and (F) of this 2309  
section, a disbursement shall be used solely for the purpose of 2310  
paying either or both of the following: 2311

(1) Any costs of ~~designing~~ the following: 2312

(a) Designing, upgrading, purchasing, leasing, 2313  
programming, installing, testing, or maintaining the necessary 2314  
data, hardware, software, and trunking required for the public 2315  
safety answering point or points of the 9-1-1 system to provide 2316  
wireless, enhanced, or next generation 9-1-1, ~~which costs are~~ 2317  
~~incurred before or on or after May 6, 2005, and consist of such~~ 2318  
~~additional costs of the 9-1-1 system over and above any costs~~ 2319  
~~incurred to provide wireline 9-1-1 or to otherwise provide~~ 2320  
~~wireless enhanced 9-1-1. Annually, up to twenty five thousand~~ 2321  
~~dollars of the disbursements received on or after January 1,~~ 2322  
~~2009, may be applied to data, hardware, and software that~~ 2323  
~~automatically alerts personnel receiving a 9-1-1 call that a~~ 2324  
~~person at the subscriber's address or telephone number may have~~ 2325  
~~a mental or physical disability, of which that personnel shall~~ 2326  
~~inform the appropriate~~ service; 2327

(b) Processing 9-1-1 emergency calls from the point of 2328

origin to include any expense for interoperable bidirectional 2329  
computer aided dispatch data transfers with other public safety 2330  
answering points or emergency services organizations and 2331  
transferring and receiving law enforcement, fire, and emergency 2332  
medical service provider. On or after the provision of technical 2333  
and operational standards pursuant to section 128.021 of the 2334  
Revised Code, a regional council of governments operating a 2335  
public safety answering point or a subdivision shall consider 2336  
the standards before incurring any costs described in this 2337  
division. data via wireless or internet connections from public 2338  
safety answering points or emergency services organizations to 2339  
all applicable emergency responders. 2340

(2) Any costs of training the staff of the public safety 2341  
answering point or points to provide wireless enhanced 9-1-1, 2342  
~~which costs are incurred before or on or after May 6, 2005.~~ 2343

(B) A subdivision or a regional council of governments 2344  
that certifies to the steering committee that it has paid the 2345  
costs described in divisions (A) (1) and (2) of this section and 2346  
is providing countywide wireless enhanced 9-1-1 may use 2347  
disbursements received under section 128.55 of the Revised Code 2348  
to pay any of its personnel costs of one or more public safety 2349  
answering points providing countywide wireless enhanced 9-1-1. 2350

(C) After receiving its July 2013 disbursement under 2351  
division (A) of section 128.55 of the Revised Code as that 2352  
division existed prior to the amendments to that division by 2353  
H.B. 64 of the 131st general assembly, a regional council of 2354  
governments operating a public safety answering point or a 2355  
subdivision may use any remaining balance of disbursements it 2356  
received under that division, as it existed prior to the 2357  
amendments to it by H.B. 64 of the 131st general assembly, to 2358

pay any of its costs of providing countywide wireless 9-1-1, 2359  
including the personnel costs of one or more public safety 2360  
answering points providing that service. 2361

(D) The costs described in divisions (A), (B), (C), and 2362  
(E) of this section may include any such costs payable pursuant 2363  
to an agreement under division ~~(J)~~ (I) of section 128.03 of the 2364  
Revised Code. 2365

(E) (1) No disbursement to a countywide 9-1-1 system for 2366  
costs of a public safety answering point shall be made from the 2367  
~~wireless~~ 9-1-1 government assistance fund or the next generation 2368  
9-1-1 fund unless the public safety answering point meets the 2369  
standards set by rule of the steering committee under section 2370  
128.021 of the Revised Code. 2371

(2) The steering committee shall monitor compliance with 2372  
the standards and shall notify the tax commissioner to suspend 2373  
disbursements to a countywide 9-1-1 system that fails to meet 2374  
the standards. Upon receipt of this notification, the 2375  
commissioner shall suspend disbursements until the commissioner 2376  
is notified of compliance with the standards. 2377

(F) If the amount of the next generation 9-1-1 access fee 2378  
exceeds twenty-five cents per month, the amount collected that 2379  
is attributable to the difference between the actual amount and 2380  
twenty-five cents shall be used exclusively for the transitional 2381  
costs of next generation 9-1-1 or costs of connecting to the 2382  
statewide emergency services internet protocol network. 2383

(G) The auditor of state may audit and review each 2384  
county's expenditures of funds received from the ~~wireless~~ 9-1-1 2385  
government assistance fund to verify that the funds were used in 2386  
accordance with the requirements of this chapter. All funds 2387

generated from the next generation 9-1-1 access fee imposed 2388  
under sections 128.41 and 128.42 of the Revised Code may be used 2389  
only for 9-1-1 related expenses. 2390

**Sec. 128.60.** (A) (1) A telephone company, the state highway 2391  
patrol as described in division ~~(J)~~ (I) of section 128.03 of the 2392  
Revised Code, and each subdivision or regional council of 2393  
governments operating one or more public safety answering points 2394  
for a countywide system providing wireless 9-1-1, shall provide 2395  
the steering committee and the tax commissioner with such 2396  
information as the steering committee and tax commissioner 2397  
request for the purposes of carrying out their duties under this 2398  
chapter, including, but not limited to, duties regarding the 2399  
collection of the wireless 9-1-1 charges imposed under section 2400  
128.40 of the Revised Code and the next generation 9-1-1 access 2401  
fee imposed under sections 128.41 and 128.42 of the Revised 2402  
Code. 2403

(2) A wireless service provider shall provide an official, 2404  
employee, agent, or representative of a subdivision or regional 2405  
council of governments operating a public safety answering 2406  
point, or of the state highway patrol as described in division 2407  
~~(J)~~ (I) of section 128.03 of the Revised Code, with such 2408  
technical, service, and location information as the official, 2409  
employee, agent, or representative requests for the purpose of 2410  
providing wireless 9-1-1. 2411

(3) A subdivision or regional council of governments 2412  
operating one or more public safety answering points of a 9-1-1 2413  
system, and a telephone company, shall provide to the steering 2414  
committee such information as the steering committee requires 2415  
for the purpose of carrying out its duties under Chapter 128. of 2416  
the Revised Code. 2417

(B) (1) Any information provided under division (A) of this 2418  
section that consists of trade secrets as defined in section 2419  
1333.61 of the Revised Code or of information regarding the 2420  
customers, revenues, expenses, or network information of a 2421  
telephone company shall be confidential and does not constitute 2422  
a public record for the purpose of section 149.43 of the Revised 2423  
Code. 2424

(2) The steering committee, tax commissioner, and any 2425  
official, employee, agent, or representative of the steering 2426  
committee, of the tax commissioner, of the state highway patrol 2427  
as described in division ~~(J)~~ (I) of section 128.03 of the 2428  
Revised Code, or of a subdivision or regional council of 2429  
governments operating a public safety answering point, while 2430  
acting or claiming to act in the capacity of the steering 2431  
committee or tax commissioner or such official, employee, agent, 2432  
or representative, shall not disclose any information provided 2433  
under division (A) of this section regarding a telephone 2434  
company's customers, revenues, expenses, or network information. 2435  
Nothing in division (B) (2) of this section precludes any such 2436  
information from being aggregated and included in any report of 2437  
the steering committee, tax commissioner, or any official, 2438  
employee, agent, or representative of the steering committee or 2439  
tax commissioner, provided the aggregated information does not 2440  
identify the number of any particular company's customers or the 2441  
amount of its revenues or expenses or identify a particular 2442  
company as to any network information. 2443

**Sec. 128.63.** ~~(A)~~—The tax commissioner may adopt rules in 2444  
accordance with Chapter 119. of the Revised Code to carry out 2445  
this chapter, including rules prescribing the necessary 2446  
accounting for the collection fee under division (B) ~~(4)~~ of 2447  
section 128.46 of the Revised Code. 2448

~~(B) The amounts of the wireless 9-1-1 charges shall be~~ 2449  
~~prescribed only by act of the general assembly.~~ 2450

**Sec. ~~128.32~~ 128.96.** (A) (1) The state, the state highway 2451  
patrol, a subdivision, or a regional council of governments 2452  
participating in a 9-1-1 system established under this chapter 2453  
and any officer, agent, employee, or independent contractor of 2454  
the state, the state highway patrol, or such a participating 2455  
subdivision or regional council of governments is not liable in 2456  
damages in a civil action for injuries, death, or loss to 2457  
persons or property arising from any act or omission, except 2458  
willful or wanton misconduct, in connection with developing, 2459  
adopting, or approving any final plan ~~or any agreement made~~ 2460  
~~under section 128.09 of the Revised Code~~ or otherwise bringing 2461  
into operation the 9-1-1 system pursuant to this chapter. 2462

(2) The steering committee and any member of the steering 2463  
committee are not liable in damages in a civil action for 2464  
injuries, death, or loss to persons or property arising from any 2465  
act or omission, except willful or wanton misconduct, in 2466  
connection with the development or operation of a 9-1-1 system 2467  
established under this chapter. 2468

(B) Except as otherwise provided in this section, an 2469  
individual who gives emergency instructions through a 9-1-1 2470  
system established under this chapter, and the principals for 2471  
whom the person acts, including both employers and independent 2472  
contractors, public and private, and an individual who follows 2473  
emergency instructions and the principals for whom that person 2474  
acts, including both employers and independent contractors, 2475  
public and private, are not liable in damages in a civil action 2476  
for injuries, death, or loss to persons or property arising from 2477  
the issuance or following of emergency instructions, except 2478

where the issuance or following of the instructions constitutes 2479  
willful or wanton misconduct. 2480

(C) Except for willful or wanton misconduct, a telephone 2481  
company, and any other installer, maintainer, or provider, 2482  
through the sale or otherwise, of customer premises equipment, 2483  
or service used for or with a 9-1-1 system, and their respective 2484  
officers, directors, employees, agents, suppliers, corporate 2485  
parents, and affiliates are not liable in damages in a civil 2486  
action for injuries, death, or loss to persons or property 2487  
incurred by any person resulting from any of the following: 2488

(1) Such an entity's or its officers', directors', 2489  
employees', agents', or suppliers' participation in or acts or 2490  
omissions in connection with participating in or developing, 2491  
maintaining, or operating a 9-1-1 system; 2492

(2) Such an entity's or its officers', directors', 2493  
employees', agents', or suppliers' provision of assistance to a 2494  
public utility, municipal utility, or state or local government 2495  
as authorized by divisions ~~(G) (4)~~ (H) (4) and (5) of this 2496  
section. 2497

(D) Except for willful or wanton misconduct, a provider of 2498  
and a seller of a prepaid wireless calling service and their 2499  
respective officers, directors, employees, agents, and suppliers 2500  
are not liable in damages in a civil action for injuries, death, 2501  
or loss to persons or property incurred by any person resulting 2502  
from anything described in division (C) of this section. 2503

(E) Except for willful or wanton misconduct, a 9-1-1 2504  
system service provider and the provider's respective officers, 2505  
directors, employees, agents, and suppliers are not liable for 2506  
any damages in a civil action for injuries, death, or loss to 2507

persons or property incurred by any person resulting from 2508  
developing, adopting, implementing, maintaining, or operating a 2509  
9-1-1 system, or from complying with emergency-related 2510  
information requests from state or local government officials. 2511

(F) No person shall knowingly use the telephone number of 2512  
a 9-1-1 system established under this chapter to report an 2513  
emergency if the person knows that no emergency exists. 2514

~~(F)~~ (G) No person shall knowingly use a 9-1-1 system for a 2515  
purpose other than obtaining emergency service. 2516

~~(G)~~ (H) No person shall disclose or use any information 2517  
concerning telephone numbers, addresses, or names obtained from 2518  
the data base that serves the public safety answering point of a 2519  
9-1-1 system established under this chapter, except for any of 2520  
the following purposes or under any of the following 2521  
circumstances: 2522

(1) For the purpose of the 9-1-1 system; 2523

(2) For the purpose of responding to an emergency call to 2524  
an emergency service provider; 2525

(3) In the circumstance of the inadvertent disclosure of 2526  
such information due solely to technology of the wireline 2527  
telephone network portion of the 9-1-1 system not allowing 2528  
access to the data base to be restricted to 9-1-1 specific 2529  
answering lines at a public safety answering point; 2530

(4) In the circumstance of access to a data base being 2531  
given by a telephone company that is a wireline service provider 2532  
to a public utility or municipal utility in handling customer 2533  
calls in times of public emergency or service outages. The 2534  
charge, terms, and conditions for the disclosure or use of such 2535  
information for the purpose of such access to a data base shall 2536

be subject to the jurisdiction of the steering committee.

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(5) In the circumstance of access to a data base given by  
a telephone company that is a wireline service provider to a  
state and local government in warning of a public emergency, as  
determined by the steering committee. The charge, terms, and  
conditions for the disclosure or use of that information for the  
purpose of access to a data base is subject to the jurisdiction  
of the steering committee.

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**Sec. ~~128.34~~ 128.98.** (A) The attorney general, upon request  
of the steering committee, or on the attorney general's own  
initiative, shall begin proceedings against a telephone company  
that is a wireline service provider to enforce compliance with  
this chapter or with the terms, conditions, requirements, or  
specifications of a final plan ~~or of an agreement under section~~  
~~128.09 of the Revised Code~~ as to wireline or wireless 9-1-1.

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(B) The attorney general, upon the attorney general's own  
initiative, or any prosecutor, upon the prosecutor's initiative,  
shall begin proceedings against a subdivision or a regional  
council of governments as to wireline or wireless 9-1-1 to  
enforce compliance with this chapter or with the terms,  
conditions, requirements, or specifications of a final plan ~~or~~  
~~of an agreement under section 128.09 of the Revised Code~~ as to  
wireline or wireless 9-1-1.

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**Sec. 128.99.** (A) Whoever violates division ~~(E)~~ (F) of  
section ~~128.32~~ 128.96 of the Revised Code is guilty of a  
misdemeanor of the fourth degree.

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(B) Whoever violates division ~~(F)~~ or (G) or (H) of section  
~~128.32~~ 128.96 or division (B) (2) of section 128.60 of the  
Revised Code is guilty of a misdemeanor of the fourth degree on

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a first offense and a felony of the fifth degree on each 2566  
subsequent offense. 2567

(C) If a wireless service provider, reseller, or seller 2568  
violates division ~~(B)~~(A) (1) (a) of section 128.46 of the Revised 2569  
Code, and does not comply with any extensions granted under 2570  
division ~~(B) (2)~~(A) (2) of that section, the tax commissioner may 2571  
impose a late-filing penalty of not more than the greater of 2572  
fifty dollars or five per cent of the amount required to be 2573  
remitted as described in division (B) (1) (b) of that section. 2574

(D) If a wireless service provider, reseller, or seller 2575  
fails to comply with division ~~(B)~~(A) (1) (b) of section 128.46 of 2576  
the Revised Code, the tax commissioner may impose a late-payment 2577  
penalty of not more than the greater of fifty dollars or five 2578  
per cent of the wireless 9-1-1 charge required to be remitted 2579  
for the reporting period minus any partial remittance made on or 2580  
before the due date, including any extensions granted under 2581  
division ~~(B)~~(A) (2) of section 128.46 of the Revised Code. 2582

(E) The tax commissioner may impose an assessment penalty 2583  
of not more than the greater of one hundred dollars or thirty- 2584  
five per cent of the wireless 9-1-1 charges due after the tax 2585  
commissioner notifies the person of an audit, an examination, a 2586  
delinquency, assessment, or other notice that additional 2587  
wireless 9-1-1 charges are due. 2588

(F) If a wireless service provider, reseller, or seller 2589  
fails to comply with either electronic requirement of division 2590  
~~(B) (5)~~(C) of section 128.46 of the Revised Code, the tax 2591  
commissioner may impose an electronic penalty, for either or 2592  
both failures to comply, of not more than the lesser of the 2593  
following: 2594

(1) The greater of one hundred dollars or ten per cent of 2595  
the amount required to be, but not, remitted electronically; 2596

(2) Five thousand dollars. 2597

(G) Each penalty described in divisions (C) to (F) of this 2598  
section is in addition to any other penalty described in those 2599  
divisions. The tax commissioner may abate all or any portion of 2600  
any penalty described in those divisions. 2601

(H) An operator in violation of section 128.24 of the 2602  
Revised Code may be assessed a fine of up to five thousand 2603  
dollars per offense. 2604

(I) (1) If a business service user fails to comply with 2605  
section 128.241 of the Revised Code without being exempt under 2606  
section 128.242 of the Revised Code, the 9-1-1 steering 2607  
committee shall request the attorney general to bring an action 2608  
to recover one of the following amounts from the user: 2609

(a) One thousand dollars for an initial failure; 2610

(b) Up to five thousand dollars for each subsequent 2611  
failure within each continuing six-month period in which the 2612  
user remains noncompliant. 2613

(2) Any funds recovered under division (I) (1) of this 2614  
section shall be deposited into the next generation 9-1-1 fund 2615  
created under section 128.54 of the Revised Code. 2616

(3) Divisions (I) (1) and (2) of this section shall not 2617  
apply if they are preempted by or in conflict with federal law. 2618

**Sec. 149.43.** (A) As used in this section: 2619

(1) "Public record" means records kept by any public 2620  
office, including, but not limited to, state, county, city, 2621

village, township, and school district units, and records 2622  
pertaining to the delivery of educational services by an 2623  
alternative school in this state kept by the nonprofit or for- 2624  
profit entity operating the alternative school pursuant to 2625  
section 3313.533 of the Revised Code. "Public record" does not 2626  
mean any of the following: 2627

(a) Medical records; 2628

(b) Records pertaining to probation and parole 2629  
proceedings, to proceedings related to the imposition of 2630  
community control sanctions and post-release control sanctions, 2631  
or to proceedings related to determinations under section 2632  
2967.271 of the Revised Code regarding the release or maintained 2633  
incarceration of an offender to whom that section applies; 2634

(c) Records pertaining to actions under section 2151.85 2635  
and division (C) of section 2919.121 of the Revised Code and to 2636  
appeals of actions arising under those sections; 2637

(d) Records pertaining to adoption proceedings, including 2638  
the contents of an adoption file maintained by the department of 2639  
health under sections 3705.12 to 3705.124 of the Revised Code; 2640

(e) Information in a record contained in the putative 2641  
father registry established by section 3107.062 of the Revised 2642  
Code, regardless of whether the information is held by the 2643  
department of job and family services or, pursuant to section 2644  
3111.69 of the Revised Code, the office of child support in the 2645  
department or a child support enforcement agency; 2646

(f) Records specified in division (A) of section 3107.52 2647  
of the Revised Code; 2648

(g) Trial preparation records; 2649

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|------------------------------------------------------------------|------|
| (h) Confidential law enforcement investigatory records;          | 2650 |
| (i) Records containing information that is confidential          | 2651 |
| under section 2710.03 or 4112.05 of the Revised Code;            | 2652 |
| (j) DNA records stored in the DNA database pursuant to           | 2653 |
| section 109.573 of the Revised Code;                             | 2654 |
| (k) Inmate records released by the department of                 | 2655 |
| rehabilitation and correction to the department of youth         | 2656 |
| services or a court of record pursuant to division (E) of        | 2657 |
| section 5120.21 of the Revised Code;                             | 2658 |
| (l) Records maintained by the department of youth services       | 2659 |
| pertaining to children in its custody released by the department | 2660 |
| of youth services to the department of rehabilitation and        | 2661 |
| correction pursuant to section 5139.05 of the Revised Code;      | 2662 |
| (m) Intellectual property records;                               | 2663 |
| (n) Donor profile records;                                       | 2664 |
| (o) Records maintained by the department of job and family       | 2665 |
| services pursuant to section 3121.894 of the Revised Code;       | 2666 |
| (p) Designated public service worker residential and             | 2667 |
| familial information;                                            | 2668 |
| (q) In the case of a county hospital operated pursuant to        | 2669 |
| Chapter 339. of the Revised Code or a municipal hospital         | 2670 |
| operated pursuant to Chapter 749. of the Revised Code,           | 2671 |
| information that constitutes a trade secret, as defined in       | 2672 |
| section 1333.61 of the Revised Code;                             | 2673 |
| (r) Information pertaining to the recreational activities        | 2674 |
| of a person under the age of eighteen;                           | 2675 |
| (s) In the case of a child fatality review board acting          | 2676 |

under sections 307.621 to 307.629 of the Revised Code or a 2677  
review conducted pursuant to guidelines established by the 2678  
director of health under section 3701.70 of the Revised Code, 2679  
records provided to the board or director, statements made by 2680  
board members during meetings of the board or by persons 2681  
participating in the director's review, and all work products of 2682  
the board or director, and in the case of a child fatality 2683  
review board, child fatality review data submitted by the board 2684  
to the department of health or a national child death review 2685  
database, other than the report prepared pursuant to division 2686  
(A) of section 307.626 of the Revised Code; 2687

(t) Records provided to and statements made by the 2688  
executive director of a public children services agency or a 2689  
prosecuting attorney acting pursuant to section 5153.171 of the 2690  
Revised Code other than the information released under that 2691  
section; 2692

(u) Test materials, examinations, or evaluation tools used 2693  
in an examination for licensure as a nursing home administrator 2694  
that the board of executives of long-term services and supports 2695  
administers under section 4751.15 of the Revised Code or 2696  
contracts under that section with a private or government entity 2697  
to administer; 2698

(v) Records the release of which is prohibited by state or 2699  
federal law; 2700

(w) Proprietary information of or relating to any person 2701  
that is submitted to or compiled by the Ohio venture capital 2702  
authority created under section 150.01 of the Revised Code; 2703

(x) Financial statements and data any person submits for 2704  
any purpose to the Ohio housing finance agency or the 2705

controlling board in connection with applying for, receiving, or 2706  
accounting for financial assistance from the agency, and 2707  
information that identifies any individual who benefits directly 2708  
or indirectly from financial assistance from the agency; 2709

(y) Records listed in section 5101.29 of the Revised Code; 2710

(z) Discharges recorded with a county recorder under 2711  
section 317.24 of the Revised Code, as specified in division (B) 2712  
(2) of that section; 2713

(aa) Usage information including names and addresses of 2714  
specific residential and commercial customers of a municipally 2715  
owned or operated public utility; 2716

(bb) Records described in division (C) of section 187.04 2717  
of the Revised Code that are not designated to be made available 2718  
to the public as provided in that division; 2719

(cc) Information and records that are made confidential, 2720  
privileged, and not subject to disclosure under divisions (B) 2721  
and (C) of section 2949.221 of the Revised Code; 2722

(dd) Personal information, as defined in section 149.45 of 2723  
the Revised Code; 2724

(ee) The confidential name, address, and other personally 2725  
identifiable information of a program participant in the address 2726  
confidentiality program established under sections 111.41 to 2727  
111.47 of the Revised Code, including the contents of any 2728  
application for absent voter's ballots, absent voter's ballot 2729  
identification envelope statement of voter, or provisional 2730  
ballot affirmation completed by a program participant who has a 2731  
confidential voter registration record; records or portions of 2732  
records pertaining to that program that identify the number of 2733  
program participants that reside within a precinct, ward, 2734

township, municipal corporation, county, or any other geographic 2735  
area smaller than the state; and any real property 2736  
confidentiality notice filed under section 111.431 of the 2737  
Revised Code and the information described in division (C) of 2738  
that section. As used in this division, "confidential address" 2739  
and "program participant" have the meaning defined in section 2740  
111.41 of the Revised Code. 2741

(ff) Orders for active military service of an individual 2742  
serving or with previous service in the armed forces of the 2743  
United States, including a reserve component, or the Ohio 2744  
organized militia, except that, such order becomes a public 2745  
record on the day that is fifteen years after the published date 2746  
or effective date of the call to order; 2747

(gg) The name, address, contact information, or other 2748  
personal information of an individual who is less than eighteen 2749  
years of age that is included in any record related to a traffic 2750  
accident involving a school vehicle in which the individual was 2751  
an occupant at the time of the accident; 2752

(hh) Protected health information, as defined in 45 C.F.R. 2753  
160.103, that is in a claim for payment for a health care 2754  
product, service, or procedure, as well as any other health 2755  
claims data in another document that reveals the identity of an 2756  
individual who is the subject of the data or could be used to 2757  
reveal that individual's identity; 2758

(ii) Any depiction by photograph, film, videotape, or 2759  
printed or digital image under either of the following 2760  
circumstances: 2761

(i) The depiction is that of a victim of an offense the 2762  
release of which would be, to a reasonable person of ordinary 2763

sensibilities, an offensive and objectionable intrusion into the 2764  
victim's expectation of bodily privacy and integrity. 2765

(ii) The depiction captures or depicts the victim of a 2766  
sexually oriented offense, as defined in section 2950.01 of the 2767  
Revised Code, at the actual occurrence of that offense. 2768

(jj) Restricted portions of a body-worn camera or 2769  
dashboard camera recording; 2770

(kk) In the case of a fetal-infant mortality review board 2771  
acting under sections 3707.70 to 3707.77 of the Revised Code, 2772  
records, documents, reports, or other information presented to 2773  
the board or a person abstracting such materials on the board's 2774  
behalf, statements made by review board members during board 2775  
meetings, all work products of the board, and data submitted by 2776  
the board to the department of health or a national infant death 2777  
review database, other than the report prepared pursuant to 2778  
section 3707.77 of the Revised Code. 2779

(ll) Records, documents, reports, or other information 2780  
presented to the pregnancy-associated mortality review board 2781  
established under section 3738.01 of the Revised Code, 2782  
statements made by board members during board meetings, all work 2783  
products of the board, and data submitted by the board to the 2784  
department of health, other than the biennial reports prepared 2785  
under section 3738.08 of the Revised Code; 2786

(mm) Except as otherwise provided in division (A) (1) (oo) 2787  
of this section, telephone numbers for a victim, as defined in 2788  
section 2930.01 of the Revised Code or a witness to a crime that 2789  
are listed on any law enforcement record or report. 2790

(nn) A preneed funeral contract, as defined in section 2791  
4717.01 of the Revised Code, and contract terms and personally 2792

identifying information of a preneed funeral contract, that is 2793  
contained in a report submitted by or for a funeral home to the 2794  
board of embalmers and funeral directors under division (C) of 2795  
section 4717.13, division (J) of section 4717.31, or section 2796  
4717.41 of the Revised Code. 2797

(oo) Telephone numbers for a party to a motor vehicle 2798  
accident subject to the requirements of section 5502.11 of the 2799  
Revised Code that are listed on any law enforcement record or 2800  
report, except that the telephone numbers described in this 2801  
division are not excluded from the definition of "public record" 2802  
under this division on and after the thirtieth day after the 2803  
occurrence of the motor vehicle accident. 2804

(pp) Records pertaining to individuals who complete 2805  
training under section 5502.703 of the Revised Code to be 2806  
permitted by a school district board of education or governing 2807  
body of a community school established under Chapter 3314. of 2808  
the Revised Code, a STEM school established under Chapter 3326. 2809  
of the Revised Code, or a chartered nonpublic school to convey 2810  
deadly weapons or dangerous ordnance into a school safety zone. 2811

A record that is not a public record under division (A) (1) 2812  
of this section and that, under law, is permanently retained 2813  
becomes a public record on the day that is seventy-five years 2814  
after the day on which the record was created, except for any 2815  
record protected by the attorney-client privilege, a trial 2816  
preparation record as defined in this section, a statement 2817  
prohibiting the release of identifying information signed under 2818  
section 3107.083 of the Revised Code, a denial of release form 2819  
filed pursuant to section 3107.46 of the Revised Code, or any 2820  
record that is exempt from release or disclosure under section 2821  
149.433 of the Revised Code. If the record is a birth 2822

certificate and a biological parent's name redaction request 2823  
form has been accepted under section 3107.391 of the Revised 2824  
Code, the name of that parent shall be redacted from the birth 2825  
certificate before it is released under this paragraph. If any 2826  
other section of the Revised Code establishes a time period for 2827  
disclosure of a record that conflicts with the time period 2828  
specified in this section, the time period in the other section 2829  
prevails. 2830

(2) "Confidential law enforcement investigatory record" 2831  
means any record that pertains to a law enforcement matter of a 2832  
criminal, quasi-criminal, civil, or administrative nature, but 2833  
only to the extent that the release of the record would create a 2834  
high probability of disclosure of any of the following: 2835

(a) The identity of a suspect who has not been charged 2836  
with the offense to which the record pertains, or of an 2837  
information source or witness to whom confidentiality has been 2838  
reasonably promised; 2839

(b) Information provided by an information source or 2840  
witness to whom confidentiality has been reasonably promised, 2841  
which information would reasonably tend to disclose the source's 2842  
or witness's identity; 2843

(c) Specific confidential investigatory techniques or 2844  
procedures or specific investigatory work product; 2845

(d) Information that would endanger the life or physical 2846  
safety of law enforcement personnel, a crime victim, a witness, 2847  
or a confidential information source. 2848

(3) "Medical record" means any document or combination of 2849  
documents, except births, deaths, and the fact of admission to 2850  
or discharge from a hospital, that pertains to the medical 2851

history, diagnosis, prognosis, or medical condition of a patient 2852  
and that is generated and maintained in the process of medical 2853  
treatment. 2854

(4) "Trial preparation record" means any record that 2855  
contains information that is specifically compiled in reasonable 2856  
anticipation of, or in defense of, a civil or criminal action or 2857  
proceeding, including the independent thought processes and 2858  
personal trial preparation of an attorney. 2859

(5) "Intellectual property record" means a record, other 2860  
than a financial or administrative record, that is produced or 2861  
collected by or for faculty or staff of a state institution of 2862  
higher learning in the conduct of or as a result of study or 2863  
research on an educational, commercial, scientific, artistic, 2864  
technical, or scholarly issue, regardless of whether the study 2865  
or research was sponsored by the institution alone or in 2866  
conjunction with a governmental body or private concern, and 2867  
that has not been publicly released, published, or patented. 2868

(6) "Donor profile record" means all records about donors 2869  
or potential donors to a public institution of higher education 2870  
except the names and reported addresses of the actual donors and 2871  
the date, amount, and conditions of the actual donation. 2872

(7) "Designated public service worker" means a peace 2873  
officer, parole officer, probation officer, bailiff, prosecuting 2874  
attorney, assistant prosecuting attorney, correctional employee, 2875  
county or multicounty corrections officer, community-based 2876  
correctional facility employee, designated Ohio national guard 2877  
member, protective services worker, youth services employee, 2878  
firefighter, EMT, medical director or member of a cooperating 2879  
physician advisory board of an emergency medical service 2880  
organization, state board of pharmacy employee, investigator of 2881

the bureau of criminal identification and investigation, 2882  
emergency service telecommunicator, forensic mental health 2883  
provider, mental health evaluation provider, regional 2884  
psychiatric hospital employee, judge, magistrate, or federal law 2885  
enforcement officer. 2886

(8) "Designated public service worker residential and 2887  
familial information" means any information that discloses any 2888  
of the following about a designated public service worker: 2889

(a) The address of the actual personal residence of a 2890  
designated public service worker, except for the following 2891  
information: 2892

(i) The address of the actual personal residence of a 2893  
prosecuting attorney or judge; and 2894

(ii) The state or political subdivision in which a 2895  
designated public service worker resides. 2896

(b) Information compiled from referral to or participation 2897  
in an employee assistance program; 2898

(c) The social security number, the residential telephone 2899  
number, any bank account, debit card, charge card, or credit 2900  
card number, or the emergency telephone number of, or any 2901  
medical information pertaining to, a designated public service 2902  
worker; 2903

(d) The name of any beneficiary of employment benefits, 2904  
including, but not limited to, life insurance benefits, provided 2905  
to a designated public service worker by the designated public 2906  
service worker's employer; 2907

(e) The identity and amount of any charitable or 2908  
employment benefit deduction made by the designated public 2909

service worker's employer from the designated public service 2910  
worker's compensation, unless the amount of the deduction is 2911  
required by state or federal law; 2912

(f) The name, the residential address, the name of the 2913  
employer, the address of the employer, the social security 2914  
number, the residential telephone number, any bank account, 2915  
debit card, charge card, or credit card number, or the emergency 2916  
telephone number of the spouse, a former spouse, or any child of 2917  
a designated public service worker; 2918

(g) A photograph of a peace officer who holds a position 2919  
or has an assignment that may include undercover or plain 2920  
clothes positions or assignments as determined by the peace 2921  
officer's appointing authority. 2922

(9) As used in divisions (A) (7) and (15) to (17) of this 2923  
section: 2924

"Peace officer" has the meaning defined in section 109.71 2925  
of the Revised Code and also includes the superintendent and 2926  
troopers of the state highway patrol; it does not include the 2927  
sheriff of a county or a supervisory employee who, in the 2928  
absence of the sheriff, is authorized to stand in for, exercise 2929  
the authority of, and perform the duties of the sheriff. 2930

"Correctional employee" means any employee of the 2931  
department of rehabilitation and correction who in the course of 2932  
performing the employee's job duties has or has had contact with 2933  
inmates and persons under supervision. 2934

"County or multicounty corrections officer" means any 2935  
corrections officer employed by any county or multicounty 2936  
correctional facility. 2937

"Designated Ohio national guard member" means a member of 2938

the Ohio national guard who is participating in duties related 2939  
to remotely piloted aircraft, including, but not limited to, 2940  
pilots, sensor operators, and mission intelligence personnel, 2941  
duties related to special forces operations, or duties related 2942  
to cybersecurity, and is designated by the adjutant general as a 2943  
designated public service worker for those purposes. 2944

"Protective services worker" means any employee of a 2945  
county agency who is responsible for child protective services, 2946  
child support services, or adult protective services. 2947

"Youth services employee" means any employee of the 2948  
department of youth services who in the course of performing the 2949  
employee's job duties has or has had contact with children 2950  
committed to the custody of the department of youth services. 2951

"Firefighter" means any regular, paid or volunteer, member 2952  
of a lawfully constituted fire department of a municipal 2953  
corporation, township, fire district, or village. 2954

"EMT" means EMTs-basic, EMTs-I, and paramedics that 2955  
provide emergency medical services for a public emergency 2956  
medical service organization. "Emergency medical service 2957  
organization," "EMT-basic," "EMT-I," and "paramedic" have the 2958  
meanings defined in section 4765.01 of the Revised Code. 2959

"Investigator of the bureau of criminal identification and 2960  
investigation" has the meaning defined in section 2903.11 of the 2961  
Revised Code. 2962

"Emergency service telecommunicator" ~~has the meaning~~ means 2963  
an individual employed by an emergency service provider as 2964  
defined in under section 4742.01-128.01 of the Revised Code, 2965  
whose primary responsibility is to be an operator for the 2966  
receipt or processing of calls for emergency services made by 2967

telephone, radio, or other electronic means. 2968

"Forensic mental health provider" means any employee of a 2969  
community mental health service provider or local alcohol, drug 2970  
addiction, and mental health services board who, in the course 2971  
of the employee's duties, has contact with persons committed to 2972  
a local alcohol, drug addiction, and mental health services 2973  
board by a court order pursuant to section 2945.38, 2945.39, 2974  
2945.40, or 2945.402 of the Revised Code. 2975

"Mental health evaluation provider" means an individual 2976  
who, under Chapter 5122. of the Revised Code, examines a 2977  
respondent who is alleged to be a mentally ill person subject to 2978  
court order, as defined in section 5122.01 of the Revised Code, 2979  
and reports to the probate court the respondent's mental 2980  
condition. 2981

"Regional psychiatric hospital employee" means any 2982  
employee of the department of mental health and addiction 2983  
services who, in the course of performing the employee's duties, 2984  
has contact with patients committed to the department of mental 2985  
health and addiction services by a court order pursuant to 2986  
section 2945.38, 2945.39, 2945.40, or 2945.402 of the Revised 2987  
Code. 2988

"Federal law enforcement officer" has the meaning defined 2989  
in section 9.88 of the Revised Code. 2990

(10) "Information pertaining to the recreational 2991  
activities of a person under the age of eighteen" means 2992  
information that is kept in the ordinary course of business by a 2993  
public office, that pertains to the recreational activities of a 2994  
person under the age of eighteen years, and that discloses any 2995  
of the following: 2996

(a) The address or telephone number of a person under the 2997  
age of eighteen or the address or telephone number of that 2998  
person's parent, guardian, custodian, or emergency contact 2999  
person; 3000

(b) The social security number, birth date, or 3001  
photographic image of a person under the age of eighteen; 3002

(c) Any medical record, history, or information pertaining 3003  
to a person under the age of eighteen; 3004

(d) Any additional information sought or required about a 3005  
person under the age of eighteen for the purpose of allowing 3006  
that person to participate in any recreational activity 3007  
conducted or sponsored by a public office or to use or obtain 3008  
admission privileges to any recreational facility owned or 3009  
operated by a public office. 3010

(11) "Community control sanction" has the meaning defined 3011  
in section 2929.01 of the Revised Code. 3012

(12) "Post-release control sanction" has the meaning 3013  
defined in section 2967.01 of the Revised Code. 3014

(13) "Redaction" means obscuring or deleting any 3015  
information that is exempt from the duty to permit public 3016  
inspection or copying from an item that otherwise meets the 3017  
definition of a "record" in section 149.011 of the Revised Code. 3018

(14) "Designee," "elected official," and "future official" 3019  
have the meanings defined in section 109.43 of the Revised Code. 3020

(15) "Body-worn camera" means a visual and audio recording 3021  
device worn on the person of a peace officer while the peace 3022  
officer is engaged in the performance of the peace officer's 3023  
duties. 3024

(16) "Dashboard camera" means a visual and audio recording device mounted on a peace officer's vehicle or vessel that is used while the peace officer is engaged in the performance of the peace officer's duties.

(17) "Restricted portions of a body-worn camera or dashboard camera recording" means any visual or audio portion of a body-worn camera or dashboard camera recording that shows, communicates, or discloses any of the following:

(a) The image or identity of a child or information that could lead to the identification of a child who is a primary subject of the recording when the law enforcement agency knows or has reason to know the person is a child based on the law enforcement agency's records or the content of the recording;

(b) The death of a person or a deceased person's body, unless the death was caused by a peace officer or, subject to division (H)(1) of this section, the consent of the decedent's executor or administrator has been obtained;

(c) The death of a peace officer, firefighter, paramedic, or other first responder, occurring while the decedent was engaged in the performance of official duties, unless, subject to division (H)(1) of this section, the consent of the decedent's executor or administrator has been obtained;

(d) Grievous bodily harm, unless the injury was effected by a peace officer or, subject to division (H)(1) of this section, the consent of the injured person or the injured person's guardian has been obtained;

(e) An act of severe violence against a person that results in serious physical harm to the person, unless the act and injury was effected by a peace officer or, subject to

division (H) (1) of this section, the consent of the injured 3054  
person or the injured person's guardian has been obtained; 3055

(f) Grievous bodily harm to a peace officer, firefighter, 3056  
paramedic, or other first responder, occurring while the injured 3057  
person was engaged in the performance of official duties, 3058  
unless, subject to division (H) (1) of this section, the consent 3059  
of the injured person or the injured person's guardian has been 3060  
obtained; 3061

(g) An act of severe violence resulting in serious 3062  
physical harm against a peace officer, firefighter, paramedic, 3063  
or other first responder, occurring while the injured person was 3064  
engaged in the performance of official duties, unless, subject 3065  
to division (H) (1) of this section, the consent of the injured 3066  
person or the injured person's guardian has been obtained; 3067

(h) A person's nude body, unless, subject to division (H) 3068  
(1) of this section, the person's consent has been obtained; 3069

(i) Protected health information, the identity of a person 3070  
in a health care facility who is not the subject of a law 3071  
enforcement encounter, or any other information in a health care 3072  
facility that could identify a person who is not the subject of 3073  
a law enforcement encounter; 3074

(j) Information that could identify the alleged victim of 3075  
a sex offense, menacing by stalking, or domestic violence; 3076

(k) Information, that does not constitute a confidential 3077  
law enforcement investigatory record, that could identify a 3078  
person who provides sensitive or confidential information to a 3079  
law enforcement agency when the disclosure of the person's 3080  
identity or the information provided could reasonably be 3081  
expected to threaten or endanger the safety or property of the 3082

person or another person; 3083

(l) Personal information of a person who is not arrested, 3084  
cited, charged, or issued a written warning by a peace officer; 3085

(m) Proprietary police contingency plans or tactics that 3086  
are intended to prevent crime and maintain public order and 3087  
safety; 3088

(n) A personal conversation unrelated to work between 3089  
peace officers or between a peace officer and an employee of a 3090  
law enforcement agency; 3091

(o) A conversation between a peace officer and a member of 3092  
the public that does not concern law enforcement activities; 3093

(p) The interior of a residence, unless the interior of a 3094  
residence is the location of an adversarial encounter with, or a 3095  
use of force by, a peace officer; 3096

(q) Any portion of the interior of a private business that 3097  
is not open to the public, unless an adversarial encounter with, 3098  
or a use of force by, a peace officer occurs in that location. 3099

As used in division (A) (17) of this section: 3100

"Grievous bodily harm" has the same meaning as in section 3101  
5924.120 of the Revised Code. 3102

"Health care facility" has the same meaning as in section 3103  
1337.11 of the Revised Code. 3104

"Protected health information" has the same meaning as in 3105  
45 C.F.R. 160.103. 3106

"Law enforcement agency" has the same meaning as in 3107  
section 2925.61 of the Revised Code. 3108

"Personal information" means any government-issued 3109

identification number, date of birth, address, financial 3110  
information, or criminal justice information from the law 3111  
enforcement automated data system or similar databases. 3112

"Sex offense" has the same meaning as in section 2907.10 3113  
of the Revised Code. 3114

"Firefighter," "paramedic," and "first responder" have the 3115  
same meanings as in section 4765.01 of the Revised Code. 3116

(B) (1) Upon request by any person and subject to division 3117  
(B) (8) of this section, all public records responsive to the 3118  
request shall be promptly prepared and made available for 3119  
inspection to the requester at all reasonable times during 3120  
regular business hours. Subject to division (B) (8) of this 3121  
section, upon request by any person, a public office or person 3122  
responsible for public records shall make copies of the 3123  
requested public record available to the requester at cost and 3124  
within a reasonable period of time. If a public record contains 3125  
information that is exempt from the duty to permit public 3126  
inspection or to copy the public record, the public office or 3127  
the person responsible for the public record shall make 3128  
available all of the information within the public record that 3129  
is not exempt. When making that public record available for 3130  
public inspection or copying that public record, the public 3131  
office or the person responsible for the public record shall 3132  
notify the requester of any redaction or make the redaction 3133  
plainly visible. A redaction shall be deemed a denial of a 3134  
request to inspect or copy the redacted information, except if 3135  
federal or state law authorizes or requires a public office to 3136  
make the redaction. 3137

(2) To facilitate broader access to public records, a 3138  
public office or the person responsible for public records shall 3139

organize and maintain public records in a manner that they can 3140  
be made available for inspection or copying in accordance with 3141  
division (B) of this section. A public office also shall have 3142  
available a copy of its current records retention schedule at a 3143  
location readily available to the public. If a requester makes 3144  
an ambiguous or overly broad request or has difficulty in making 3145  
a request for copies or inspection of public records under this 3146  
section such that the public office or the person responsible 3147  
for the requested public record cannot reasonably identify what 3148  
public records are being requested, the public office or the 3149  
person responsible for the requested public record may deny the 3150  
request but shall provide the requester with an opportunity to 3151  
revise the request by informing the requester of the manner in 3152  
which records are maintained by the public office and accessed 3153  
in the ordinary course of the public office's or person's 3154  
duties. 3155

(3) If a request is ultimately denied, in part or in 3156  
whole, the public office or the person responsible for the 3157  
requested public record shall provide the requester with an 3158  
explanation, including legal authority, setting forth why the 3159  
request was denied. If the initial request was provided in 3160  
writing, the explanation also shall be provided to the requester 3161  
in writing. The explanation shall not preclude the public office 3162  
or the person responsible for the requested public record from 3163  
relying upon additional reasons or legal authority in defending 3164  
an action commenced under division (C) of this section. 3165

(4) Unless specifically required or authorized by state or 3166  
federal law or in accordance with division (B) of this section, 3167  
no public office or person responsible for public records may 3168  
limit or condition the availability of public records by 3169  
requiring disclosure of the requester's identity or the intended 3170

use of the requested public record. Any requirement that the 3171  
requester disclose the requester's identity or the intended use 3172  
of the requested public record constitutes a denial of the 3173  
request. 3174

(5) A public office or person responsible for public 3175  
records may ask a requester to make the request in writing, may 3176  
ask for the requester's identity, and may inquire about the 3177  
intended use of the information requested, but may do so only 3178  
after disclosing to the requester that a written request is not 3179  
mandatory, that the requester may decline to reveal the 3180  
requester's identity or the intended use, and when a written 3181  
request or disclosure of the identity or intended use would 3182  
benefit the requester by enhancing the ability of the public 3183  
office or person responsible for public records to identify, 3184  
locate, or deliver the public records sought by the requester. 3185

(6) If any person requests a copy of a public record in 3186  
accordance with division (B) of this section, the public office 3187  
or person responsible for the public record may require the 3188  
requester to pay in advance the cost involved in providing the 3189  
copy of the public record in accordance with the choice made by 3190  
the requester under this division. The public office or the 3191  
person responsible for the public record shall permit the 3192  
requester to choose to have the public record duplicated upon 3193  
paper, upon the same medium upon which the public office or 3194  
person responsible for the public record keeps it, or upon any 3195  
other medium upon which the public office or person responsible 3196  
for the public record determines that it reasonably can be 3197  
duplicated as an integral part of the normal operations of the 3198  
public office or person responsible for the public record. When 3199  
the requester makes a choice under this division, the public 3200  
office or person responsible for the public record shall provide 3201

a copy of it in accordance with the choice made by the 3202  
requester. Nothing in this section requires a public office or 3203  
person responsible for the public record to allow the requester 3204  
of a copy of the public record to make the copies of the public 3205  
record. 3206

(7) (a) Upon a request made in accordance with division (B) 3207  
of this section and subject to division (B) (6) of this section, 3208  
a public office or person responsible for public records shall 3209  
transmit a copy of a public record to any person by United 3210  
States mail or by any other means of delivery or transmission 3211  
within a reasonable period of time after receiving the request 3212  
for the copy. The public office or person responsible for the 3213  
public record may require the person making the request to pay 3214  
in advance the cost of postage if the copy is transmitted by 3215  
United States mail or the cost of delivery if the copy is 3216  
transmitted other than by United States mail, and to pay in 3217  
advance the costs incurred for other supplies used in the 3218  
mailing, delivery, or transmission. 3219

(b) Any public office may adopt a policy and procedures 3220  
that it will follow in transmitting, within a reasonable period 3221  
of time after receiving a request, copies of public records by 3222  
United States mail or by any other means of delivery or 3223  
transmission pursuant to division (B) (7) of this section. A 3224  
public office that adopts a policy and procedures under division 3225  
(B) (7) of this section shall comply with them in performing its 3226  
duties under that division. 3227

(c) In any policy and procedures adopted under division 3228  
(B) (7) of this section: 3229

(i) A public office may limit the number of records 3230  
requested by a person that the office will physically deliver by 3231

United States mail or by another delivery service to ten per 3232  
month, unless the person certifies to the office in writing that 3233  
the person does not intend to use or forward the requested 3234  
records, or the information contained in them, for commercial 3235  
purposes; 3236

(ii) A public office that chooses to provide some or all 3237  
of its public records on a web site that is fully accessible to 3238  
and searchable by members of the public at all times, other than 3239  
during acts of God outside the public office's control or 3240  
maintenance, and that charges no fee to search, access, 3241  
download, or otherwise receive records provided on the web site, 3242  
may limit to ten per month the number of records requested by a 3243  
person that the office will deliver in a digital format, unless 3244  
the requested records are not provided on the web site and 3245  
unless the person certifies to the office in writing that the 3246  
person does not intend to use or forward the requested records, 3247  
or the information contained in them, for commercial purposes. 3248

(iii) For purposes of division (B)(7) of this section, 3249  
"commercial" shall be narrowly construed and does not include 3250  
reporting or gathering news, reporting or gathering information 3251  
to assist citizen oversight or understanding of the operation or 3252  
activities of government, or nonprofit educational research. 3253

(8) A public office or person responsible for public 3254  
records is not required to permit a person who is incarcerated 3255  
pursuant to a criminal conviction or a juvenile adjudication to 3256  
inspect or to obtain a copy of any public record concerning a 3257  
criminal investigation or prosecution or concerning what would 3258  
be a criminal investigation or prosecution if the subject of the 3259  
investigation or prosecution were an adult, unless the request 3260  
to inspect or to obtain a copy of the record is for the purpose 3261

of acquiring information that is subject to release as a public 3262  
record under this section and the judge who imposed the sentence 3263  
or made the adjudication with respect to the person, or the 3264  
judge's successor in office, finds that the information sought 3265  
in the public record is necessary to support what appears to be 3266  
a justiciable claim of the person. 3267

(9) (a) Upon written request made and signed by a 3268  
journalist, a public office, or person responsible for public 3269  
records, having custody of the records of the agency employing a 3270  
specified designated public service worker shall disclose to the 3271  
journalist the address of the actual personal residence of the 3272  
designated public service worker and, if the designated public 3273  
service worker's spouse, former spouse, or child is employed by 3274  
a public office, the name and address of the employer of the 3275  
designated public service worker's spouse, former spouse, or 3276  
child. The request shall include the journalist's name and title 3277  
and the name and address of the journalist's employer and shall 3278  
state that disclosure of the information sought would be in the 3279  
public interest. 3280

(b) Division (B) (9) (a) of this section also applies to 3281  
journalist requests for: 3282

(i) Customer information maintained by a municipally owned 3283  
or operated public utility, other than social security numbers 3284  
and any private financial information such as credit reports, 3285  
payment methods, credit card numbers, and bank account 3286  
information; 3287

(ii) Information about minors involved in a school vehicle 3288  
accident as provided in division (A) (1) (gg) of this section, 3289  
other than personal information as defined in section 149.45 of 3290  
the Revised Code. 3291

(c) As used in division (B) (9) of this section, 3292  
"journalist" means a person engaged in, connected with, or 3293  
employed by any news medium, including a newspaper, magazine, 3294  
press association, news agency, or wire service, a radio or 3295  
television station, or a similar medium, for the purpose of 3296  
gathering, processing, transmitting, compiling, editing, or 3297  
disseminating information for the general public. 3298

(10) Upon a request made by a victim, victim's attorney, 3299  
or victim's representative, as that term is used in section 3300  
2930.02 of the Revised Code, a public office or person 3301  
responsible for public records shall transmit a copy of a 3302  
depiction of the victim as described in division (A) (1) (ii) of 3303  
this section to the victim, victim's attorney, or victim's 3304  
representative. 3305

(C) (1) If a person allegedly is aggrieved by the failure 3306  
of a public office or the person responsible for public records 3307  
to promptly prepare a public record and to make it available to 3308  
the person for inspection in accordance with division (B) of 3309  
this section or by any other failure of a public office or the 3310  
person responsible for public records to comply with an 3311  
obligation in accordance with division (B) of this section, the 3312  
person allegedly aggrieved may do only one of the following, and 3313  
not both: 3314

(a) File a complaint with the clerk of the court of claims 3315  
or the clerk of the court of common pleas under section 2743.75 3316  
of the Revised Code; 3317

(b) Commence a mandamus action to obtain a judgment that 3318  
orders the public office or the person responsible for the 3319  
public record to comply with division (B) of this section, that 3320  
awards court costs and reasonable attorney's fees to the person 3321

that instituted the mandamus action, and, if applicable, that 3322  
includes an order fixing statutory damages under division (C) (2) 3323  
of this section. The mandamus action may be commenced in the 3324  
court of common pleas of the county in which division (B) of 3325  
this section allegedly was not complied with, in the supreme 3326  
court pursuant to its original jurisdiction under Section 2 of 3327  
Article IV, Ohio Constitution, or in the court of appeals for 3328  
the appellate district in which division (B) of this section 3329  
allegedly was not complied with pursuant to its original 3330  
jurisdiction under Section 3 of Article IV, Ohio Constitution. 3331

(2) If a requester transmits a written request by hand 3332  
delivery, electronic submission, or certified mail to inspect or 3333  
receive copies of any public record in a manner that fairly 3334  
describes the public record or class of public records to the 3335  
public office or person responsible for the requested public 3336  
records, except as otherwise provided in this section, the 3337  
requester shall be entitled to recover the amount of statutory 3338  
damages set forth in this division if a court determines that 3339  
the public office or the person responsible for public records 3340  
failed to comply with an obligation in accordance with division 3341  
(B) of this section. 3342

The amount of statutory damages shall be fixed at one 3343  
hundred dollars for each business day during which the public 3344  
office or person responsible for the requested public records 3345  
failed to comply with an obligation in accordance with division 3346  
(B) of this section, beginning with the day on which the 3347  
requester files a mandamus action to recover statutory damages, 3348  
up to a maximum of one thousand dollars. The award of statutory 3349  
damages shall not be construed as a penalty, but as compensation 3350  
for injury arising from lost use of the requested information. 3351  
The existence of this injury shall be conclusively presumed. The 3352

award of statutory damages shall be in addition to all other 3353  
remedies authorized by this section. 3354

The court may reduce an award of statutory damages or not 3355  
award statutory damages if the court determines both of the 3356  
following: 3357

(a) That, based on the ordinary application of statutory 3358  
law and case law as it existed at the time of the conduct or 3359  
threatened conduct of the public office or person responsible 3360  
for the requested public records that allegedly constitutes a 3361  
failure to comply with an obligation in accordance with division 3362  
(B) of this section and that was the basis of the mandamus 3363  
action, a well-informed public office or person responsible for 3364  
the requested public records reasonably would believe that the 3365  
conduct or threatened conduct of the public office or person 3366  
responsible for the requested public records did not constitute 3367  
a failure to comply with an obligation in accordance with 3368  
division (B) of this section; 3369

(b) That a well-informed public office or person 3370  
responsible for the requested public records reasonably would 3371  
believe that the conduct or threatened conduct of the public 3372  
office or person responsible for the requested public records 3373  
would serve the public policy that underlies the authority that 3374  
is asserted as permitting that conduct or threatened conduct. 3375

(3) In a mandamus action filed under division (C) (1) of 3376  
this section, the following apply: 3377

(a) (i) If the court orders the public office or the person 3378  
responsible for the public record to comply with division (B) of 3379  
this section, the court shall determine and award to the relator 3380  
all court costs, which shall be construed as remedial and not 3381

punitive. 3382

(ii) If the court makes a determination described in 3383  
division (C) (3) (b) (iii) of this section, the court shall 3384  
determine and award to the relator all court costs, which shall 3385  
be construed as remedial and not punitive. 3386

(b) If the court renders a judgment that orders the public 3387  
office or the person responsible for the public record to comply 3388  
with division (B) of this section or if the court determines any 3389  
of the following, the court may award reasonable attorney's fees 3390  
to the relator, subject to division (C) (4) of this section: 3391

(i) The public office or the person responsible for the 3392  
public records failed to respond affirmatively or negatively to 3393  
the public records request in accordance with the time allowed 3394  
under division (B) of this section. 3395

(ii) The public office or the person responsible for the 3396  
public records promised to permit the relator to inspect or 3397  
receive copies of the public records requested within a 3398  
specified period of time but failed to fulfill that promise 3399  
within that specified period of time. 3400

(iii) The public office or the person responsible for the 3401  
public records acted in bad faith when the office or person 3402  
voluntarily made the public records available to the relator for 3403  
the first time after the relator commenced the mandamus action, 3404  
but before the court issued any order concluding whether or not 3405  
the public office or person was required to comply with division 3406  
(B) of this section. No discovery may be conducted on the issue 3407  
of the alleged bad faith of the public office or person 3408  
responsible for the public records. This division shall not be 3409  
construed as creating a presumption that the public office or 3410

the person responsible for the public records acted in bad faith 3411  
when the office or person voluntarily made the public records 3412  
available to the relator for the first time after the relator 3413  
commenced the mandamus action, but before the court issued any 3414  
order described in this division. 3415

(c) The court shall not award attorney's fees to the 3416  
relator if the court determines both of the following: 3417

(i) That, based on the ordinary application of statutory 3418  
law and case law as it existed at the time of the conduct or 3419  
threatened conduct of the public office or person responsible 3420  
for the requested public records that allegedly constitutes a 3421  
failure to comply with an obligation in accordance with division 3422  
(B) of this section and that was the basis of the mandamus 3423  
action, a well-informed public office or person responsible for 3424  
the requested public records reasonably would believe that the 3425  
conduct or threatened conduct of the public office or person 3426  
responsible for the requested public records did not constitute 3427  
a failure to comply with an obligation in accordance with 3428  
division (B) of this section; 3429

(ii) That a well-informed public office or person 3430  
responsible for the requested public records reasonably would 3431  
believe that the conduct or threatened conduct of the public 3432  
office or person responsible for the requested public records 3433  
would serve the public policy that underlies the authority that 3434  
is asserted as permitting that conduct or threatened conduct. 3435

(4) All of the following apply to any award of reasonable 3436  
attorney's fees awarded under division (C) (3) (b) of this 3437  
section: 3438

(a) The fees shall be construed as remedial and not 3439

punitive. 3440

(b) The fees awarded shall not exceed the total of the 3441  
reasonable attorney's fees incurred before the public record was 3442  
made available to the relator and the fees described in division 3443  
(C) (4) (c) of this section. 3444

(c) Reasonable attorney's fees shall include reasonable 3445  
fees incurred to produce proof of the reasonableness and amount 3446  
of the fees and to otherwise litigate entitlement to the fees. 3447

(d) The court may reduce the amount of fees awarded if the 3448  
court determines that, given the factual circumstances involved 3449  
with the specific public records request, an alternative means 3450  
should have been pursued to more effectively and efficiently 3451  
resolve the dispute that was subject to the mandamus action 3452  
filed under division (C) (1) of this section. 3453

(5) If the court does not issue a writ of mandamus under 3454  
division (C) of this section and the court determines at that 3455  
time that the bringing of the mandamus action was frivolous 3456  
conduct as defined in division (A) of section 2323.51 of the 3457  
Revised Code, the court may award to the public office all court 3458  
costs, expenses, and reasonable attorney's fees, as determined 3459  
by the court. 3460

(D) Chapter 1347. of the Revised Code does not limit the 3461  
provisions of this section. 3462

(E) (1) To ensure that all employees of public offices are 3463  
appropriately educated about a public office's obligations under 3464  
division (B) of this section, all elected officials or their 3465  
appropriate designees shall attend training approved by the 3466  
attorney general as provided in section 109.43 of the Revised 3467  
Code. A future official may satisfy the requirements of this 3468

division by attending the training before taking office, 3469  
provided that the future official may not send a designee in the 3470  
future official's place. 3471

(2) All public offices shall adopt a public records policy 3472  
in compliance with this section for responding to public records 3473  
requests. In adopting a public records policy under this 3474  
division, a public office may obtain guidance from the model 3475  
public records policy developed and provided to the public 3476  
office by the attorney general under section 109.43 of the 3477  
Revised Code. Except as otherwise provided in this section, the 3478  
policy may not limit the number of public records that the 3479  
public office will make available to a single person, may not 3480  
limit the number of public records that it will make available 3481  
during a fixed period of time, and may not establish a fixed 3482  
period of time before it will respond to a request for 3483  
inspection or copying of public records, unless that period is 3484  
less than eight hours. 3485

The public office shall distribute the public records 3486  
policy adopted by the public office under this division to the 3487  
employee of the public office who is the records custodian or 3488  
records manager or otherwise has custody of the records of that 3489  
office. The public office shall require that employee to 3490  
acknowledge receipt of the copy of the public records policy. 3491  
The public office shall create a poster that describes its 3492  
public records policy and shall post the poster in a conspicuous 3493  
place in the public office and in all locations where the public 3494  
office has branch offices. The public office may post its public 3495  
records policy on the internet web site of the public office if 3496  
the public office maintains an internet web site. A public 3497  
office that has established a manual or handbook of its general 3498  
policies and procedures for all employees of the public office 3499

shall include the public records policy of the public office in 3500  
the manual or handbook. 3501

(F) (1) The bureau of motor vehicles may adopt rules 3502  
pursuant to Chapter 119. of the Revised Code to reasonably limit 3503  
the number of bulk commercial special extraction requests made 3504  
by a person for the same records or for updated records during a 3505  
calendar year. The rules may include provisions for charges to 3506  
be made for bulk commercial special extraction requests for the 3507  
actual cost of the bureau, plus special extraction costs, plus 3508  
ten per cent. The bureau may charge for expenses for redacting 3509  
information, the release of which is prohibited by law. 3510

(2) As used in division (F) (1) of this section: 3511

(a) "Actual cost" means the cost of depleted supplies, 3512  
records storage media costs, actual mailing and alternative 3513  
delivery costs, or other transmitting costs, and any direct 3514  
equipment operating and maintenance costs, including actual 3515  
costs paid to private contractors for copying services. 3516

(b) "Bulk commercial special extraction request" means a 3517  
request for copies of a record for information in a format other 3518  
than the format already available, or information that cannot be 3519  
extracted without examination of all items in a records series, 3520  
class of records, or database by a person who intends to use or 3521  
forward the copies for surveys, marketing, solicitation, or 3522  
resale for commercial purposes. "Bulk commercial special 3523  
extraction request" does not include a request by a person who 3524  
gives assurance to the bureau that the person making the request 3525  
does not intend to use or forward the requested copies for 3526  
surveys, marketing, solicitation, or resale for commercial 3527  
purposes. 3528

(c) "Commercial" means profit-seeking production, buying, 3529  
or selling of any good, service, or other product. 3530

(d) "Special extraction costs" means the cost of the time 3531  
spent by the lowest paid employee competent to perform the task, 3532  
the actual amount paid to outside private contractors employed 3533  
by the bureau, or the actual cost incurred to create computer 3534  
programs to make the special extraction. "Special extraction 3535  
costs" include any charges paid to a public agency for computer 3536  
or records services. 3537

(3) For purposes of divisions (F) (1) and (2) of this 3538  
section, "surveys, marketing, solicitation, or resale for 3539  
commercial purposes" shall be narrowly construed and does not 3540  
include reporting or gathering news, reporting or gathering 3541  
information to assist citizen oversight or understanding of the 3542  
operation or activities of government, or nonprofit educational 3543  
research. 3544

(G) A request by a defendant, counsel of a defendant, or 3545  
any agent of a defendant in a criminal action that public 3546  
records related to that action be made available under this 3547  
section shall be considered a demand for discovery pursuant to 3548  
the Criminal Rules, except to the extent that the Criminal Rules 3549  
plainly indicate a contrary intent. The defendant, counsel of 3550  
the defendant, or agent of the defendant making a request under 3551  
this division shall serve a copy of the request on the 3552  
prosecuting attorney, director of law, or other chief legal 3553  
officer responsible for prosecuting the action. 3554

(H) (1) Any portion of a body-worn camera or dashboard 3555  
camera recording described in divisions (A) (17) (b) to (h) of 3556  
this section may be released by consent of the subject of the 3557  
recording or a representative of that person, as specified in 3558

those divisions, only if either of the following applies: 3559

(a) The recording will not be used in connection with any 3560  
probable or pending criminal proceedings; 3561

(b) The recording has been used in connection with a 3562  
criminal proceeding that was dismissed or for which a judgment 3563  
has been entered pursuant to Rule 32 of the Rules of Criminal 3564  
Procedure, and will not be used again in connection with any 3565  
probable or pending criminal proceedings. 3566

(2) If a public office denies a request to release a 3567  
restricted portion of a body-worn camera or dashboard camera 3568  
recording, as defined in division (A)(17) of this section, any 3569  
person may file a mandamus action pursuant to this section or a 3570  
complaint with the clerk of the court of claims pursuant to 3571  
section 2743.75 of the Revised Code, requesting the court to 3572  
order the release of all or portions of the recording. If the 3573  
court considering the request determines that the filing 3574  
articulates by clear and convincing evidence that the public 3575  
interest in the recording substantially outweighs privacy 3576  
interests and other interests asserted to deny release, the 3577  
court shall order the public office to release the recording. 3578

**Sec. 4776.20.** (A) As used in this section: 3579

(1) "Licensing agency" means, in addition to each board 3580  
identified in division (C) of section 4776.01 of the Revised 3581  
Code, the board or other government entity authorized to issue a 3582  
license under Chapters 4703., 4707., 4709., 4712., 4713., 4719., 3583  
4723., 4727., 4728., 4733., 4735., 4736., 4737., 4738., 4740., 3584  
~~4742.,~~ 4747., 4749., 4752., 4753., 4758., 4759., 4763., 4764., 3585  
4765., 4766., 4771., 4773., and 4781. of the Revised Code. 3586  
"Licensing agency" includes an administrative officer that has 3587

authority to issue a license. 3588

(2) "Licensee" means, in addition to a licensee as 3589  
described in division (B) of section 4776.01 of the Revised 3590  
Code, the person to whom a license is issued by the board or 3591  
other government entity authorized to issue a license under 3592  
Chapters 4703., 4707., 4709., 4712., 4713., 4719., 4723., 4727., 3593  
4728., 4733., 4735., 4736., 4737., 4738., 4740., ~~4742.,~~ 4747., 3594  
4749., 4751., 4752., 4753., 4758., 4759., 4763., 4764., 4765., 3595  
4766., 4771., 4773., and 4781. of the Revised Code. 3596

(3) "Prosecutor" has the same meaning as in section 3597  
2935.01 of the Revised Code. 3598

(B) On a licensee's conviction of, plea of guilty to, 3599  
judicial finding of guilt of, or judicial finding of guilt 3600  
resulting from a plea of no contest to the offense of 3601  
trafficking in persons in violation of section 2905.32 of the 3602  
Revised Code, the prosecutor in the case shall promptly notify 3603  
the licensing agency of the conviction, plea, or finding and 3604  
provide the licensee's name and residential address. On receipt 3605  
of this notification, the licensing agency shall immediately 3606  
suspend the licensee's license. 3607

(C) If there is a conviction of, plea of guilty to, 3608  
judicial finding of guilt of, or judicial finding of guilt 3609  
resulting from a plea of no contest to the offense of 3610  
trafficking in persons in violation of section 2905.32 of the 3611  
Revised Code and all or part of the violation occurred on the 3612  
premises of a facility that is licensed by a licensing agency, 3613  
the prosecutor in the case shall promptly notify the licensing 3614  
agency of the conviction, plea, or finding and provide the 3615  
facility's name and address and the offender's name and 3616  
residential address. On receipt of this notification, the 3617

licensing agency shall immediately suspend the facility's 3618  
license. 3619

(D) Notwithstanding any provision of the Revised Code to 3620  
the contrary, the suspension of a license under division (B) or 3621  
(C) of this section shall be implemented by a licensing agency 3622  
without a prior hearing. After the suspension, the licensing 3623  
agency shall give written notice to the subject of the 3624  
suspension of the right to request a hearing under Chapter 119. 3625  
of the Revised Code. After a hearing is held, the licensing 3626  
agency shall either revoke or permanently revoke the license of 3627  
the subject of the suspension, unless it determines that the 3628  
license holder has not been convicted of, pleaded guilty to, 3629  
been found guilty of, or been found guilty based on a plea of no 3630  
contest to the offense of trafficking in persons in violation of 3631  
section 2905.32 of the Revised Code. 3632

**Sec. 5703.052.** (A) There is hereby created in the state 3633  
treasury the tax refund fund, from which refunds shall be paid 3634  
for taxes illegally or erroneously assessed or collected, or for 3635  
any other reason overpaid, that are levied by Chapter 4301., 3636  
4305., 5726., 5728., 5729., 5731., 5733., 5735., 5736., 5739., 3637  
5741., 5743., 5747., 5748., 5749., 5751., or 5753. and sections 3638  
3737.71, 3905.35, 3905.36, 4303.33, 5707.03, 5725.18, 5727.28, 3639  
5727.38, 5727.81, and 5727.811 of the Revised Code. Refunds for 3640  
fees ~~or levied under sections 3734.90 to 3734.9014 of the~~ 3641  
Revised Code, wireless 9-1-1 charges imposed under section 3642  
128.40 of the Revised Code, or next generation 9-1-1 access fees 3643  
imposed under sections 128.41 and 128.42 of the Revised Code 3644  
illegally or erroneously assessed or collected, or for any other 3645  
reason overpaid, ~~that are levied by sections 128.42 or 3734.90~~ 3646  
~~to 3734.9014 of the Revised Code~~ also shall be paid from the 3647  
fund. Refunds for amounts illegally or erroneously assessed or 3648

collected by the tax commissioner, or for any other reason 3649  
overpaid, that are due under section 1509.50 of the Revised Code 3650  
shall be paid from the fund. Refunds for amounts illegally or 3651  
erroneously assessed or collected by the commissioner, or for 3652  
any other reason overpaid to the commissioner, under sections 3653  
718.80 to 718.95 of the Revised Code shall be paid from the 3654  
fund. However, refunds for taxes levied under section 5739.101 3655  
of the Revised Code shall not be paid from the tax refund fund, 3656  
but shall be paid as provided in section 5739.104 of the Revised 3657  
Code. 3658

(B) (1) Upon certification by the tax commissioner to the 3659  
treasurer of state of a tax refund, a wireless 9-1-1 charge 3660  
refund, a next generation 9-1-1 access fee refund, or another 3661  
amount refunded, or by the superintendent of insurance of a 3662  
domestic or foreign insurance tax refund, the treasurer of state 3663  
shall place the amount certified to the credit of the fund. The 3664  
certified amount transferred shall be derived from the receipts 3665  
of the same tax, fee, wireless 9-1-1 charge, next generation 9- 3666  
1-1 access fee, or other amount from which the refund arose. 3667

(2) When a refund is for a tax, fee, wireless 9-1-1 3668  
charge, next generation 9-1-1 access fee, or other amount that 3669  
is not levied by the state or that was illegally or erroneously 3670  
distributed to a taxing jurisdiction, the tax commissioner shall 3671  
recover the amount of that refund from the next distribution of 3672  
that tax, fee, wireless 9-1-1 charge, next generation 9-1-1 3673  
access fee, or other amount that otherwise would be made to the 3674  
taxing jurisdiction. If the amount to be recovered would exceed 3675  
twenty-five per cent of the next distribution of that tax, fee, 3676  
wireless 9-1-1 charge, next generation 9-1-1 access fee, or 3677  
other amount, the commissioner may spread the recovery over more 3678  
than one future distribution, taking into account the amount to 3679

be recovered and the amount of the anticipated future 3680  
distributions. In no event may the commissioner spread the 3681  
recovery over a period to exceed thirty-six months. 3682

**Sec. 5733.55.** (A) As used in this section: 3683

(1) "9-1-1 system" has the same meaning as in section 3684  
128.01 of the Revised Code. 3685

(2) "Nonrecurring 9-1-1 charges" means nonrecurring 3686  
charges approved by the public utilities commission for the 3687  
telephone network portion of a 9-1-1 system pursuant to section 3688  
~~128.18~~ 128.33 of the Revised Code. 3689

(3) "Eligible nonrecurring 9-1-1 charges" means all 3690  
nonrecurring 9-1-1 charges for a 9-1-1 system except both of the 3691  
following: 3692

(a) Charges for a system that was not established pursuant 3693  
to a plan adopted under section 128.08 of the Revised Code ~~or an~~ 3694  
~~agreement under section 128.09 of the Revised Code;~~ 3695

(b) Charges for that part of a system established pursuant 3696  
to such a plan ~~or agreement~~ that are excluded from the credit by 3697  
division (C) (2) of section ~~128.18~~ 128.33 of the Revised Code. 3698

(4) "Telephone company" has the same meaning as in section 3699  
5727.01 of the Revised Code. 3700

(B) Beginning in tax year 2005, a telephone company shall 3701  
be allowed a nonrefundable credit against the tax imposed by 3702  
section 5733.06 of the Revised Code equal to the amount of its 3703  
eligible nonrecurring 9-1-1 charges. The credit shall be claimed 3704  
for the company's taxable year that covers the period in which 3705  
the 9-1-1 service for which the credit is claimed becomes 3706  
available for use. The credit shall be claimed in the order 3707

required by section 5733.98 of the Revised Code. If the credit 3708  
exceeds the total taxes due under section 5733.06 of the Revised 3709  
Code for the tax year, the tax commissioner shall credit the 3710  
excess against taxes due under that section for succeeding tax 3711  
years until the full amount of the credit is granted. 3712

(C) After the last day a return, with any extensions, may 3713  
be filed by any telephone company that is eligible to claim a 3714  
credit under this section, the commissioner shall determine 3715  
whether the sum of the credits allowed for prior tax years 3716  
commencing with tax year 2005 plus the sum of the credits 3717  
claimed for the current tax year exceeds fifteen million 3718  
dollars. If it does, the credits allowed under this section for 3719  
the current tax year shall be reduced by a uniform percentage 3720  
such that the sum of the credits allowed for the current tax 3721  
year do not exceed fifteen million dollars claimed by all 3722  
telephone companies for all tax years. Thereafter, no credit 3723  
shall be granted under this section, except for the remaining 3724  
portions of any credits allowed under division (B) of this 3725  
section. 3726

(D) A telephone company that is entitled to carry forward 3727  
a credit against its public utility excise tax liability under 3728  
section 5727.39 of the Revised Code is entitled to carry forward 3729  
any amount of that credit remaining after its last public 3730  
utility excise tax payment for the period of July 1, 2003, 3731  
through June 30, 2004, and claim that amount as a credit against 3732  
its corporation franchise tax liability under this section. 3733  
Nothing in this section authorizes a telephone company to claim 3734  
a credit under this section for any eligible nonrecurring 9-1-1 3735  
charges for which it has already claimed a credit under this 3736  
section or section 5727.39 of the Revised Code. 3737

**Sec. 5751.01.** As used in this chapter: 3738

(A) "Person" means, but is not limited to, individuals, 3739  
combinations of individuals of any form, receivers, assignees, 3740  
trustees in bankruptcy, firms, companies, joint-stock companies, 3741  
business trusts, estates, partnerships, limited liability 3742  
partnerships, limited liability companies, associations, joint 3743  
ventures, clubs, societies, for-profit corporations, S 3744  
corporations, qualified subchapter S subsidiaries, qualified 3745  
subchapter S trusts, trusts, entities that are disregarded for 3746  
federal income tax purposes, and any other entities. 3747

(B) "Consolidated elected taxpayer" means a group of two 3748  
or more persons treated as a single taxpayer for purposes of 3749  
this chapter as the result of an election made under section 3750  
5751.011 of the Revised Code. 3751

(C) "Combined taxpayer" means a group of two or more 3752  
persons treated as a single taxpayer for purposes of this 3753  
chapter under section 5751.012 of the Revised Code. 3754

(D) "Taxpayer" means any person, or any group of persons 3755  
in the case of a consolidated elected taxpayer or combined 3756  
taxpayer treated as one taxpayer, required to register or pay 3757  
tax under this chapter. "Taxpayer" does not include excluded 3758  
persons. 3759

(E) "Excluded person" means any of the following: 3760

(1) Any person with not more than one hundred fifty 3761  
thousand dollars of taxable gross receipts during the calendar 3762  
year. Division (E)(1) of this section does not apply to a person 3763  
that is a member of a consolidated elected taxpayer; 3764

(2) A public utility that paid the excise tax imposed by 3765  
section 5727.24 or 5727.30 of the Revised Code based on one or 3766

more measurement periods that include the entire tax period 3767  
under this chapter, except that a public utility that is a 3768  
combined company is a taxpayer with regard to the following 3769  
gross receipts: 3770

(a) Taxable gross receipts directly attributed to a public 3771  
utility activity, but not directly attributed to an activity 3772  
that is subject to the excise tax imposed by section 5727.24 or 3773  
5727.30 of the Revised Code; 3774

(b) Taxable gross receipts that cannot be directly 3775  
attributed to any activity, multiplied by a fraction whose 3776  
numerator is the taxable gross receipts described in division 3777  
(E) (2) (a) of this section and whose denominator is the total 3778  
taxable gross receipts that can be directly attributed to any 3779  
activity; 3780

(c) Except for any differences resulting from the use of 3781  
an accrual basis method of accounting for purposes of 3782  
determining gross receipts under this chapter and the use of the 3783  
cash basis method of accounting for purposes of determining 3784  
gross receipts under section 5727.24 of the Revised Code, the 3785  
gross receipts directly attributed to the activity of a natural 3786  
gas company shall be determined in a manner consistent with 3787  
division (D) of section 5727.03 of the Revised Code. 3788

As used in division (E) (2) of this section, "combined 3789  
company" and "public utility" have the same meanings as in 3790  
section 5727.01 of the Revised Code. 3791

(3) A financial institution, as defined in section 5726.01 3792  
of the Revised Code, that paid the tax imposed by section 3793  
5726.02 of the Revised Code based on one or more taxable years 3794  
that include the entire tax period under this chapter; 3795

(4) A person directly or indirectly owned by one or more 3796  
financial institutions, as defined in section 5726.01 of the 3797  
Revised Code, that paid the tax imposed by section 5726.02 of 3798  
the Revised Code based on one or more taxable years that include 3799  
the entire tax period under this chapter. 3800

For the purposes of division (E) (4) of this section, a 3801  
person owns another person under the following circumstances: 3802

(a) In the case of corporations issuing capital stock, one 3803  
corporation owns another corporation if it owns fifty per cent 3804  
or more of the other corporation's capital stock with current 3805  
voting rights; 3806

(b) In the case of a limited liability company, one person 3807  
owns the company if that person's membership interest, as 3808  
defined in section 1705.01 or 1706.01 of the Revised Code as 3809  
applicable, is fifty per cent or more of the combined membership 3810  
interests of all persons owning such interests in the company; 3811

(c) In the case of a partnership, trust, or other 3812  
unincorporated business organization other than a limited 3813  
liability company, one person owns the organization if, under 3814  
the articles of organization or other instrument governing the 3815  
affairs of the organization, that person has a beneficial 3816  
interest in the organization's profits, surpluses, losses, or 3817  
distributions of fifty per cent or more of the combined 3818  
beneficial interests of all persons having such an interest in 3819  
the organization. 3820

(5) A domestic insurance company or foreign insurance 3821  
company, as defined in section 5725.01 of the Revised Code, that 3822  
paid the insurance company premiums tax imposed by section 3823  
5725.18 or Chapter 5729. of the Revised Code, or an unauthorized 3824

insurance company whose gross premiums are subject to tax under 3825  
section 3905.36 of the Revised Code based on one or more 3826  
measurement periods that include the entire tax period under 3827  
this chapter; 3828

(6) A person that solely facilitates or services one or 3829  
more securitizations of phase-in-recovery property pursuant to a 3830  
final financing order as those terms are defined in section 3831  
4928.23 of the Revised Code. For purposes of this division, 3832  
"securitization" means transferring one or more assets to one or 3833  
more persons and then issuing securities backed by the right to 3834  
receive payment from the asset or assets so transferred. 3835

(7) Except as otherwise provided in this division, a pre- 3836  
income tax trust as defined in section 5747.01 of the Revised 3837  
Code and any pass-through entity of which such pre-income tax 3838  
trust owns or controls, directly, indirectly, or constructively 3839  
through related interests, more than five per cent of the 3840  
ownership or equity interests. If the pre-income tax trust has 3841  
made a qualifying pre-income tax trust election under division 3842  
(EE) of section 5747.01 of the Revised Code, then the trust and 3843  
the pass-through entities of which it owns or controls, 3844  
directly, indirectly, or constructively through related 3845  
interests, more than five per cent of the ownership or equity 3846  
interests, shall not be excluded persons for purposes of the tax 3847  
imposed under section 5751.02 of the Revised Code. 3848

(8) Nonprofit organizations or the state and its agencies, 3849  
instrumentalities, or political subdivisions. 3850

(F) Except as otherwise provided in divisions (F) (2), (3), 3851  
and (4) of this section, "gross receipts" means the total amount 3852  
realized by a person, without deduction for the cost of goods 3853  
sold or other expenses incurred, that contributes to the 3854

production of gross income of the person, including the fair 3855  
market value of any property and any services received, and any 3856  
debt transferred or forgiven as consideration. 3857

(1) The following are examples of gross receipts: 3858

(a) Amounts realized from the sale, exchange, or other 3859  
disposition of the taxpayer's property to or with another; 3860

(b) Amounts realized from the taxpayer's performance of 3861  
services for another; 3862

(c) Amounts realized from another's use or possession of 3863  
the taxpayer's property or capital; 3864

(d) Any combination of the foregoing amounts. 3865

(2) "Gross receipts" excludes the following amounts: 3866

(a) Interest income except interest on credit sales; 3867

(b) Dividends and distributions from corporations, and 3868  
distributive or proportionate shares of receipts and income from 3869  
a pass-through entity as defined under section 5733.04 of the 3870  
Revised Code; 3871

(c) Receipts from the sale, exchange, or other disposition 3872  
of an asset described in section 1221 or 1231 of the Internal 3873  
Revenue Code, without regard to the length of time the person 3874  
held the asset. Notwithstanding section 1221 of the Internal 3875  
Revenue Code, receipts from hedging transactions also are 3876  
excluded to the extent the transactions are entered into 3877  
primarily to protect a financial position, such as managing the 3878  
risk of exposure to (i) foreign currency fluctuations that 3879  
affect assets, liabilities, profits, losses, equity, or 3880  
investments in foreign operations; (ii) interest rate 3881  
fluctuations; or (iii) commodity price fluctuations. As used in 3882

division (F)(2)(c) of this section, "hedging transaction" has 3883  
the same meaning as used in section 1221 of the Internal Revenue 3884  
Code and also includes transactions accorded hedge accounting 3885  
treatment under statement of financial accounting standards 3886  
number 133 of the financial accounting standards board. For the 3887  
purposes of division (F)(2)(c) of this section, the actual 3888  
transfer of title of real or tangible personal property to 3889  
another entity is not a hedging transaction. 3890

(d) Proceeds received attributable to the repayment, 3891  
maturity, or redemption of the principal of a loan, bond, mutual 3892  
fund, certificate of deposit, or marketable instrument; 3893

(e) The principal amount received under a repurchase 3894  
agreement or on account of any transaction properly 3895  
characterized as a loan to the person; 3896

(f) Contributions received by a trust, plan, or other 3897  
arrangement, any of which is described in section 501(a) of the 3898  
Internal Revenue Code, or to which Title 26, Subtitle A, Chapter 3899  
1, Subchapter (D) of the Internal Revenue Code applies; 3900

(g) Compensation, whether current or deferred, and whether 3901  
in cash or in kind, received or to be received by an employee, 3902  
former employee, or the employee's legal successor for services 3903  
rendered to or for an employer, including reimbursements 3904  
received by or for an individual for medical or education 3905  
expenses, health insurance premiums, or employee expenses, or on 3906  
account of a dependent care spending account, legal services 3907  
plan, any cafeteria plan described in section 125 of the 3908  
Internal Revenue Code, or any similar employee reimbursement; 3909

(h) Proceeds received from the issuance of the taxpayer's 3910  
own stock, options, warrants, puts, or calls, or from the sale 3911

of the taxpayer's treasury stock; 3912

(i) Proceeds received on the account of payments from 3913  
insurance policies, except those proceeds received for the loss 3914  
of business revenue; 3915

(j) Gifts or charitable contributions received; membership 3916  
dues received by trade, professional, homeowners', or 3917  
condominium associations; and payments received for educational 3918  
courses, meetings, meals, or similar payments to a trade, 3919  
professional, or other similar association; and fundraising 3920  
receipts received by any person when any excess receipts are 3921  
donated or used exclusively for charitable purposes; 3922

(k) Damages received as the result of litigation in excess 3923  
of amounts that, if received without litigation, would be gross 3924  
receipts; 3925

(l) Property, money, and other amounts received or 3926  
acquired by an agent on behalf of another in excess of the 3927  
agent's commission, fee, or other remuneration; 3928

(m) Tax refunds, other tax benefit recoveries, and 3929  
reimbursements for the tax imposed under this chapter made by 3930  
entities that are part of the same combined taxpayer or 3931  
consolidated elected taxpayer group, and reimbursements made by 3932  
entities that are not members of a combined taxpayer or 3933  
consolidated elected taxpayer group that are required to be made 3934  
for economic parity among multiple owners of an entity whose tax 3935  
obligation under this chapter is required to be reported and 3936  
paid entirely by one owner, pursuant to the requirements of 3937  
sections 5751.011 and 5751.012 of the Revised Code; 3938

(n) Pension reversions; 3939

(o) Contributions to capital; 3940

(p) Sales or use taxes collected as a vendor or an out-of- 3941  
state seller on behalf of the taxing jurisdiction from a 3942  
consumer or other taxes the taxpayer is required by law to 3943  
collect directly from a purchaser and remit to a local, state, 3944  
or federal tax authority; 3945

(q) In the case of receipts from the sale of cigarettes, 3946  
tobacco products, or vapor products by a wholesale dealer, 3947  
retail dealer, distributor, manufacturer, vapor distributor, or 3948  
seller, all as defined in section 5743.01 of the Revised Code, 3949  
an amount equal to the federal and state excise taxes paid by 3950  
any person on or for such cigarettes, tobacco products, or vapor 3951  
products under subtitle E of the Internal Revenue Code or 3952  
Chapter 5743. of the Revised Code; 3953

(r) In the case of receipts from the sale, transfer, 3954  
exchange, or other disposition of motor fuel as "motor fuel" is 3955  
defined in section 5736.01 of the Revised Code, an amount equal 3956  
to the value of the motor fuel, including federal and state 3957  
motor fuel excise taxes and receipts from billing or invoicing 3958  
the tax imposed under section 5736.02 of the Revised Code to 3959  
another person; 3960

(s) In the case of receipts from the sale of beer or 3961  
intoxicating liquor, as defined in section 4301.01 of the 3962  
Revised Code, by a person holding a permit issued under Chapter 3963  
4301. or 4303. of the Revised Code, an amount equal to federal 3964  
and state excise taxes paid by any person on or for such beer or 3965  
intoxicating liquor under subtitle E of the Internal Revenue 3966  
Code or Chapter 4301. or 4305. of the Revised Code; 3967

(t) Receipts realized by a new motor vehicle dealer or 3968  
used motor vehicle dealer, as defined in section 4517.01 of the 3969  
Revised Code, from the sale or other transfer of a motor 3970

vehicle, as defined in that section, to another motor vehicle 3971  
dealer for the purpose of resale by the transferee motor vehicle 3972  
dealer, but only if the sale or other transfer was based upon 3973  
the transferee's need to meet a specific customer's preference 3974  
for a motor vehicle; 3975

(u) Receipts from a financial institution described in 3976  
division (E) (3) of this section for services provided to the 3977  
financial institution in connection with the issuance, 3978  
processing, servicing, and management of loans or credit 3979  
accounts, if such financial institution and the recipient of 3980  
such receipts have at least fifty per cent of their ownership 3981  
interests owned or controlled, directly or constructively 3982  
through related interests, by common owners; 3983

(v) Receipts realized from administering anti-neoplastic 3984  
drugs and other cancer chemotherapy, biologicals, therapeutic 3985  
agents, and supportive drugs in a physician's office to patients 3986  
with cancer; 3987

(w) Funds received or used by a mortgage broker that is 3988  
not a dealer in intangibles, other than fees or other 3989  
consideration, pursuant to a table-funding mortgage loan or 3990  
warehouse-lending mortgage loan. Terms used in division (F) (2) 3991  
(w) of this section have the same meanings as in section 1322.01 3992  
of the Revised Code, except "mortgage broker" means a person 3993  
assisting a buyer in obtaining a mortgage loan for a fee or 3994  
other consideration paid by the buyer or a lender, or a person 3995  
engaged in table-funding or warehouse-lending mortgage loans 3996  
that are first lien mortgage loans. 3997

(x) Property, money, and other amounts received by a 3998  
professional employer organization, as defined in section 3999  
4125.01 of the Revised Code, or an alternate employer 4000

organization, as defined in section 4133.01 of the Revised Code, 4001  
from a client employer, as defined in either of those sections 4002  
as applicable, in excess of the administrative fee charged by 4003  
the professional employer organization or the alternate employer 4004  
organization to the client employer; 4005

(y) In the case of amounts retained as commissions by a 4006  
permit holder under Chapter 3769. of the Revised Code, an amount 4007  
equal to the amounts specified under that chapter that must be 4008  
paid to or collected by the tax commissioner as a tax and the 4009  
amounts specified under that chapter to be used as purse money; 4010

(z) Qualifying distribution center receipts as determined 4011  
under section 5751.40 of the Revised Code. 4012

(aa) Receipts of an employer from payroll deductions 4013  
relating to the reimbursement of the employer for advancing 4014  
moneys to an unrelated third party on an employee's behalf; 4015

(bb) Cash discounts allowed and taken; 4016

(cc) Returns and allowances; 4017

(dd) Bad debts from receipts on the basis of which the tax 4018  
imposed by this chapter was paid in a prior quarterly tax 4019  
payment period. For the purpose of this division, "bad debts" 4020  
means any debts that have become worthless or uncollectible 4021  
between the preceding and current quarterly tax payment periods, 4022  
have been uncollected for at least six months, and that may be 4023  
claimed as a deduction under section 166 of the Internal Revenue 4024  
Code and the regulations adopted under that section, or that 4025  
could be claimed as such if the taxpayer kept its accounts on 4026  
the accrual basis. "Bad debts" does not include repossessed 4027  
property, uncollectible amounts on property that remains in the 4028  
possession of the taxpayer until the full purchase price is 4029

paid, or expenses in attempting to collect any account 4030  
receivable or for any portion of the debt recovered; 4031

(ee) Any amount realized from the sale of an account 4032  
receivable to the extent the receipts from the underlying 4033  
transaction giving rise to the account receivable were included 4034  
in the gross receipts of the taxpayer; 4035

(ff) Any receipts directly attributed to a transfer 4036  
agreement or to the enterprise transferred under that agreement 4037  
under section 4313.02 of the Revised Code. 4038

(gg) Qualified uranium receipts as determined under 4039  
section 5751.41 of the Revised Code. 4040

(hh) In the case of amounts collected by a licensed casino 4041  
operator from casino gaming, amounts in excess of the casino 4042  
operator's gross casino revenue. In this division, "casino 4043  
operator" and "casino gaming" have the meanings defined in 4044  
section 3772.01 of the Revised Code, and "gross casino revenue" 4045  
has the meaning defined in section 5753.01 of the Revised Code. 4046

(ii) Receipts realized from the sale of agricultural 4047  
commodities by an agricultural commodity handler, both as 4048  
defined in section 926.01 of the Revised Code, that is licensed 4049  
by the director of agriculture to handle agricultural 4050  
commodities in this state. 4051

(jj) Qualifying integrated supply chain receipts as 4052  
determined under section 5751.42 of the Revised Code. 4053

(kk) In the case of a railroad company described in 4054  
division (D) (9) of section 5727.01 of the Revised Code that 4055  
purchases dyed diesel fuel directly from a supplier as defined 4056  
by section 5736.01 of the Revised Code, an amount equal to the 4057  
product of the number of gallons of dyed diesel fuel purchased 4058

directly from such a supplier multiplied by the average 4059  
wholesale price for a gallon of diesel fuel as determined under 4060  
section 5736.02 of the Revised Code for the period during which 4061  
the fuel was purchased multiplied by a fraction, the numerator 4062  
of which equals the rate of tax levied by section 5736.02 of the 4063  
Revised Code less the rate of tax computed in section 5751.03 of 4064  
the Revised Code, and the denominator of which equals the rate 4065  
of tax computed in section 5751.03 of the Revised Code. 4066

(ll) Receipts realized by an out-of-state disaster 4067  
business from disaster work conducted in this state during a 4068  
disaster response period pursuant to a qualifying solicitation 4069  
received by the business. Terms used in division (F) (2) (ll) of 4070  
this section have the same meanings as in section 5703.94 of the 4071  
Revised Code. 4072

(mm) In the case of receipts from the sale or transfer of 4073  
a mortgage-backed security or a mortgage loan by a mortgage 4074  
lender holding a valid certificate of registration issued under 4075  
Chapter 1322. of the Revised Code or by a person that is a 4076  
member of the mortgage lender's consolidated elected taxpayer 4077  
group, an amount equal to the principal balance of the mortgage 4078  
loan. 4079

(nn) Amounts of excess surplus of the state insurance fund 4080  
received by the taxpayer from the Ohio bureau of workers' 4081  
compensation pursuant to rules adopted under section 4123.321 of 4082  
the Revised Code. 4083

(oo) Except as otherwise provided in division (B) of 4084  
section 5751.091 of the Revised Code, receipts of a megaproject 4085  
supplier from sales of tangible personal property directly to a 4086  
megaproject operator in this state, provided the supplier holds 4087  
a certificate issued under section 5751.052 of the Revised Code 4088

for the calendar year in which the sales are made, and provided 4089  
both the operator and supplier hold a certificate issued under 4090  
division (D) (7) of section 122.17 of the Revised Code on the 4091  
first day of that calendar year; 4092

(pp) Any receipts for which the tax imposed by this 4093  
chapter is prohibited by the constitution or laws of the United 4094  
States or the constitution of this state; 4095

(qq) Receipts from fees imposed under sections 128.41 and 4096  
128.42 of the Revised Code. 4097

(3) In the case of a taxpayer when acting as a real estate 4098  
broker, "gross receipts" includes only the portion of any fee 4099  
for the service of a real estate broker, or service of a real 4100  
estate salesperson associated with that broker, that is retained 4101  
by the broker and not paid to an associated real estate 4102  
salesperson or another real estate broker. For the purposes of 4103  
this division, "real estate broker" and "real estate 4104  
salesperson" have the same meanings as in section 4735.01 of the 4105  
Revised Code. 4106

(4) A taxpayer's method of accounting for gross receipts 4107  
for a tax period shall be the same as the taxpayer's method of 4108  
accounting for federal income tax purposes for the taxpayer's 4109  
federal taxable year that includes the tax period. If a 4110  
taxpayer's method of accounting for federal income tax purposes 4111  
changes, its method of accounting for gross receipts under this 4112  
chapter shall be changed accordingly. 4113

(G) "Taxable gross receipts" means gross receipts situated 4114  
to this state under section 5751.033 of the Revised Code. 4115

(H) A person has "substantial nexus with this state" if 4116  
any of the following applies. The person: 4117

(1) Owns or uses a part or all of its capital in this 4118  
state; 4119

(2) Holds a certificate of compliance with the laws of 4120  
this state authorizing the person to do business in this state; 4121

(3) Has bright-line presence in this state; 4122

(4) Otherwise has nexus with this state to an extent that 4123  
the person can be required to remit the tax imposed under this 4124  
chapter under the Constitution of the United States. 4125

(I) A person has "bright-line presence" in this state for 4126  
a reporting period and for the remaining portion of the calendar 4127  
year if any of the following applies. The person: 4128

(1) Has at any time during the calendar year property in 4129  
this state with an aggregate value of at least fifty thousand 4130  
dollars. For the purpose of division (I)(1) of this section, 4131  
owned property is valued at original cost and rented property is 4132  
valued at eight times the net annual rental charge. 4133

(2) Has during the calendar year payroll in this state of 4134  
at least fifty thousand dollars. Payroll in this state includes 4135  
all of the following: 4136

(a) Any amount subject to withholding by the person under 4137  
section 5747.06 of the Revised Code; 4138

(b) Any other amount the person pays as compensation to an 4139  
individual under the supervision or control of the person for 4140  
work done in this state; and 4141

(c) Any amount the person pays for services performed in 4142  
this state on its behalf by another. 4143

(3) Has during the calendar year taxable gross receipts of 4144

at least five hundred thousand dollars. 4145

(4) Has at any time during the calendar year within this 4146  
state at least twenty-five per cent of the person's total 4147  
property, total payroll, or total gross receipts. 4148

(5) Is domiciled in this state as an individual or for 4149  
corporate, commercial, or other business purposes. 4150

(J) "Tangible personal property" has the same meaning as 4151  
in section 5739.01 of the Revised Code. 4152

(K) "Internal Revenue Code" means the Internal Revenue 4153  
Code of 1986, 100 Stat. 2085, 26 U.S.C. 1, as amended. Any term 4154  
used in this chapter that is not otherwise defined has the same 4155  
meaning as when used in a comparable context in the laws of the 4156  
United States relating to federal income taxes unless a 4157  
different meaning is clearly required. Any reference in this 4158  
chapter to the Internal Revenue Code includes other laws of the 4159  
United States relating to federal income taxes. 4160

(L) "Calendar quarter" means a three-month period ending 4161  
on the thirty-first day of March, the thirtieth day of June, the 4162  
thirtieth day of September, or the thirty-first day of December. 4163

(M) "Tax period" means the calendar quarter or calendar 4164  
year on the basis of which a taxpayer is required to pay the tax 4165  
imposed under this chapter. 4166

(N) "Calendar year taxpayer" means a taxpayer for which 4167  
the tax period is a calendar year. 4168

(O) "Calendar quarter taxpayer" means a taxpayer for which 4169  
the tax period is a calendar quarter. 4170

(P) "Agent" means a person authorized by another person to 4171  
act on its behalf to undertake a transaction for the other, 4172

including any of the following: 4173

(1) A person receiving a fee to sell financial 4174  
instruments; 4175

(2) A person retaining only a commission from a 4176  
transaction with the other proceeds from the transaction being 4177  
remitted to another person; 4178

(3) A person issuing licenses and permits under section 4179  
1533.13 of the Revised Code; 4180

(4) A lottery sales agent holding a valid license issued 4181  
under section 3770.05 of the Revised Code; 4182

(5) A person acting as an agent of the division of liquor 4183  
control under section 4301.17 of the Revised Code. 4184

(Q) "Received" includes amounts accrued under the accrual 4185  
method of accounting. 4186

(R) "Reporting person" means a person in a consolidated 4187  
elected taxpayer or combined taxpayer group that is designated 4188  
by that group to legally bind the group for all filings and tax 4189  
liabilities and to receive all legal notices with respect to 4190  
matters under this chapter, or, for the purposes of section 4191  
5751.04 of the Revised Code, a separate taxpayer that is not a 4192  
member of such a group. 4193

(S) "Megaproject," "megaproject operator," and 4194  
"megaproject supplier" have the same meanings as in section 4195  
122.17 of the Revised Code. 4196

**Section 2.** That existing sections 128.01, 128.02, 128.021, 4197  
128.022, 128.03, 128.06, 128.07, 128.08, 128.12, 128.18, 128.22, 4198  
128.25, 128.26, 128.27, 128.32, 128.34, 128.40, 128.42, 128.44, 4199  
128.45, 128.46, 128.461, 128.462, 128.47, 128.52, 128.54, 4200

128.55, 128.57, 128.60, 128.63, 128.99, 149.43, 4776.20, 4201  
5703.052, 5733.55, and 5751.01 of the Revised Code are hereby 4202  
repealed. 4203

**Section 3.** That sections 128.04, 128.09, 128.15, 128.571, 4204  
4742.01, 4742.02, 4742.03, 4742.04, 4742.05, 4742.06, and 4205  
4742.07 of the Revised Code are hereby repealed. 4206

**Section 4.** Not later than twenty-four months after the 4207  
effective date of this section, the 9-1-1 steering committee, in 4208  
consultation with the Tax Commissioner, shall deliver a report 4209  
to the General Assembly detailing any legislative 4210  
recommendations to address issues concerning the collection and 4211  
use of the next generation 9-1-1 access fees, including auditing 4212  
carriers and other companies subject to collect such fees. 4213