

**As Reported by the Senate Financial Institutions and Technology
Committee**

135th General Assembly

**Regular Session
2023-2024**

Sub. S. B. No. 50

Senators Wilson, Smith

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, 128.32, 128.34, 128.40, 128.42, 128.44, 3
128.45, 128.46, 128.461, 128.462, 128.47, 4
128.52, 128.54, 128.55, 128.57, 128.60, 128.63, 5
128.99, 149.43, 4776.20, 5703.052, 5733.55, and 6
5751.01; to amend, for the purpose of adopting 7
new section numbers as indicated in parentheses, 8
sections 128.18 (128.33), 128.22 (128.35), 9
128.32 (128.96), 128.34 (128.98), 128.40 10
(128.20), 128.42 (128.40), and 128.45 (128.451); 11
to enact new sections 128.22, 128.25, 128.26, 12
128.27, 128.42, and 128.45 and sections 128.05, 13
128.21, 128.211, 128.212, 128.221, 128.23, 14
128.24, 128.241, 128.242, 128.243, 128.28, 15
128.41, 128.411, 128.412, 128.413, 128.414, 16
128.415, 128.416, 128.417, 128.418, 128.419, 17
128.421, 128.422, and 128.43; and to repeal 18
sections 128.04, 128.09, 128.15, 128.25, 128.26, 19
128.27, 128.571, 4742.01, 4742.02, 4742.03, 20
4742.04, 4742.05, 4742.06, and 4742.07 of the 21
Revised Code to make changes to the law 22
governing 9-1-1 service and to repeal program 23

requirements for emergency-service- 24
telecommunicator training. 25

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

Section 1. That sections 128.01, 128.02, 128.021, 128.022, 26
128.03, 128.06, 128.07, 128.08, 128.12, 128.18, 128.22, 128.32, 27
128.34, 128.40, 128.42, 128.44, 128.45, 128.46, 128.461, 28
128.462, 128.47, 128.52, 128.54, 128.55, 128.57, 128.60, 128.63, 29
128.99, 149.43, 4776.20, 5703.052, 5733.55, and 5751.01 be 30
amended; sections 128.18 (128.33), 128.22 (128.35), 128.32 31
(128.96), 128.34 (128.98), 128.40 (128.20), 128.42 (128.40), and 32
128.45 (128.451) be amended for the purpose of adopting new 33
section numbers as indicated in parentheses; and new sections 34
128.22, 128.25, 128.26, 128.27, 128.42, and 128.45 and sections 35
128.05, 128.21, 128.211, 128.212, 128.221, 128.23, 128.24, 36
128.241, 128.242, 128.243, 128.28, 128.41, 128.411, 128.412, 37
128.413, 128.414, 128.415, 128.416, 128.417, 128.418, 128.419, 38
128.421, 128.422, and 128.43 of the Revised Code be enacted to 39
read as follows: 40

Sec. 128.01. As used in this chapter: 41

(A) "9-1-1 system" means a system through which 42
individuals can request emergency service using the ~~telephone~~ 43
access number 9-1-1. 44

(B) "Basic 9-1-1" means ~~a 9-1-1~~ an emergency telephone 45
system in to which all of the following apply: 46

(1) The system automatically connects a caller ~~provides~~ 47
~~information on the nature of and the location of an emergency,~~ 48

~~and the personnel receiving the call must determine the~~ 49
~~appropriate emergency service provider to respond at that~~ 50
~~location~~ to a designated public safety answering point. 51

(2) Call routing is determined by a central office only. 52

(3) Automatic number identification and automatic location 53
information may or may not be supported. 54

(C) "Enhanced 9-1-1" means ~~a 9-1-1~~ an emergency telephone 55
~~system capable of providing both enhanced wireline 9-1-1 and~~ 56
~~wireless enhanced 9-1-1~~ that includes both of the following: 57

(1) Network switching; 58

(2) Database- and public-safety-answering-point premise 59
elements capable of providing automatic location identification 60
data, selective routing, selective transfer, fixed transfer, and 61
a call back number. 62

(D) "Enhanced wireline 9-1-1" means a 9-1-1 system in 63
which the wireline telephone network, in providing wireline 9-1- 64
1, does either of the following: 65

(1) Automatically routes the call to emergency service 66
providers that serve the location from which the call is made 67
and immediately provides to personnel answering the 9-1-1 call 68
information on the location and the telephone number from which 69
the call is being made; 70

(2) Receives, develops, collects, or processes requests 71
for emergency assistance and relays, transfers, operates, 72
maintains, or provides emergency notification services or system 73
capabilities. 74

(E) "Wireless enhanced 9-1-1" means a 9-1-1 system that, 75
in providing wireless 9-1-1, has the capabilities of phase I 76

and, to the extent available, phase II enhanced 9-1-1 services 77
as described in 47 C.F.R. 20.18 (d) to (h). 78

(F) (1) "Wireless service" means federally licensed 79
commercial mobile service as defined in 47 U.S.C. 332(d) and 80
further defined as commercial mobile radio service in 47 C.F.R. 81
20.3, and includes service provided by any wireless, two-way 82
communications device, including a radio-telephone 83
communications line used in cellular telephone service or 84
personal communications service, a network radio access line, or 85
any functional or competitive equivalent of such a radio- 86
telephone communications or network radio access line. 87

(2) Nothing in this chapter applies to paging or any 88
service that cannot be used to call 9-1-1. 89

(G) "Wireless service provider" means ~~a facilities-based~~ 90
~~provider of any of the following that provides~~ wireless service 91
to one or more end users in this state; 92

(1) A facilities-based provider; 93

(2) A mobile virtual network operator; 94

(3) A mobile other licensed operator. 95

(H) "Wireless 9-1-1" means the emergency calling service 96
provided by a 9-1-1 system pursuant to a call originating in the 97
network of a wireless service provider. 98

(I) "Wireline 9-1-1" means the emergency calling service 99
provided by a 9-1-1 system pursuant to a call originating in the 100
network of a wireline service provider. 101

(J) "Wireline service provider" means a facilities-based 102
provider of wireline service to one or more ~~end users~~ end users 103
in this state. 104

(K) "Wireline service" means basic local exchange service, 105
as defined in section 4927.01 of the Revised Code, that is 106
transmitted by means of interconnected wires or cables by a 107
wireline service provider authorized by the public utilities 108
commission. 109

(L) "Wireline telephone network" means the selective 110
router and data base processing systems, trunking and data 111
wiring cross connection points at the public safety answering 112
point, and all other voice and data components of the 9-1-1 113
system. 114

(M) "Subdivision" means a county, municipal corporation, 115
township, township fire district, joint fire district, township 116
police district, joint police district, joint ambulance 117
district, or joint emergency medical services district that 118
provides emergency service within its territory, or that 119
contracts with another municipal corporation, township, or 120
district or with a private entity to provide such service; and a 121
state college or university, port authority, or park district of 122
any kind that employs law enforcement officers that act as the 123
primary police force on the grounds of the college or university 124
or port authority or in the parks operated by the district. 125

(N) "Emergency service" means emergency law enforcement, 126
firefighting, ambulance, rescue, and medical service. 127

(O) "Emergency service provider" means the state highway 128
patrol and an emergency service department or unit of a 129
subdivision or that provides emergency service to a subdivision 130
under contract with the subdivision. 131

(P) "Public safety answering point" means ~~a facility to~~ 132
~~which~~ an entity responsible for receiving requests for emergency 133

services sent by dialing 9-1-1 ~~system calls for within a~~ 134
~~specific specified territory are initially routed for response~~ 135
~~and where personnel respond to specific and processing those~~ 136
requests for emergency ~~service by~~ services according to a 137
specific operational policy that includes directly dispatching 138
the appropriate emergency service provider, relaying a message 139
to the appropriate emergency service provider, or transferring 140
the ~~call request for emergency services~~ to the appropriate 141
emergency service provider. A public safety answering point may 142
be either of the following: 143

(1) Located in a specific facility; 144

(2) Virtual, if telecommunicators are geographically 145
dispersed and do not work from the same facility. The virtual 146
workplace may be a logical combination of physical facilities, 147
an alternate work environment such as a satellite facility, or a 148
combination of the two. Workers may be connected and 149
interoperate via internet-protocol connectivity. 150

(Q) "Customer premises equipment" means telecommunications 151
equipment, including telephone instruments, on the premises of a 152
public safety answering point that is used in answering and 153
responding to 9-1-1 system calls. 154

(R) "Municipal corporation in the county" includes any 155
municipal corporation that is wholly contained in the county and 156
each municipal corporation located in more than one county that 157
has a greater proportion of its territory in the county to which 158
the term refers than in any other county. 159

(S) "Board of county commissioners" includes the 160
legislative authority of a county established under Section 3 of 161
Article X, Ohio Constitution, or Chapter 302. of the Revised 162

Code.	163
(T) "Final plan" means a final plan adopted under division	164
(B) of section 128.08 of the Revised Code and, except as	165
otherwise expressly provided, an amended final plan adopted	166
under section 128.12 of the Revised Code.	167
(U) "Subdivision served by a public safety answering	168
point" means a subdivision that provides emergency service for	169
any part of its territory that is located within the territory	170
of a public safety answering point whether the subdivision	171
provides the emergency service with its own employees or	172
pursuant to a contract.	173
(V) A township's population includes only population of	174
the unincorporated portion of the township.	175
(W) "Telephone company" means a company engaged in the	176
business of providing local exchange telephone service by making	177
available or furnishing access and a dial tone to persons within	178
a local calling area for use in originating and receiving voice	179
grade communications over a switched network operated by the	180
provider of the service within the area and gaining access to	181
other telecommunications services. Unless otherwise specified,	182
"telephone company" includes a wireline service provider, a	183
wireless service provider, and any entity that is a covered 9-1-	184
1 service provider under 47 C.F.R. 12.4. For purposes of	185
sections 128.25 and 128.26 of the Revised Code, "telephone	186
company" means a wireline service provider.	187
(X) "Prepaid wireless calling service" has the same	188
meaning as in division (AA) (5) of section 5739.01 of the Revised	189
Code.	190
(Y) "Provider of a prepaid wireless calling service" means	191

a wireless service provider that provides a prepaid wireless 192
calling service. 193

(Z) "Retail sale" has the same meaning as in section 194
5739.01 of the Revised Code. 195

(AA) "Seller" means a person that sells a prepaid wireless 196
calling service to another person by retail sale. 197

(BB) "Consumer" means the ~~person~~ end user for whom the 198
prepaid wireless calling service is provided, to whom the 199
transfer effected or license given by a sale is or is to be made 200
or given, to whom the prepaid wireless calling service is 201
charged, or to whom the admission is granted. 202

(CC) "Reseller" means a nonfacilities-based provider of 203
wireless service that provides wireless service under its own 204
name to one or more end users in this state using the network of 205
a wireless service provider. 206

(DD) "Steering committee" means the statewide ~~emergency-~~ 207
~~services internet protocol network 9-1-1~~ steering committee 208
established by division (A)(1) of section 128.02 of the Revised 209
Code. 210

(EE) "Communications service" includes wired or wireless 211
telecommunications, voice over internet protocol service, and 212
multiline telephone systems. 213

(FF) "Next generation 9-1-1" means an internet-protocol- 214
based system comprised of managed emergency services internet 215
protocol networks, functional elements, and databases that 216
replicate traditional enhanced 9-1-1 features and functions and 217
provide additional capabilities. 218

(GG) "Emergency services internet-protocol network" means 219

a managed internet-protocol network that is used for emergency 220
services communications and provides the internet-protocol 221
transport infrastructure upon which independent application 222
platforms and core services can be deployed, including those 223
necessary for providing next generation 9-1-1 services. The term 224
designates the network and not the services that ride on the 225
network. 226

(HH) "9-1-1 system service provider" means a company or 227
entity engaged in the business of providing all or part of the 228
emergency services internet-protocol network, software 229
applications, hardware, databases, customer premises equipment 230
components and operations, and management procedures required to 231
support basic 9-1-1, enhanced 9-1-1, enhanced wireline 9-1-1, 232
wireless enhanced 9-1-1, or next generation 9-1-1 systems. 233

(II) "Voice over internet protocol" means technologies for 234
the delivery of voice communications and multimedia sessions 235
over internet-protocol networks, including private networks or 236
the internet. 237

(JJ) "Multiline telephone system" means a system to which 238
both of the following apply: 239

(1) The system consists of common control units, telephone 240
sets, control hardware and software, and adjunct systems, 241
including network and premises-based systems. 242

(2) The system is designed to aggregate more than one 243
incoming voice communication channel for use by more than one 244
telephone. 245

(KK) "Business service user" means a user of business 246
service that provides telecommunications service, including 9-1- 247
1 service, to end users through a publicly or privately owned or 248

controlled telephone switch. 249

(LL) "Emergency response location" means an additional 250
location identification that provides a specific location. It 251
may include information regarding a specific location within a 252
building, structure, complex, or campus, including a building 253
name, floor number, wing name or number, unit name or number, 254
room name or number, or office or cubicle name or number. 255

(MM) "Operator of a multiline telephone system" means an 256
entity to which both of the following apply: 257

(1) The entity manages or operates a multiline telephone 258
system through which an end user may initiate communication 259
using the 9-1-1 system. 260

(2) The entity owns, leases, or rents a multiline 261
telephone system through which an end user may initiate 262
communication using the 9-1-1 system. 263

(NN) "Core services" means the base set of services needed 264
to process a 9-1-1 call on an emergency services internet- 265
protocol network. It includes all of the following: 266

(1) Emergency services routing proxy; 267

(2) Emergency call routing function; 268

(3) Location validation function; 269

(4) Border control function; 270

(5) Bridge, policy-store, and logging services; 271

(6) Typical internet-protocol services such as domain name 272
system and dynamic host configuration protocol. 273

The term includes the services and not the network on 274
which they operate. 275

(OO) "Bill and keep arrangements" has the same meaning as 276
in 47 C.F.R. 51.713. 277

Sec. 128.02. (A) (1) There is hereby created the statewide 278
~~emergency services internet protocol network 9-1-1~~ steering 279
committee, consisting of the following ten members: 280

(a) The state chief information officer or the officer's 281
designee; 282

(b) Two members of the house of representatives appointed 283
by the speaker, one from the majority party and one from the 284
minority party; 285

(c) Two members of the senate appointed by the president, 286
one from the majority party and one from the minority party; 287

(d) Five members appointed by the governor. 288

(2) In appointing the five members under division (A) (1) 289
(d) of this section, the governor shall appoint two 290
representatives of the county commissioners' association of Ohio 291
or a successor organization, two representatives of the Ohio 292
municipal league or a successor organization, and one 293
representative of the Ohio township association or a successor 294
organization. For each of these appointments, the governor shall 295
consider a nominee proposed by the association or successor 296
organization. The governor may reject any of the nominees and 297
may request that a nominating entity submit alternative 298
nominees. 299

~~(3) Initial appointments shall be made not later than ten-~~ 300
~~days after September 28, 2012.~~ 301

(B) (1) The state chief information officer or the 302
officer's designee shall serve as the chairperson of the 303

steering committee and shall be a nonvoting member. All other 304
members shall be voting members. 305

(2) A member of the steering committee appointed from the 306
membership of the senate or the house of representatives shall 307
serve during the member's term as a member of the general 308
assembly and until a successor is appointed and qualified, 309
notwithstanding adjournment of the general assembly or the 310
expiration of the member's term as a member of the general 311
assembly. 312

(3) The initial terms of one of the representatives of the 313
county commissioners' association of Ohio, one of the 314
representatives of the Ohio municipal league, and the 315
representative of the Ohio township association shall all expire 316
on December 31, 2016. The initial terms of the other 317
representatives of the county commissioners' association of Ohio 318
and the Ohio municipal league shall expire on December 31, 2014. 319
Thereafter, terms of the members appointed by the governor shall 320
be for four years, with each term ending on the same day of the 321
same month as the term it succeeds. Each member appointed by the 322
governor shall hold office from the date of the member's 323
appointment until the end of the term for which the member was 324
appointed, and may be reappointed. A member appointed by the 325
governor shall continue in office after the expiration date of 326
the member's term until the member's successor takes office or 327
until a period of sixty days has elapsed, whichever occurs 328
first. Members appointed by the governor shall serve without 329
compensation and shall not be reimbursed for expenses. 330

(4) A vacancy in the position of any member of the 331
steering committee shall be filled for the unexpired term in the 332
same manner as the original appointment. 333

(C) The steering committee shall generally advise the 334
state on the implementation, operation, and maintenance of a 335
statewide emergency services internet protocol network ~~that~~ 336
~~would support state and local government,~~ a statewide next- 337
generation 9-1-1 core-services system, and the dispatch of 338
emergency service providers. The steering committee shall do all 339
of the following: 340

~~(1) On or before May 15, 2013, deliver an initial report~~ 341
~~to the speaker of the house of representatives, the president of~~ 342
~~the senate, and the governor providing recommendations for the~~ 343
~~state to address the development of a statewide emergency~~ 344
~~services internet protocol network, which recommendations shall~~ 345
~~include a review of the current funding model for this state's~~ 346
~~9-1-1 systems and may include a recommendation for a reduction~~ 347
~~in wireless 9-1-1 charges;~~ 348

~~(2)~~ Examine the readiness of the state's current 349
technology infrastructure for a statewide emergency services 350
internet protocol network; 351

~~(3)~~ (2) Research legislative authority with regard to 352
governance and funding of a statewide emergency services 353
internet protocol network, and provide recommendations on best 354
practices to limit duplicative efforts to ensure an effective 355
transition to ~~next-generation~~ next generation 9-1-1; 356

~~(4)~~ (3) Make ~~Where feasible, make~~ recommendations for 357
consolidation of public-safety-answering-point operations in 358
this state, ~~including recommendations for accelerating the~~ 359
~~consolidation schedule established in section 128.571 of the~~ 360
~~Revised Code,~~ to accommodate next-generation 9-1-1 technology 361
and to facilitate a more efficient and effective emergency 362
services system; 363

~~(5)-(4)~~ Recommend policies, procedures, and statutory or 364
regulatory authority to effectively govern a statewide ~~emergency~~ 365
~~services internet protocol network next generation 9-1-1 system;~~ 366

~~(6)-(5)~~ Designate a ~~next-generation~~ next generation 9-1-1 367
statewide coordinator to serve as the primary point of contact 368
for federal initiatives; 369

~~(7)-(6)~~ Coordinate with statewide initiatives and 370
associations such as the state interoperable executive 371
committee, the Ohio geographically referenced information 372
program council, the Ohio multi-agency radio communications 373
system steering committee, and other interested parties; 374

~~(8)-(7)~~ Serve as the entity responsible for the 375
administration of Chapter 128. of the Revised Code. 376

(D) (1) A 9-1-1 service provider shall provide to the 377
steering committee: 378

(a) The aggregate number of access lines that the provider 379
maintains within the state of Ohio; 380

(b) The aggregate amount of costs and cost recovery 381
associated with providing 9-1-1 service, including coverage 382
under tariffs and bill and keep arrangements within this state; 383

(c) Any other information requested by the steering 384
committee deemed necessary to support the transition to next 385
generation 9-1-1. 386

(2) Any ~~political subdivision or governmental~~ entity 387
operating a public safety answering point shall provide to the 388
steering committee: 389

(a) The geographic location and population of the area for 390
which the ~~planning committee entity~~ is responsible; 391

(b) Statistics detailing the number of 9-1-1 calls received; 392
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(c) A report of expenditures made from disbursements for 9-1-1; 394
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(d) An inventory of and the technical specifications for the current 9-1-1 network and equipment; 396
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(e) Any other information requested by the steering committee that is deemed necessary to support the transition to next generation 9-1-1. 398
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(3) The information requested under divisions (D) (1) and (2) of this section shall be provided by the 9-1-1 service provider, political subdivision, or governmental entity within forty-five days of the request of the steering committee. 401
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(E) ~~The steering committee shall hold its inaugural meeting not later than thirty days after September 28, 2012. Thereafter, the~~ steering committee shall meet at least once a ~~month~~ quarter, either in person or utilizing telecommunication-conferencing technology. A majority of the voting members shall constitute a quorum. 405
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(F) (1) The steering committee shall have a permanent technical-standards subcommittee and a permanent public-safety-answering-point-operations subcommittee, and may, from time to time, establish additional subcommittees, to advise and assist the steering committee based upon the subcommittees' areas of expertise. The subcommittees may meet either in person or utilizing telecommunication-conferencing technology. A majority of the voting members shall constitute a quorum. 411
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(2) The membership of subcommittees shall be determined by the steering committee. 419
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(a) The technical-standards subcommittee shall include one 421
member representing a wireline or wireless service provider that 422
participates in the state's 9-1-1 system, one representative of 423
the Ohio academic resources network, one representative of the 424
Ohio multi-agency radio communications system steering 425
committee, one representative of the Ohio geographically 426
referenced information program, and one member representing each 427
of the following associations selected by the steering committee 428
from nominations received from that association: 429

(i) The Ohio telephone association; 430

(ii) The Ohio chapter of the association of public-safety 431
communications officials; 432

(iii) The Ohio chapter of the national emergency number 433
association. 434

(b) The public-safety-answering-point-operations 435
subcommittee shall include one member representing the division 436
of emergency management of the department of public safety, one 437
member representing the state highway patrol, one member 438
representing the division of emergency medical services of the 439
department of public safety, two members recommended by the 440
county commissioners' association of Ohio who are managers of 441
public safety answering points, two members recommended by the 442
Ohio municipal league who are managers of public safety 443
answering points, and one member from each of the following 444
associations selected by the steering committee from nominations 445
received from that association: 446

(i) The buckeye state sheriffs' association; 447

(ii) The Ohio association of chiefs of police; 448

(iii) The Ohio ~~association of~~ fire chiefs association; 449

(iv) The Ohio chapter of the association of public-safety
communications officials;

(v) The Ohio chapter of the national emergency number
association.

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

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

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

Sec. 128.021. (A) Not later than January 1, 2014, and in
accordance with Chapter 119. of the Revised Code, the steering
committee shall adopt rules that establish technical and
operational standards for public safety answering points
eligible to receive disbursements under section 128.55 of the
Revised Code. The rules shall incorporate industry standards and
best practices for ~~wireless~~ 9-1-1 services. Public safety
answering points shall comply with the standards not later than
two years after the effective date of the rules adopting the
standards. A public safety answering point may be deemed
compliant with rules for minimum staffing standards, if it can
demonstrate compliance with all other rules for operational
standards.

(B) Not later than one year after September 29, 2015, and
in accordance with Chapter 119. of the Revised Code, the
steering committee shall conduct an assessment of the

operational standards for public safety answering points 479
developed under division (A) of this section and revise the 480
standards as necessary to ensure that the operational standards 481
contain the following: 482

(1) Policies to ensure that public safety answering point 483
personnel prioritize life-saving questions in responding to each 484
call to a 9-1-1 system established under this chapter; 485

(2) A requirement that all public safety answering point 486
personnel complete proper training or provide proof of prior 487
training to give instructions regarding emergency situations. 488

(C) Upon the effective date of the amendments to this 489
section by this act, all public safety answering points that 490
answer 9-1-1 calls for service from communications services 491
shall be subject to the public safety answering point operations 492
rules. Public safety answering points not originally required to 493
be compliant shall comply with the standards not later than two 494
years after the effective date of the amendments to this section 495
by this act. 496

Sec. 128.022. (A) The steering committee shall establish 497
guidelines for the tax commissioner to use when disbursing money 498
from the ~~next generation 9-1-1 government assistance~~ fund to 499
countywide 9-1-1 systems in the state, as well as guidelines for 500
the use of funds from the next generation 9-1-1 fund. The 501
guidelines shall be consistent with the standards adopted in 502
section 128.021 of the Revised Code and shall specify that 503
disbursements may be used for costs associated with the 504
operation of and equipment for phase II wireless systems and for 505
costs associated with a county's migration to next generation 9- 506
1-1 systems and technology. The committee shall periodically 507
review the guidelines described in this division and adjust them 508

as needed.

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

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

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~~(2) The system shall exclude any territory served by a~~
~~wireline service provider that is not capable of reasonably~~
~~meeting the technical and economic requirements of providing the~~
~~wireline telephone network portion of the countywide system for~~
~~that territory. The system shall exclude from enhanced 9-1-1 any~~
~~territory served by a wireline service provider that is not~~
~~capable of reasonably meeting the technical and economic~~
~~requirements of providing the wireline telephone network portion~~
~~of enhanced 9-1-1 for that territory. If a 9-1-1 planning~~
~~committee and a wireline service provider do not agree on~~
~~whether the provider is so capable, the planning committee shall~~
~~notify the steering committee, and the steering committee shall~~
~~determine whether the wireline service provider is so capable.~~
~~The planning committee shall ascertain whether such disagreement~~
~~exists before making its implementation proposal under division~~
~~(A) of section 128.07 of the Revised Code. The steering~~
~~committee's determination shall be in the form of an order. No~~
~~final plan shall require a wireline service provider to provide~~
~~the wireline telephone network portion of a 9-1-1 system that~~
~~the steering committee has determined the provider is not~~

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~~reasonably capable of providing.~~ 539

(B) A countywide 9-1-1 system may be ~~a basic or an~~ 540
enhanced or next generation 9-1-1 system, or a combination of 541
the two, and shall be ~~for the purpose of providing both wireline~~ 542
~~9-1-1 and wireless 9-1-1~~ designed to provide access to emergency 543
services from all connected communications sources. 544

~~(C)~~ (C) (1) Every emergency service provider that provides 545
emergency service within the territory of a countywide 9-1-1 546
system shall participate in the countywide system. 547

(2) A countywide 9-1-1 system may be provided directly by 548
the county, by a regional council of governments, or by 549
connecting directly to the statewide next generation 9-1-1 550
system for call routing and core services. 551

(D) (1) Each public safety answering point shall be 552
operated by a subdivision or a regional council of governments 553
and shall be operated constantly. 554

(2) A subdivision or a regional council of governments 555
that operates a public safety answering point shall pay all of 556
the costs associated with establishing, equipping, furnishing, 557
operating, and maintaining that facility and shall allocate 558
those costs among itself and the subdivisions served by the 559
answering point based on the allocation formula in a final plan. 560
The wireline service provider or other entity that provides or 561
maintains the customer premises equipment shall bill the 562
operating subdivision or the operating regional council of 563
governments for the cost of providing such equipment, or its 564
maintenance. A wireless service provider and a subdivision or 565
regional council of governments operating a public safety 566
answering point may enter into a service agreement for providing 567

wireless enhanced 9-1-1 pursuant to a final plan adopted under 568
this chapter. 569

(E) Except to the extent provided in a final plan that 570
provides for funding of a 9-1-1 system in part through charges 571
imposed under section ~~128.22-128.35~~ of the Revised Code, each 572
subdivision served by a public safety answering point shall pay 573
the subdivision or regional council of governments that operates 574
the answering point the amount computed in accordance with the 575
allocation formula set forth in the final plan. 576

(F) Notwithstanding any other provision of law, the 577
purchase or other acquisition, installation, and maintenance of 578
the telephone network for a 9-1-1 system and the purchase or 579
other acquisition, installation, and maintenance of customer 580
premises equipment at a public safety answering point made in 581
compliance with a final plan ~~or an agreement under section~~ 582
~~128.09 of the Revised Code~~, including customer premises 583
equipment used to provide wireless enhanced 9-1-1, are not 584
subject to any requirement of competitive bidding. 585

(G) Each emergency service provider participating in a 586
countywide 9-1-1 system shall maintain a telephone number in 587
addition to 9-1-1. 588

(H) ~~Whenever a final plan provides for the implementation~~ 589
~~of basic 9-1-1, the planning committee shall so notify the~~ 590
~~steering committee, which shall determine whether the wireline~~ 591
~~service providers serving the territory covered by the plan are~~ 592
~~capable of reasonably meeting the technical and economic~~ 593
~~requirements of providing the wireline telephone network portion~~ 594
~~of an enhanced 9-1-1 system. The determination shall be made~~ 595
~~solely for purposes of division (C) (2) of section 128.18 of the~~ 596
~~Revised Code.~~ 597

~~(I)~~ If the public safety answering point personnel 598
reasonably determine that a 9-1-1 call is not an emergency, the 599
personnel shall provide the caller with the telephone number of 600
an appropriate subdivision agency as applicable. 601

~~(J)~~ (I) A final plan adopted under this chapter, ~~or an~~ 602
~~agreement under section 128.09 of the Revised Code,~~ may provide 603
that, by further agreement included in the plan ~~or agreement,~~ 604
the state highway patrol or one or more public safety answering 605
points of another 9-1-1 system is the public safety answering 606
point or points for the provision of wireline or wireless 9-1-1 607
for all or part of the territory of the 9-1-1 system established 608
under the plan ~~or agreement~~. In that event, the subdivision for 609
which the wireline or wireless 9-1-1 is provided as named in the 610
agreement shall be deemed the subdivision operating the public 611
safety answering point or points for purposes of this chapter, 612
except that, for the purpose of division (D) (2) of this section, 613
that subdivision shall pay only so much of the costs of 614
establishing, equipping, furnishing, operating, or maintaining 615
any such public safety answering point as are specified in the 616
agreement with the patrol or other system. 617

~~(K)~~ (J) A final plan for the provision of wireless 618
enhanced 9-1-1 shall provide that any wireless 9-1-1 calls 619
routed to a state highway patrol-operated public safety 620
answering point by default, due to a wireless service provider 621
so routing all such calls of its subscribers without prior 622
permission, are instead to be routed as provided under the plan. 623
Upon the implementation of countywide wireless enhanced 9-1-1 624
pursuant to a final plan, the state highway patrol shall cease 625
any functioning as a public safety answering point providing 626
wireless 9-1-1 within the territory covered by the countywide 9- 627
1-1 system so established, unless the patrol functions as a 628

public safety answering point providing wireless enhanced 9-1-1 629
pursuant to an agreement included in the plan as authorized 630
under division ~~(J)~~ (I) of this section. 631

Sec. 128.05. Each county shall appoint a county 9-1-1 632
coordinator to serve as the administrative coordinator for all 633
public safety answering points participating in the countywide 634
9-1-1 final plan described in section 128.03 of the Revised Code 635
and shall also serve as a liaison with other county coordinators 636
and the 9-1-1 program office. 637

Sec. 128.06. (A) ~~A board of~~ Except as provided in 638
divisions (B) and (C) of this section, every county 639
~~commissioners or the legislative authority of any municipal~~ 640
~~corporation in the county that contains at least thirty per cent~~ 641
~~of the county's population may adopt a resolution to convene~~ 642
shall maintain a county 9-1-1 planning program review committee, 643
which shall serve without compensation and shall consist of 644
~~three~~ six voting members as follows: 645

(1) ~~The president or other presiding officer~~ A member of 646
the board of county commissioners, or a designee, who shall 647
serve as chairperson of the committee; 648

(2) The chief executive officer of the most populous 649
municipal corporation in the county; 650

(3) ~~From the more populous of the following, either the~~ 651
~~chief executive officer of the second most populous municipal~~ 652
~~corporation in the county or a~~ A member of the board of township 653
trustees of the most populous township in the county as selected 654
by majority vote of the board of trustees. 655

~~In counties with a population of one hundred seventy-five~~ 656
~~thousand or more, the planning committee shall consist of two~~ 657

~~additional voting members as follows: a;~~

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

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

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

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

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(B) In counties with fewer than five townships, a
population in excess of seven hundred fifty thousand, and which
contains more than one public safety answering point, the
composition of the 9-1-1 program review committee shall consist
of five members as follows:

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(1) A member of the board of county commissioners, or a
designee, who shall serve as chairperson of the committee;

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

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

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

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(b) A member of the board of township trustees of the most 686
populous township in the county as selected by majority vote of 687
the board of trustees. 688

(4) The chief executive officer of a municipal corporation 689
in the county selected by the majority of the legislative 690
authorities of municipal corporations in the county pursuant to 691
resolutions they adopt; 692

(5) A member of a board of township trustees selected by 693
the majority of boards of township trustees in the county 694
pursuant to resolutions they adopt. 695

~~Within thirty days after the adoption of a resolution to~~ 696
~~convene the~~ (C) In counties that contain only one public safety 697
answering point, the composition of the 9-1-1 review committee 698
shall consist of three members as follows: 699

(1) If the public safety answering point is not operated 700
by the board of county commissioners, the committee shall be 701
composed of the following: 702

(a) A member of the board of county commissioners, or the 703
member's designee, who shall serve as chairperson of the 704
committee; 705

(b) One of the following: 706

(i) If the public safety answering point is operated by a 707
township, then a member of the board of township trustees; 708

(ii) If the public safety answering point is operated by a 709
municipal corporation, then the chief executive officer of the 710
municipal corporation; 711

(iii) If the public safety answering point is operated by 712
a subdivision that is not a township or municipal corporation or 713

is operated by a regional council of governments, then an 714
elected official of that subdivision or regional council of 715
governments. 716

(c) A member who is an elected official of the most 717
populous township or municipal corporation in the county that 718
does not operate the public safety answering point. When 719
determining population under this division, population residing 720
outside the county shall be excluded. 721

(2) If the public safety answering point is operated by 722
the board of county commissioners, then the board of county 723
commissioners shall serve as the 9-1-1 program review committee. 724

(D) Each committee under division (A) of this section, the 725
committee shall convene for the sole purpose of developing 726
maintain and amend a final plan for implementing and operating a 727
countywide 9-1-1 system. The Any amendment to the final plan 728
shall require a two-thirds vote of the committee. Each committee 729
shall convene at least once annually for the purposes of 730
maintaining or amending a final plan described in this section. 731

(E) Each committee shall, not later than the first day of 732
March of each year, submit a report to the political 733
subdivisions within the county and to the 9-1-1 program office 734
detailing the sources and amounts of revenue expended to support 735
and all costs incurred to operate the countywide 9-1-1 system 736
and the public safety answering points that are a part of that 737
system for the previous calendar year. A county shall provide 738
the county's committee with any clerical, legal, and other staff 739
assistance necessary to develop the final plan and shall pay for 740
copying, mailing, and any other such expenses incurred by the 741
committee in developing the final plan and in meeting the 742
requirements imposed by sections 128.06 to 128.08 of the Revised 743

Code. 744

~~(C) The 9-1-1 planning committee shall appoint a 9-1-1~~ 745
~~technical advisory committee to assist it in planning the~~ 746
~~countywide 9-1-1 system. The advisory committee shall include at~~ 747
~~least one fire chief and one police chief serving in the county,~~ 748
~~the county sheriff, a representative of the state highway patrol~~ 749
~~selected by the patrol, one representative of each telephone~~ 750
~~company in each case selected by the telephone company~~ 751
~~represented, the director/coordinator of emergency management~~ 752
~~appointed under section 5502.26, 5502.27, or 5502.271 of the~~ 753
~~Revised Code, as appropriate, and a member of a board of~~ 754
~~township trustees of a township in the county selected by a~~ 755
~~majority of boards of township trustees in the county pursuant~~ 756
~~to resolutions they adopt.~~ 757

Sec. 128.07. (A) ~~The 9-1-1 planning committee shall~~ 758
~~prepare a proposal on the implementation of a countywide 9-1-1~~ 759
~~system and shall hold a public meeting on the proposal to~~ 760
~~explain the system to and receive comments from public~~ 761
~~officials. At least thirty but not more than sixty days before~~ 762
~~the meeting, the committee shall send a copy of the~~ 763
~~implementation proposal and written notice of the meeting.~~ 764

~~(1) To the board of county commissioners, the legislative~~ 765
~~authority of each municipal corporation in the county, and to~~ 766
~~the board of trustees of each township in the county, either by~~ 767
~~certified mail or, if the committee has record of an internet~~ 768
~~identifier of record associated with the board or legislative~~ 769
~~authority, by ordinary mail and by that internet identifier of~~ 770
~~record; and~~ 771

~~(2) To the board of trustees, directors, or park~~ 772
~~commissioners of each subdivision that will be served by a~~ 773

~~public safety answering point under the plan.~~

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

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

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(2) The location and number of public safety answering
points; ~~how they the public safety answering points will be~~
~~connected to a company's telephone network~~ county's preferred
next generation 9-1-1 system; from what geographic territory
each public safety answering point will receive 9-1-1 calls;
whether ~~basic or~~ enhanced 9-1-1 or next generation 9-1-1 service
will be provided within such territory; what subdivisions will
be served by the public safety answering point; and whether ~~an a~~
public safety answering point will respond to calls by directly
dispatching an emergency service provider, by relaying a message
to the appropriate emergency service provider, or by
transferring the call to the appropriate emergency service
provider;

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

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(4) That in instances where a public safety answering
point, even if capable, does not directly dispatch all entities
that provide the emergency services potentially needed for an

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incident, without significant delay, that request shall be 803
transferred or the information electronically relayed to the 804
entity that directly dispatches the potentially needed emergency 805
services; 806

(5) Which subdivision or regional council of governments 807
will establish, equip, furnish, operate, and maintain a 808
particular public safety answering point; 809

~~(4)~~ (6) A projection of the initial cost of establishing, 810
equipping, and furnishing and of the annual cost of the first 811
five years of operating and maintaining each public safety 812
answering point; 813

~~(5)~~ (7) Whether the cost of establishing, equipping, 814
furnishing, operating, or maintaining each public safety 815
answering point should be funded through charges imposed under 816
section ~~128.22~~ 128.35 of the Revised Code or will be allocated 817
among the subdivisions served by the answering point and, if any 818
such cost is to be allocated, the formula for so allocating it; 819

~~(6)~~ (8) How each emergency service provider will respond 820
to a misdirected call or the provision of a caller location that 821
is either misrepresentative of the actual location or does not 822
meet requirements of the federal communications commission or 823
other accepted national standards as they exist on the date of 824
the call origination. 825

~~(C)~~ Following the meeting required by this section, the ~~9-~~ 826
~~1-1~~ planning committee may modify the implementation proposal 827
and, no later than nine months after the resolution authorized 828
by section 128.06 of the Revised Code is adopted, may adopt, by 829
majority vote, a final plan for implementing a countywide ~~9-1-1~~ 830
system. If a planning committee and wireline service provider do 831

~~not agree on whether the wireline service provider is capable of~~ 832
~~providing the wireline telephone network as described under~~ 833
~~division (A) of section 128.03 of the Revised Code and the~~ 834
~~planning committee refers that question to the steering~~ 835
~~committee, the steering committee may extend the nine month~~ 836
~~deadline established by this division to twelve months.~~ 837
~~Immediately on completion of the plan, the planning~~ (B) (1) The 838
9-1-1 program review committee shall send a copy of the final 839
plan: 840

~~(1)~~ (a) To the board of county commissioners of the 841
county, to the legislative authority of each municipal 842
corporation in the county, and to the board of township trustees 843
of each township in the county either by certified mail or, if 844
the committee has record of an internet identifier of record 845
associated with the board or legislative authority, by ordinary 846
mail and by that internet identifier of record; and 847

~~(2)~~ (b) To the board of trustees, directors, or park 848
commissioners of each subdivision that will be served by a 849
public safety answering point under the plan. 850

~~(D)~~ (2) The 9-1-1 program review committee shall file a 851
copy of its current final plan with the Ohio 9-1-1 program 852
office not later than six months after the effective date of 853
this amendment. Any revisions or amendments shall be filed not 854
later than ninety days after adoption. 855

(C) As used in this section, "internet identifier of 856
record" has the same meaning as in section 9.312 of the Revised 857
Code. 858

Sec. 128.08. (A) Within sixty days after receipt of the 859
final plan pursuant to division ~~(C)~~ (B) (1) of section 128.07 of 860

the Revised Code, the board of county commissioners of the 861
county and the legislative authority of each municipal 862
corporation in the county and of each township whose territory 863
is proposed to be included in a countywide 9-1-1 system shall 864
act by resolution to approve or disapprove the plan, except 865
that, with respect to a final plan that provides for funding of 866
the 9-1-1 system in part through charges imposed under section 867
~~128.22-128.35~~ of the Revised Code, the board of county 868
commissioners shall not act by resolution to approve or 869
disapprove the plan until after a resolution adopted under 870
section ~~128.22-128.35~~ of the Revised Code has become effective 871
as provided in division (D) of that section. ~~A municipal~~ 872
~~corporation or township whose territory is proposed to be~~ 873
~~included in the system includes any municipal corporation or~~ 874
~~township in which a part of its territory is excluded pursuant~~ 875
~~to division (A) (2) of section 128.03 of the Revised Code. Each~~ 876
such authority immediately shall notify the board of county 877
commissioners in writing of its approval or disapproval of the 878
final plan. Failure by a board or legislative authority to 879
notify the board of county commissioners of approval or 880
disapproval within such sixty-day period shall be deemed 881
disapproval by the board or authority. 882

(B) As used in this division, "county's population" 883
excludes the population of any municipal corporation or township 884
that, under the plan, is completely excluded from 9-1-1 service 885
in the county's final plan. A countywide plan is effective if 886
all of the following entities approve the plan in accordance 887
with this section: 888

(1) The board of county commissioners; 889

(2) The legislative authority of a municipal corporation 890

that contains at least thirty per cent of the county's 891
population, if any; 892

(3) The legislative authorities of municipal corporations 893
and townships that contain at least sixty per cent of the 894
county's population or, if the plan has been approved by a 895
municipal corporation that contains at least sixty per cent of 896
the county's population, by the legislative authorities of 897
municipal corporations and townships that contain at least 898
seventy-five per cent of the county's population. 899

(C) After a countywide plan approved in accordance with 900
this section is adopted, all of the telephone companies, 901
subdivisions, and regional councils of governments included in 902
the plan are subject to the specific requirements of the plan 903
and to this chapter. 904

Sec. 128.12. (A) An amended final plan is required for any 905
of the following purposes: 906

(1) Expanding the territory included in the countywide 9- 907
1-1 system; 908

(2) Upgrading any part or all of ~~a the countywide 9-1-1~~ 909
~~system from basic to enhanced wireline 9-1-1;~~ 910

(3) Adjusting the territory served by a public safety 911
answering point; 912

(4) Permitting a regional council of governments to 913
operate a public safety answering point; 914

(5) Represcribing the funding of public safety answering 915
points as between the alternatives set forth in division ~~(B)(5)~~ 916
(A)(7) of section 128.07 of the Revised Code; 917

(6) Providing for wireless enhanced 9-1-1; 918

(7) Adding, ~~changing, or removing~~ a ~~telephone company~~ 9-1-1 system service provider as a participant in ~~a the~~ countywide 9-1-1 system ~~after the implementation of wireline 9-1-1 or wireless enhanced 9-1-1;~~

(8) Providing that the state highway patrol or one or more public safety answering points of another 9-1-1 system function as a public safety answering point or points for the provision of wireline or wireless 9-1-1 for all or part of the territory of the system established under the final plan, as contemplated under division ~~(J)~~ (I) of section 128.03 of the Revised Code;

(9) Making any other necessary adjustments to the plan.

~~(B) (1) To amend a final plan for the purpose described in division (A) (7) of this section, an entity that wishes to be added as a participant in a 9-1-1 system shall file a written letter of that intent with the board of county commissioners of the county that approved the final plan. The final plan is deemed amended upon the filing of that letter. The entity that files the letter shall send written notice of that filing to all subdivisions, regional councils of governments, and telephone companies participating in the system.~~

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

~~(3)~~ (2) Adoption of any resolution under section ~~128.22~~ 128.35 of the Revised Code pursuant to a final plan that both has been adopted and provides for funding through charges

imposed under that section is not an amendment of a final plan 948
for the purpose of this division. 949

(C) When a final plan is amended for a purpose described 950
in division (A) (1), (2), or (7) of this section, sections ~~128.18-~~ 951
~~128.33~~ and 5733.55 of the Revised Code apply with respect to the 952
receipt of the nonrecurring and recurring rates and charges for 953
the wireline telephone network portion of the 9-1-1 system. 954

Sec. ~~128.40~~ 128.20. There is hereby created within the 955
department of administrative services the 9-1-1 program office, 956
headed by an administrator in the unclassified civil service 957
pursuant to division (A) (9) of section 124.11 of the Revised 958
Code. The administrator shall be appointed by and serve at the 959
pleasure of the director of administrative services ~~and shall~~ 960
~~report directly to the state chief information officer.~~ The 961
program office shall oversee administration of the ~~wireless~~-9-1- 962
1 government assistance fund, the ~~wireless~~-9-1-1 program fund, 963
and the next generation 9-1-1 fund. 964

Sec. 128.21. (A) The 9-1-1 program office shall coordinate 965
and manage a statewide next generation 9-1-1 core services 966
system. The office shall interoperate the system with Canada and 967
the states that border this state. The office shall also manage 968
the vendors supplying the equipment and services for the system 969
to the department of administrative services. 970

(B) (1) The statewide next generation 9-1-1 core services 971
system shall be capable of providing 9-1-1 core services for all 972
of the territory of all the counties within this state, over 973
both land and water. The system shall route all 9-1-1 traffic 974
using location and policy-based routing to legacy enhanced 9-1-1 975
public safety answering points, next generation 9-1-1 public 976
safety answering points, and local next generation 9-1-1 977

systems. The system shall be designed to provide access to 978
emergency services from all connected communications sources and 979
provide multimedia data capabilities for public safety answering 980
points and other emergency service organizations. 981

(2) The emergency services internet protocol network that 982
supports the statewide next generation 9-1-1 core services 983
system shall be capable of being shared by all public safety 984
agencies. It may be constructed from a mix of dedicated and 985
shared facilities. It may be interconnected at local, regional, 986
state, federal, national, and international levels to form an 987
internet-protocol-based inter-network, or network of networks. 988

Sec. 128.211. (A) Not later than six months after the 989
effective date of this section, the 9-1-1 program office shall 990
draft, submit, or update a state of Ohio 9-1-1 plan to the 991
steering committee. The plan shall include all of the following: 992

(1) A specific plan to address the amendments to this 993
chapter by this act; 994

(2) Specific system details describing interoperability 995
among counties, the states bordering this state, and Canada; 996

(3) A progression plan for the system and sustainability 997
within the funding method encompassed by sections 128.41 to 998
128.422 of the Revised Code. 999

(B) Not later than six months after the plan is submitted 1000
under division (A) of this section, the steering committee shall 1001
review and may approve the plan. 1002

Sec. 128.212. (A) Any entity in this state that operates a 1003
9-1-1 system, emergency services internet-protocol network, or 1004
public safety answering point and that pursues a 9-1-1 grant 1005
from the state or federal government shall present a letter of 1006

coordination from the 9-1-1 program office. 1007

(B) The letter of coordination shall state all of the 1008
following: 1009

(1) The entity described in division (A) of this section; 1010

(2) The specific grantor identification; 1011

(3) The dollar amount of the grant; 1012

(4) The intended use of the grant; 1013

(5) The system, equipment, software, or any component to 1014
be procured with the grant and the purpose of the grant do not 1015
inhibit, conflict, or reduce interoperability with the statewide 1016
next generation 9-1-1 core services system and emergency 1017
services internet-protocol network and is consistent with the 1018
state of Ohio 9-1-1 plan. 1019

Sec. 128.22. The 9-1-1 program office may do all of the 1020
following: 1021

(A) Expend funds from the 9-1-1 program fund for the 1022
purposes of 9-1-1 public education; 1023

(B) Coordinate, adopt, and communicate all necessary 1024
technical and operational standards and requirements to ensure 1025
an effective model for a statewide interconnected 9-1-1 system; 1026

(C) Collect and distribute data from and to public safety 1027
answering points, service providers, and emergency service 1028
providers regarding both of the following: 1029

(1) The status and operation of the components of the 1030
statewide 9-1-1 system, including all of the following: 1031

(a) The aggregate number of access lines that the provider 1032
maintains within this state; 1033

(b) The aggregate amount of costs and cost recovery 1034
associated with providing 9-1-1 service, including coverage 1035
under tariffs and bill and keep arrangements within this state; 1036

(c) Any other information requested by the steering 1037
committee and deemed necessary to support the transition to next 1038
generation 9-1-1. 1039

(2) Location information necessary for the reconciliation 1040
and synchronization of next generation 9-1-1 location 1041
information, including all of the following: 1042

(a) Address location information; 1043

(b) Master street address guide; 1044

(c) Service order inputs; 1045

(d) Geographic information system files; 1046

(e) Street center lines; 1047

(f) Response boundaries; 1048

(g) Administrative boundaries; 1049

(h) Address points. 1050

(D) Require, coordinate, oversee, and limit data 1051
collection and distribution to ensure that data collection and 1052
distribution meets legal privacy and confidentiality 1053
requirements; 1054

(E) With advice from the 9-1-1 steering committee, enter 1055
into interlocal contracts, interstate contracts, intrastate 1056
contracts, and federal contracts for the purpose of implementing 1057
statewide 9-1-1 services. 1058

Sec. 128.221. (A) The data described in section 128.22 of 1059

the Revised Code shall be protected in accordance with 1060
applicable provisions of the Revised Code. Charges, terms, and 1061
conditions for the disclosure or use of that data provided by 1062
public safety answering points, service providers, and emergency 1063
service providers for the purpose of 9-1-1 shall be subject to 1064
the jurisdiction of the steering committee. 1065

(B) Data and information that contribute to more effective 1066
9-1-1 services and emergency response may be accessed and shared 1067
among 9-1-1 and emergency response functions specifically for 1068
the purposes of effective emergency response, while ensuring the 1069
overall privacy and confidentiality of the data and information 1070
involved. 1071

Sec. 128.23. (A) Every telecommunication service provider 1072
able to generate 9-1-1 traffic within the state shall do all of 1073
the following: 1074

(1) Register with the 9-1-1 program office; 1075

(2) Provide a single point of contact to the 9-1-1 program 1076
office who has the authority to assist in location-data 1077
discrepancies, including 9-1-1 traffic misroutes and no-record- 1078
found errors; 1079

(3) Provide location data for all 9-1-1 traffic with the 1080
accuracy and validity necessary to ensure proper routing to the 1081
most appropriate public safety answering point or local next 1082
generation 9-1-1 system. Provision of this location data may 1083
include both of the following: 1084

(a) Preprovisioning of location data into a state-operated 1085
database utilizing industry standard protocols; 1086

(b) Providing a routable location with the 9-1-1 traffic 1087
at call time, utilizing approved standards for both legacy and 1088

next generation 9-1-1. 1089

(B) If a service provider subject to division (A) of this 1090
section is notified by the 9-1-1 program office of a discrepancy 1091
in location data, the service provider shall correct the 1092
discrepancy within seventy-two hours. 1093

(C) All data provided under this section is private and 1094
subject to applicable privacy laws and shall not be considered a 1095
"public record" for purposes of section 149.43 of the Revised 1096
Code. 1097

Sec. 128.24. (A) Except as provided in division (C) of 1098
this section: 1099

(1) Each operator of a multiline telephone system that was 1100
installed or substantially renovated on or after the effective 1101
date of this section, shall provide to the end user the same 1102
level of 9-1-1 service that is provided to other end users of 9- 1103
1-1 within the state. That service shall include the provision 1104
of either of the following, which shall satisfy the requirements 1105
of division (A) (3) of this section: 1106

(a) Legacy automatic number identification and automatic 1107
location identification; 1108

(b) Next generation 9-1-1 location data. 1109

(2) Each operator of a multiline telephone system that was 1110
installed or substantially renovated on or after the effective 1111
date of this section, shall provide an emergency-response- 1112
location identifier as part of the location transmission to the 1113
public safety answering point, using either legacy private- 1114
switch automatic location identification or next generation 9-1- 1115
1 methodologies. 1116

(3) Each operator of a multiline telephone system that was 1117
installed or substantially renovated on or after the effective 1118
date of this section, shall identify the specific location of 1119
the caller using an emergency response location that includes 1120
the public street address of the building from which the call 1121
originated, a suite or room number, the building floor, and a 1122
building identifier, if applicable. 1123

(B) All locations provided under this section shall be 1124
either master-street-address-guide or next-generation-9-1-1- 1125
location-validation-function valid. 1126

(C) The requirements of divisions (A) (1), (2), and (3) of 1127
this section do not apply to a multiline telephone system in a 1128
workspace of less than seven thousand square feet in a single 1129
building, on a single level of a structure, having a single 1130
public street address. 1131

Sec. 128.241. Beginning not later than one year after the 1132
effective date of this section and except as provided in 1133
sections 128.242 and 128.243 of the Revised Code, a business 1134
service user that provides residential or business facilities, 1135
owns or controls a multiline telephone system or voice over 1136
internet protocol system in those facilities, and provides 1137
outbound dialing capacity from those facilities shall ensure 1138
both of the following: 1139

(A) In the case of a multiline telephone system that is 1140
capable of initiating a 9-1-1 call, the system is connected to 1141
the public switched telephone network in such a way that when an 1142
individual using the system dials 9-1-1, the call connects to 1143
the public safety answering point without requiring the user to 1144
dial any additional digit or code. 1145

(B) The system is configured to provide notification of 1146
any 9-1-1 call made through the system to a centralized location 1147
on the same site as the system. The business service user is not 1148
required to have a person available at the location to receive a 1149
notification. 1150

Sec. 128.242. Except as provided in section 128.243 of the 1151
Revised Code, a business service user to which all of the 1152
following apply is exempt from the requirements of section 1153
128.241 of the Revised Code until two years after the effective 1154
date of this section: 1155

(A) The requirements would be unduly and unreasonably 1156
burdensome. 1157

(B) The multiline telephone system or voice over internet 1158
protocol system needs to be reprogrammed or replaced. 1159

(C) The business service user made a good-faith attempt to 1160
reprogram or replace the system. 1161

(D) The business service user agrees to place an 1162
instructional sticker next to the telephones that explains how 1163
to access 9-1-1 in case of emergency, provides the specific 1164
location where the device is installed, and reminds the caller 1165
to give the location information to the 9-1-1 call taker. 1166

(E) The instructions described in division (D) of this 1167
section are printed in at least sixteen-point boldface type in a 1168
contrasting color using a font that is easily readable. 1169

(F) The business service user affirms in an affidavit the 1170
conditions specified in divisions (B), (C), (D), and (E) of this 1171
section. 1172

(G) The affidavit described in division (F) of this 1173

section includes the manufacturer and model number of the 1174
system. 1175

Sec. 128.243. Sections 128.241 and 128.242 of the Revised 1176
Code shall not apply if they are preempted by or in conflict 1177
with federal law. 1178

Sec. 128.25. Each county shall provide a single point of 1179
contact to the 9-1-1 program office who has the authority to 1180
assist in location-data discrepancies, 9-1-1 traffic misroutes, 1181
and boundary disputes between public safety answering points. 1182

Sec. 128.26. Not later than five years after the date that 1183
the statewide next generation 9-1-1 core services system is 1184
operationally available to all counties in the state, each 1185
county or, as applicable, each regional council of governments, 1186
shall provide next generation 9-1-1 service for all areas to be 1187
covered as set forth in the county's final plan or the council's 1188
agreement. 1189

Sec. 128.27. A service provider that operates within a 1190
county that participates in the statewide next generation 9-1-1 1191
core services system or within the area served by a regional 1192
council of governments that participates in that system shall 1193
deliver the 9-1-1 traffic that originates in that geographic 1194
area to the next generation 9-1-1 core for that geographic area. 1195

Sec. 128.28. If a service provider or county participates 1196
in the statewide next generation 9-1-1 core services system, the 1197
service provider or county shall adhere to standards of the 9-1- 1198
1 program office, which may include standards created by the 1199
national emergency number association and the internet 1200
engineering task force. 1201

Sec. ~~128.18~~ 128.33. (A) In accordance with this chapter 1202

and Chapters 4901., 4903., 4905., and 4909. of the Revised Code, 1203
the public utilities commission shall determine the just, 1204
reasonable, and compensatory rates, tolls, classifications, 1205
charges, or rentals to be observed and charged for the wireline 1206
telephone network portion of a basic or enhanced 9-1-1 system, 1207
and each telephone company that is a wireline service provider 1208
participating in the system shall be subject to those chapters, 1209
to the extent they apply, as to the service provided by its 1210
portion of the wireline telephone network for the system as 1211
described in the final plan ~~or to be installed pursuant to~~ 1212
~~agreements under section 128.09 of the Revised Code,~~ and as to 1213
the rates, tolls, classifications, charges, or rentals to be 1214
observed and charged for that service. 1215

(B) Only the customers of a participating telephone 1216
company described in division (A) of this section that are 1217
served within the area covered by a 9-1-1 system shall pay the 1218
recurring rates for the maintenance and operation of the 1219
company's portion of the wireline telephone network of the 1220
system. Such rates shall be computed by dividing the total 1221
monthly recurring rates set forth in the company's schedule as 1222
filed in accordance with section 4905.30 of the Revised Code, by 1223
the total number of residential and business customer access 1224
lines, or their equivalent, within the area served. Each 1225
residential and business customer within the area served shall 1226
pay the recurring rates based on the number of its residential 1227
and business customer access lines or their equivalent. No 1228
company shall include such amount on any customer's bill until 1229
the company has completed its portion of the wireline telephone 1230
network in accordance with the terms, conditions, requirements, 1231
and specifications of the final plan ~~or an agreement made under~~ 1232
~~section 128.09 of the Revised Code.~~ 1233

(C) (1) Except as otherwise provided in division (C) (2) of 1234
this section, a participating telephone company described in 1235
division (A) of this section may receive through the credit 1236
authorized by section 5733.55 of the Revised Code the total 1237
nonrecurring charges for its portion of the wireline telephone 1238
network of the system and the total nonrecurring charges for any 1239
updating or modernization of that wireline telephone network in 1240
accordance with the terms, conditions, requirements, and 1241
specifications of the final plan ~~or pursuant to agreements under~~ 1242
~~section 128.09 of the Revised Code~~, as such charges are set 1243
forth in the schedule filed by the telephone company in 1244
accordance with section 4905.30 of the Revised Code. However, 1245
that portion, updating, or modernization shall not be for or 1246
include the provision of wireless 9-1-1. As applicable, the 1247
receipt of permissible charges shall occur only upon the 1248
completion of the installation of the network or the completion 1249
of the updating or modernization. 1250

(2) The credit shall not be allowed under division (C) (1) 1251
of this section for the upgrading of a system from basic to 1252
enhanced wireline 9-1-1 if both of the following apply: 1253

(a) The telephone company received the credit for the 1254
wireline telephone network portion of the basic 9-1-1 system now 1255
proposed to be upgraded. 1256

(b) At the time the final plan ~~or agreement pursuant to~~ 1257
~~section 128.09 of the Revised Code~~ calling for the basic 9-1-1 1258
system was agreed to, the telephone company was capable of 1259
reasonably meeting the technical and economic requirements of 1260
providing the wireline telephone network portion of an enhanced 1261
9-1-1 system within the territory proposed to be upgraded, ~~as~~ 1262
~~determined by the steering committee under division (A) or (H)~~ 1263

~~of section 128.03 or division (C) of section 128.09 of the~~ 1264
~~Revised Code.~~ 1265

(3) If the credit is not allowed under division (C) (2) of 1266
this section, the total nonrecurring charges for the wireline 1267
telephone network used in providing 9-1-1 service, as set forth 1268
in the schedule filed by a telephone company in accordance with 1269
section 4905.30 of the Revised Code, on completion of the 1270
installation of the network in accordance with the terms, 1271
conditions, requirements, and specifications of the final plan 1272
~~or pursuant to section 128.09 of the Revised Code,~~ shall be paid 1273
by the municipal corporations and townships with any territory 1274
in the area in which such upgrade from basic to enhanced 9-1-1 1275
is made. 1276

(D) If customer premises equipment for a public safety 1277
answering point is supplied by a telephone company that is 1278
required to file a schedule under section 4905.30 of the Revised 1279
Code pertaining to customer premises equipment, the recurring 1280
and nonrecurring rates and charges for the installation and 1281
maintenance of the equipment specified in the schedule shall 1282
apply. 1283

Sec. ~~128.22~~ 128.35. (A) (1) For the purpose of paying the 1284
costs of establishing, equipping, and furnishing one or more 1285
public safety answering points as part of a countywide 9-1-1 1286
system effective under division (B) of section 128.08 of the 1287
Revised Code and paying the expense of administering and 1288
enforcing this section, the board of county commissioners of a 1289
county, in accordance with this section, may fix and impose, on 1290
each lot or parcel of real property in the county that is owned 1291
by a person, municipal corporation, township, or other political 1292
subdivision and is improved, or is in the process of being 1293

improved, reasonable charges to be paid by each such owner. The 1294
charges shall be sufficient to pay only the estimated allowed 1295
costs and shall be equal in amount for all such lots or parcels. 1296

(2) For the purpose of paying the costs of operating and 1297
maintaining the answering points and paying the expense of 1298
administering and enforcing this section, the board, in 1299
accordance with this section, may fix and impose reasonable 1300
charges to be paid by each owner, as provided in division (A) (1) 1301
of this section, that shall be sufficient to pay only the 1302
estimated allowed costs and shall be equal in amount for all 1303
such lots or parcels. The board may fix and impose charges under 1304
this division pursuant to a resolution adopted for the purposes 1305
of both divisions (A) (1) and (2) of this section or pursuant to 1306
a resolution adopted solely for the purpose of division (A) (2) 1307
of this section, and charges imposed under division (A) (2) of 1308
this section may be separately imposed or combined with charges 1309
imposed under division (A) (1) of this section. 1310

(B) Any board adopting a resolution under this section 1311
pursuant to a final plan initiating the establishment of a 9-1-1 1312
system or pursuant to an amendment to a final plan shall adopt 1313
the resolution within sixty days after the board receives the 1314
final plan for the 9-1-1 system pursuant to division ~~(C)~~ (B) (1) 1315
of section 128.07 of the Revised Code. The board by resolution 1316
may change any charge imposed under this section whenever the 1317
board considers it advisable. Any resolution adopted under this 1318
section shall declare whether securities will be issued under 1319
Chapter 133. of the Revised Code in anticipation of the 1320
collection of unpaid special assessments levied under this 1321
section. 1322

(C) The board shall adopt a resolution under this section 1323

at a public meeting held in accordance with section 121.22 of 1324
the Revised Code. Additionally, the board, before adopting any 1325
such resolution, shall hold at least two public hearings on the 1326
proposed charges. Prior to the first hearing, the board shall 1327
publish notice of the hearings once a week for two consecutive 1328
weeks in a newspaper of general circulation in the county or as 1329
provided in section 7.16 of the Revised Code. The notice shall 1330
include a listing of the charges proposed in the resolution and 1331
the date, time, and location of each of the hearings. The board 1332
shall hear any person who wishes to testify on the charges or 1333
the resolution. 1334

(D) No resolution adopted under this section shall be 1335
effective sooner than thirty days following its adoption nor 1336
shall any such resolution be adopted as an emergency measure. 1337
The resolution is subject to a referendum in accordance with 1338
sections 305.31 to 305.41 of the Revised Code unless, in the 1339
resolution, the board of county commissioners directs the board 1340
of elections of the county to submit the question of imposing 1341
the charges to the electors of the county at the next primary or 1342
general election in the county occurring not less than ninety 1343
days after the resolution is certified to the board. No 1344
resolution shall go into effect unless approved by a majority of 1345
those voting upon it in any election allowed under this 1346
division. 1347

(E) To collect charges imposed under division (A) of this 1348
section, the board of county commissioners shall certify them to 1349
the county auditor of the county who then shall place them upon 1350
the real property duplicate against the properties to be 1351
assessed, as provided in division (A) of this section. Each 1352
assessment shall bear interest at the same rate that securities 1353
issued in anticipation of the collection of the assessments 1354

bear, is a lien on the property assessed from the date placed 1355
upon the real property duplicate by the auditor, and shall be 1356
collected in the same manner as other taxes. 1357

(F) All money collected by or on behalf of a county under 1358
this section shall be paid to the county treasurer of the county 1359
and kept in a separate and distinct fund to the credit of the 1360
county. The fund shall be used to pay the costs allowed in 1361
division (A) of this section and specified in the resolution 1362
adopted under that division. In no case shall any surplus so 1363
collected be expended for other than the use and benefit of the 1364
county. 1365

Sec. ~~128.42~~ 128.40. (A) ~~There is~~ Ending January 1, 2024, 1366
there are hereby imposed a the following wireless 9-1-1 charge 1367
of twenty five cents per month as follows charges: 1368

(1) On each wireless telephone number of a wireless 1369
service subscriber who has a billing address in this state, a 1370
charge of twenty-five cents per month. The subscriber shall pay 1371
the wireless 9-1-1 charge for each such wireless telephone 1372
number assigned to the subscriber. Each wireless service 1373
provider and each reseller shall collect the wireless 9-1-1 1374
charge as a specific line item on each subscriber's monthly 1375
bill. The line item shall be expressly designated "State/Local 1376
Wireless-E911 Costs (\$0.25/billed number)." If a provider bills 1377
a subscriber for any wireless enhanced 9-1-1 costs that the 1378
provider may incur, the charge or amount is not to appear in the 1379
same line item as the state/local line item. If the charge or 1380
amount is to appear in its own, separate line item on the bill, 1381
the charge or amount shall be expressly designated "[Name of 1382
Provider] Federal Wireless-E911 Costs." 1383

~~(2) (a) Prior to January 1, 2014, on each subscriber of~~ 1384

~~prepaid wireless service. A wireless service provider or~~ 1385
~~reseller shall collect the wireless 9-1-1 charge in either of~~ 1386
~~the following manners:~~ 1387

~~(i) If the subscriber has a positive account balance on~~ 1388
~~the last day of the month and has used the service during that~~ 1389
~~month, by reducing that balance not later than the end of the~~ 1390
~~first week of the following month by twenty five cents or an~~ 1391
~~equivalent number of airtime minutes;~~ 1392

~~(ii) By dividing the total earned prepaid wireless~~ 1393
~~telephone revenue from sales within this state received by the~~ 1394
~~wireless service provider or reseller during the month by fifty,~~ 1395
~~multiplying the quotient by twenty five cents.~~ 1396

~~(b) Amounts collected under division (A) (2) of this~~ 1397
~~section shall be remitted pursuant to division (A) (1) of section~~ 1398
~~128.46 of the Revised Code.~~ 1399

~~The wireless 9-1-1 charges authorized under this section~~ 1400
~~shall not be imposed on a subscriber of wireless lifeline~~ 1401
~~service or a provider of that service.~~ 1402

~~(B) Beginning January 1, 2014:~~ 1403

~~(1) There is hereby imposed, on (2) On each retail sale of~~ 1404
a prepaid wireless calling service occurring in this state, a 1405
wireless 9-1-1 charge of five-tenths of one per cent of the sale 1406
price. 1407

~~(2) (B) For purposes of division (B) (1) (A) (2) of this~~ 1408
section, a retail sale occurs in this state if it is effected by 1409
the consumer appearing in person at a seller's business location 1410
in this state, or if the sale is sourced to this state under 1411
division (E) (3) of section 5739.034 of the Revised Code, except 1412
that under that division, in lieu of sourcing a sale under 1413

division (C) (5) of section 5739.033 of the Revised Code, the 1414
seller, rather than the service provider, may elect to source 1415
the sale to the location associated with the mobile telephone 1416
number. 1417

~~(3)(a)~~ (C) (1) Except as provided in division ~~(B) (4) (e)~~ (D) 1418
(3) of this section, the seller of the prepaid wireless calling 1419
service shall collect the charge imposed under division (A) of 1420
this section from the consumer at the time of each retail sale 1421
and disclose the amount of the charge to the consumer at the 1422
time of the sale by itemizing the charge on the receipt, 1423
invoice, or similar form of written documentation provided to 1424
the consumer. 1425

~~(b)~~ (2) The seller that collects the charge imposed under 1426
division (A) of this section shall comply with the reporting and 1427
remittance requirements under section 128.46 of the Revised 1428
Code. 1429

~~(4)~~ (D) When a prepaid wireless calling service is sold 1430
with one or more other products or services for a single, 1431
nonitemized price, the wireless 9-1-1 charge imposed under 1432
division ~~(B) (1)~~ (A) (2) of this section shall apply to the entire 1433
nonitemized price, except as provided in divisions ~~(B) (4) (a)~~ (D) 1434
(1) to ~~(e)~~ (3) of this section. 1435

~~(a)~~ (1) If the amount of the prepaid wireless calling 1436
service is disclosed to the consumer as a dollar amount, the 1437
seller may elect to apply the charge only to that dollar amount. 1438

~~(b)~~ (2) If the seller can identify the portion of the 1439
nonitemized price that is attributable to the prepaid wireless 1440
calling service, by reasonable and verifiable standards from the 1441
seller's books and records that are kept in the regular course 1442

of business for other purposes, including nontax purposes, the 1443
seller may elect to apply the charge only to that portion. 1444

~~(e)~~ (3) If a minimal amount of a prepaid wireless calling 1445
service is sold with a prepaid wireless calling device for the 1446
single, nonitemized price, the seller may elect not to collect 1447
the charge. As used in this division, "minimal" means either ten 1448
minutes or less or five dollars or less. 1449

~~(C)~~ (E) The wireless 9-1-1 charges authorized under this 1450
section shall not be imposed on a subscriber of wireless 1451
lifeline service or a provider of that service. 1452

(F) The wireless 9-1-1 charges shall be exempt from state 1453
or local taxation. 1454

Sec. 128.41. Except as provided in sections 128.413 and 1455
128.42 of the Revised Code: 1456

(A) For a two-year period after the expiration of the 1457
charge described in division (A) (1) of section 128.40 of the 1458
Revised Code, there is imposed a next generation 9-1-1 access 1459
fee of sixty-four cents per month on each communications service 1460
to which both of the following apply: 1461

(1) The communications service is registered to the 1462
subscriber's service address within this state or the 1463
subscriber's primary place of using the communications service 1464
is in this state. 1465

(2) The communications service is capable of initiating a 1466
direct connection to 9-1-1. 1467

(B) After the two-year period described in division (A) of 1468
this section, there is imposed a next generation 9-1-1 access 1469
fee on each communications service described in that division. 1470

The amount of the fee shall be sixty-four cents per month or, if 1471
the steering committee designates an alternate amount under 1472
section 128.411 of the Revised Code, that alternate amount. 1473

Sec. 128.411. (A) For purposes of division (B) of section 1474
128.41 of the Revised Code, the steering committee may, on the 1475
first day of January of each year and subject to division (B) of 1476
this section, designate an alternate amount for the monthly next 1477
generation 9-1-1 access fee. The alternative amount shall 1478
satisfy both of the following requirements: 1479

(1) It may not be more than two cents above the fee amount 1480
for the previous year. 1481

(2) It may not be higher than sixty-four cents. 1482

(B) The steering committee may designate a fee amount that 1483
is higher than the previous year's fee amount only if there are 1484
outstanding transitional costs associated with the next 1485
generation 9-1-1 system. 1486

(C) The steering committee shall report to the general 1487
assembly any action to increase the next generation 9-1-1 access 1488
fee. The report shall state the remaining amount of the 1489
counties' transitional costs of connecting to the statewide 1490
emergency services internet protocol network. 1491

Sec. 128.412. (A) Except as provided in divisions (B), 1492
(C), and (D) of this section and section 128.413 of the Revised 1493
Code, a subscriber who is billed for a communications service 1494
described in division (A) of section 128.41 of the Revised Code 1495
shall pay a separate next generation 9-1-1 access fee for each 1496
such communications service for which the subscriber is billed. 1497

(B) In the case of a multiline telephone system, the 1498
subscriber shall pay a separate fee for each line. The maximum 1499

number of separate fees imposed on a single subscriber with a 1500
multiline telephone system shall not exceed two hundred per 1501
building with a unique street address or physically identifiable 1502
location. 1503

(C) In the case of a voice over internet protocol system, 1504
the subscriber shall pay a separate fee for each voice channel 1505
provided to the subscriber. The number of channels shall be 1506
equal to the number of outbound calls the subscriber can 1507
maintain at the same time using the system, but excludes a 1508
direct inward dialing number that merely routes an inbound call. 1509

(D) A subscriber's total number of separate next 1510
generation 9-1-1 access fees billed to the subscriber shall not 1511
exceed the total amount of separate wireless 9-1-1 charges 1512
imposed under division (A) (1) of section 128.40 of the Revised 1513
Code that are billed to the subscriber, if any. This division 1514
does not apply to a subscriber who purchases, subscribes to, or 1515
renews a contract for a communications service on or after 1516
January 1, 2024. 1517

Sec. 128.413. The following are exempt from the next 1518
generation 9-1-1 access fee imposed under section 128.41 of the 1519
Revised Code: 1520

(A) A subscriber of wireless lifeline service. 1521

(B) Wholesale transactions between telecommunications 1522
service providers where the service is a component of a service 1523
provided to an end user. This exemption includes network access 1524
charges and interconnection charges paid to a local exchange 1525
carrier. 1526

Sec. 128.414. Each service provider and each reseller 1527
shall collect the next generation 9-1-1 access fee imposed under 1528

section 128.41 of the Revised Code as a specific line item on 1529
each subscriber's monthly bill or point of sale invoice. The 1530
line item shall be the "Ohio Next Generation 9-1-1 Access Fee 1531
([amount]/service/month)" or similar language. If a provider 1532
bills a subscriber for any other 9-1-1 costs that the provider 1533
may incur, the charge or amount may appear in the same line item 1534
as the next generation 9-1-1 access fee line item. If the charge 1535
or amount is to appear in a separate line item on the bill, the 1536
charge or amount shall be expressly designated "[Name of 1537
Provider] [Description of charge or amount]." 1538

Sec. 128.415. (A) Except as provided in division (B) of 1539
this section, a subscriber who is not subject to the monthly 1540
wireless 9-1-1 charge under division (A)(1) of section 128.40 of 1541
the Revised Code shall not be subject to the monthly next 1542
generation 9-1-1 access fee described in section 128.41 of the 1543
Revised Code. 1544

(B) Division (A) of this section does not apply to a 1545
subscriber who purchases, subscribes to, or renews a contract 1546
for a communications service on or after January 1, 2024. 1547

Sec. 128.416. Not later than January 1, 2025, the 1548
steering committee shall submit a report to the general assembly 1549
on the effectiveness of the next generation 9-1-1 access fee at 1550
sixty-four cents per month. 1551

Sec. 128.417. After installation and operation for twelve 1552
months of the statewide next generation 9-1-1 system, the 1553
steering committee shall monitor the accounts where funds are 1554
generated from the next generation 9-1-1 access fee. The 1555
steering committee may reduce the next generation access fee if 1556
it is determined the obligations of the funds can still be met 1557
to avoid over-collection of fees. If the fee is reduced, the 1558

steering committee may increase the fee, not to exceed the 1559
maximum rate of sixty-four cents, to ensure adequate funding 1560
exists to meet the obligations of the funds. 1561

Sec. 128.418. The steering committee shall notify the tax 1562
commissioner of the committee's intent to adjust the next 1563
generation 9-1-1 access fee not later than six months before the 1564
adjustment takes effect. 1565

Sec. 128.419. A communications service that is priced 1566
lower than five dollars per month shall not be subject to the 1567
next generation 9-1-1 access fee described in section 128.41 of 1568
the Revised Code. 1569

Sec. 128.42. (A) After the expiration of the charge 1570
described in division (A) (2) of section 128.40 of the Revised 1571
Code, there is imposed, on each retail sale of a prepaid 1572
wireless calling service occurring in this state, a next 1573
generation 9-1-1 access fee of five-tenths of one per cent of 1574
the sale price. 1575

(B) For purposes of division (A) of this section, a retail 1576
sale occurs in this state if it is effected by the consumer 1577
appearing in person at a seller's business location in this 1578
state, or if the sale is sourced to this state under division 1579
(E) (3) of section 5739.034 of the Revised Code, except that 1580
under that division, in lieu of sourcing a sale under division 1581
(C) (5) of section 5739.033 of the Revised Code, the seller, 1582
rather than the service provider, may elect to source the sale 1583
to the location associated with the mobile telephone number. 1584

(C) A prepaid wireless calling service priced below a 1585
single fee of less than ten dollars does not constitute a retail 1586
sale for purposes of this section. 1587

Sec. 128.421. Except as provided in division (B) (3) of 1588
section 128.422 of the Revised Code, the seller of the prepaid 1589
calling service shall collect the next generation 9-1-1 access 1590
fee imposed under section 128.42 of the Revised Code in the same 1591
manner as described in section 128.414 of the Revised Code. 1592

Sec. 128.422. (A) When a prepaid calling service is sold 1593
with one or more other products or services for a single, 1594
nonitemized price, the next generation 9-1-1 access fee imposed 1595
under section 128.42 of the Revised Code shall apply to the 1596
entire nonitemized price, except as provided in divisions (B) (1) 1597
to (3) of this section. 1598

(B) (1) If the amount of the prepaid calling service is 1599
disclosed to the consumer as a dollar amount, the seller may 1600
elect to apply the fee only to that dollar amount. 1601

(2) If the seller can identify the portion of the 1602
nonitemized price that is attributable to the prepaid calling 1603
service, by reasonable and verifiable standards from the 1604
seller's books and records that are kept in the regular course 1605
of business for other purposes, including nontax purposes, the 1606
seller may elect to apply the fee only to that portion. 1607

(3) If a minimal amount of a prepaid calling service is 1608
sold with a prepaid wireless calling device for the single, 1609
nonitemized price, the seller may elect not to collect the fee. 1610
As used in this division, "minimal" means ten minutes or less. 1611

Sec. 128.43. The next generation 9-1-1 access fee imposed 1612
under sections 128.41 and 128.42 of the Revised Code shall be 1613
exempt from state or local taxation. 1614

Sec. 128.44. Beginning January 1, 2014, the 1615
commissioner shall provide notice to all known wireless service 1616

providers, resellers, and sellers of prepaid wireless calling 1617
services of any increase or decrease in either of the ~~wireless-~~ 1618
~~next generation 9-1-1 charges-access fee~~ imposed under ~~section-~~ 1619
~~sections 128.41 and 128.42~~ of the Revised Code. Each notice 1620
shall be provided not less than thirty days before the effective 1621
date of the increase or decrease. 1622

Sec. 128.45. (A) Each entity required to bill and collect 1623
a wireless 9-1-1 charge under section 128.40 of the Revised Code 1624
or the next generation 9-1-1 access fee under section 128.414 or 1625
128.421 of the Revised Code shall keep complete and accurate 1626
records of bills that include the charges and fees, together 1627
with a record of the charges and fees collected under those 1628
sections. The entities shall keep all related invoices and other 1629
pertinent documents. 1630

(B) Each seller shall keep complete and accurate records 1631
of retail sales of prepaid wireless calling services, together 1632
with a record of the charges and fees collected under sections 1633
128.40 and 128.421 of the Revised Code, and shall keep all 1634
related invoices and other pertinent documents. 1635

~~Sec. 128.45-128.451. Beginning January 1, 2014:~~ 1636

~~(A) Each wireless service provider and reseller shall keep~~ 1637
~~complete and accurate records of bills for wireless service,~~ 1638
~~together with a record of the wireless 9-1-1 charges collected~~ 1639
~~under section 128.42 of the Revised Code, and shall keep all~~ 1640
~~related invoices and other pertinent documents. Each seller~~ 1641
~~shall keep complete and accurate records of retail sales of~~ 1642
~~prepaid wireless calling services, together with a record of the~~ 1643
~~wireless 9-1-1 charges collected under section 128.42 of the~~ 1644
~~Revised Code, and shall keep all related invoices and other~~ 1645
~~pertinent documents.~~ 1646

~~(B)~~ Records, invoices, and documents required to be kept 1647
under ~~this~~ section 128.45 of the Revised Code shall be open 1648
during business hours to the inspection of the tax commissioner. 1649
They shall be preserved for a period of four years unless the 1650
tax commissioner, in writing, consents to their destruction 1651
within that period, or by order requires that they be kept 1652
longer. 1653

Sec. 128.46. (A) ~~Prior to January 1, 2014:~~ 1654

~~(1) A wireless service provider or reseller, not later 1655
than the last day of each month, shall remit the full amount of 1656
all wireless 9-1-1 charges it collected under division (A) of 1657
section 128.42 of the Revised Code for the second preceding 1658
calendar month to the administrator, with the exception of 1659
charges equivalent to the amount authorized as a billing and 1660
collection fee under division (A) (2) of this section. In doing 1661
so, the provider or reseller may remit the requisite amount in 1662
any reasonable manner consistent with its existing operating or 1663
technological capabilities, such as by customer address, 1664
location associated with the wireless telephone number, or 1665
another allocation method based on comparable, relevant data. If 1666
the wireless service provider or reseller receives a partial 1667
payment for a bill from a wireless service subscriber, the 1668
wireless service provider or reseller shall apply the payment 1669
first against the amount the subscriber owes the wireless 1670
service provider or reseller and shall remit to the 1671
administrator such lesser amount, if any, as results from that 1672
invoice. 1673~~

~~(2) A wireless service provider or reseller may retain as 1674
a billing and collection fee two per cent of the total wireless 1675
9-1-1 charges it collects in a month and shall account to the 1676~~

~~administrator for the amount retained.~~ 1677

~~(3) The administrator shall return to, or credit against
the next month's remittance of, a wireless service provider or
reseller the amount of any remittances the administrator
determines were erroneously submitted by the provider or
reseller.~~ 1678
1679
1680
1681
1682

~~(B) Beginning January 1, 2014:~~ 1683

~~(1) Each seller of a prepaid wireless calling service,
wireless service provider, and reseller~~ 1684
An entity required to 1685
collect a wireless 9-1-1 charge under section 128.40 of the 1686
Revised Code or the next generation 9-1-1 access fee under 1687
section 128.414 or 128.421 of the Revised Code shall, on or 1688
before the twenty-third day of each month, except as provided in 1689
divisions ~~(B) (2)~~ (A) (2) and (3) of this section, do both of the 1690
following: 1691

(a) Make and file a return for the preceding month, in the 1692
form prescribed by the tax commissioner, showing the amount of 1693
the ~~wireless 9-1-1 charges~~ or fees due ~~under section 128.42 of~~ 1694
~~the Revised Code~~ for that month; 1695

(b) Remit the full amount due, as shown on the return, 1696
with the exception of charges and fees equivalent to the amount 1697
authorized as a collection fee under division ~~(B) (4)~~ (B) of this 1698
section. 1699

(2) The commissioner may grant one or more thirty-day 1700
extensions for making and filing returns and remitting amounts 1701
due. 1702

(3) If a seller is required to collect prepaid wireless 9- 1703
1-1 charges under section 128.40 of the Revised Code or next 1704
generation 9-1-1 access fees under section 128.421 of the 1705

Revised Code in amounts that do not merit monthly returns, the 1706
commissioner may authorize the seller to make and file returns 1707
less frequently. The commissioner shall ascertain whether this 1708
authorization is warranted upon the basis of administrative 1709
costs to the state. 1710

~~(4)~~ (B) A wireless service provider, reseller, and seller 1711
may each retain as a collection fee three per cent of the total 1712
wireless 9-1-1 charges required to be collected under ~~section~~ 1713
sections 128.40, 128.41, and 128.42 of the Revised Code, and 1714
shall account to the tax commissioner for the amount retained. 1715

~~(5)~~ (C) The return required under division ~~(B) (1) (a)~~ (A) 1716
(1) (a) of this section shall be filed electronically using the 1717
Ohio business gateway, as defined in section 718.01 of the 1718
Revised Code, ~~the Ohio telefile system,~~ or any other electronic 1719
means prescribed by the tax commissioner. Remittance of the 1720
amount due shall be made electronically in a manner approved by 1721
the commissioner. ~~A wireless service provider, reseller, or~~ 1722
~~seller~~ An entity required to file the return may apply to the 1723
commissioner on a form prescribed by the commissioner to be 1724
excused from either electronic requirement of this division. For 1725
good cause shown, the commissioner may excuse the ~~provider,~~ 1726
~~reseller, or seller~~ entity from either or both of the 1727
requirements and may permit the ~~provider, reseller, or seller~~ 1728
entity to file returns or make remittances by nonelectronic 1729
means. 1730

~~(C) (1) Prior to January 1, 2014, each subscriber on which~~ 1731
~~a wireless 9-1-1 charge is imposed under division (A) of section~~ 1732
~~128.42 of the Revised Code is liable to the state for the amount~~ 1733
~~of the charge. If a wireless service provider or reseller fails~~ 1734
~~to collect the charge under that division from a subscriber of~~ 1735

~~prepaid wireless service, or fails to bill any other subscriber—~~ 1736
~~for the charge, the wireless service provider or reseller is—~~ 1737
~~liable to the state for the amount not collected or billed. If a—~~ 1738
~~wireless service provider or reseller collects charges under—~~ 1739
~~that division and fails to remit the money to the administrator,—~~ 1740
~~the wireless service provider or reseller is liable to the state—~~ 1741
~~for any amount collected and not remitted.~~ 1742

~~(2) Beginning January 1, 2014:~~ 1743

~~(a) (D) (1) Each subscriber or consumer on which a wireless~~ 1744
~~9-1-1 charge is imposed under section 128.42-128.40 of the~~ 1745
~~Revised Code or on which a next generation 9-1-1 access fee is~~ 1746
~~imposed under section 128.41 or 128.42 of the Revised Code is~~ 1747
~~liable to the state for the amount of the charge. If a wireless—~~ 1748
~~service provider or reseller fails~~ 1749

~~(2) An entity required to bill or collect the wireless 9-~~ 1750
~~1-1 charge, under section 128.40 of the Revised Code or if a—~~ 1751
~~seller fails to collect the charge, the provider, reseller, or—~~ 1752
~~seller is liable to the state for the amount not billed or—~~ 1753
~~collected. If a provider, reseller, or seller fails to remit—~~ 1754
~~money to the tax commissioner as required under this section,—~~ 1755
~~the provider, reseller, or seller the next generation 9-1-1~~ 1756
~~access fee under section 128.414 or 128.421 of the Revised Code~~ 1757
~~is liable to the state for the any amount that was required to~~ 1758
~~be collected but that was not remitted, regardless of whether~~ 1759
~~the amount was collected.~~ 1760

~~(b) (3) No provider of a prepaid wireless calling service~~ 1761
~~shall be liable to the state for any wireless 9-1-1 charge~~ 1762
~~imposed under division (B) (1) of section 128.40 of the Revised~~ 1763
~~Code or any next generation 9-1-1 access fee imposed under~~ 1764
~~section 128.42 of the Revised Code that was not collected or~~ 1765

remitted. 1766

~~(D) Prior to January 1, 2014:~~ 1767

~~(1) If the steering committee has reason to believe that a 1768
wireless service provider or reseller has failed to bill, 1769
collect, or remit the wireless 9-1-1 charge as required by 1770
divisions (A) (1) and (C) (1) of this section or has retained more 1771
than the amount authorized under division (A) (2) of this 1772
section, and after written notice to the provider or reseller, 1773
the steering committee may audit the provider or reseller for 1774
the sole purpose of making such a determination. The audit may 1775
include, but is not limited to, a sample of the provider's or 1776
reseller's billings, collections, remittances, or retentions for 1777
a representative period, and the steering committee shall make a 1778
good faith effort to reach agreement with the provider or 1779
reseller in selecting that sample. 1780~~

~~(2) Upon written notice to the wireless service provider 1781
or reseller, the steering committee, by order after completion 1782
of the audit, may make an assessment against the provider or 1783
reseller if, pursuant to the audit, the steering committee 1784
determines that the provider or reseller has failed to bill, 1785
collect, or remit the wireless 9-1-1 charge as required by 1786
divisions (A) (1) and (C) (1) of this section or has retained more 1787
than the amount authorized under division (A) (2) of this 1788
section. The assessment shall be in the amount of any remittance 1789
that was due and unpaid on the date notice of the audit was sent 1790
by the steering committee to the provider or reseller or, as 1791
applicable, in the amount of the excess amount under division 1792
(A) (2) of this section retained by the provider or reseller as 1793
of that date. 1794~~

~~(3) The portion of any assessment not paid within sixty 1795~~

~~days after the date of service by the steering committee of the~~ 1796
~~assessment notice under division (D) (2) of this section shall~~ 1797
~~bear interest from that date until paid at the rate per annum~~ 1798
~~prescribed by section 5703.47 of the Revised Code. That interest~~ 1799
~~may be collected by making an assessment under division (D) (2)~~ 1800
~~of this section. An assessment under this division and any~~ 1801
~~interest due shall be remitted in the same manner as the~~ 1802
~~wireless 9-1-1 charge imposed under division (A) of section~~ 1803
~~128.42 of the Revised Code.~~ 1804

~~(4) Unless the provider, reseller, or seller assessed~~ 1805
~~files with the steering committee within sixty days after~~ 1806
~~service of the notice of assessment, either personally or by~~ 1807
~~certified mail, a written petition for reassessment, signed by~~ 1808
~~the party assessed or that party's authorized agent having~~ 1809
~~knowledge of the facts, the assessment shall become final and~~ 1810
~~the amount of the assessment shall be due and payable from the~~ 1811
~~party assessed to the administrator. The petition shall indicate~~ 1812
~~the objections of the party assessed, but additional objections~~ 1813
~~may be raised in writing if received by the administrator or the~~ 1814
~~steering committee prior to the date shown on the final~~ 1815
~~determination.~~ 1816

~~(5) After an assessment becomes final, if any portion of~~ 1817
~~the assessment remains unpaid, including accrued interest, a~~ 1818
~~certified copy of the final assessment may be filed in the~~ 1819
~~office of the clerk of the court of common pleas in the county~~ 1820
~~in which the place of business of the assessed party is located.~~ 1821
~~If the party assessed maintains no place of business in this~~ 1822
~~state, the certified copy of the final assessment may be filed~~ 1823
~~in the office of the clerk of the court of common pleas of~~ 1824
~~Franklin county. Immediately upon the filing, the clerk shall~~ 1825
~~enter a judgment for the state against the assessed party in the~~ 1826

~~amount shown on the final assessment. The judgment may be filed~~ 1827
~~by the clerk in a loose-leaf book entitled "special judgments~~ 1828
~~for wireless 9-1-1 charges" and shall have the same effect as~~ 1829
~~other judgments. The judgment shall be executed upon the request~~ 1830
~~of the steering committee.~~ 1831

~~(6) An assessment under this division does not discharge a~~ 1832
~~subscriber's liability to reimburse the provider or reseller for~~ 1833
~~the wireless 9-1-1 charge imposed under division (A) of section~~ 1834
~~128.42 of the Revised Code. If, after the date of service of the~~ 1835
~~audit notice under division (D) (1) of this section, a subscriber~~ 1836
~~pays a wireless 9-1-1 charge for the period covered by the~~ 1837
~~assessment, the payment shall be credited against the~~ 1838
~~assessment.~~ 1839

~~(7) All money collected by the administrator under~~ 1840
~~division (D) of this section shall be paid to the treasurer of~~ 1841
~~state, for deposit to the credit of the wireless 9-1-1~~ 1842
~~government assistance fund.~~ 1843

~~(E) Beginning January 1, 2014:~~ 1844

~~(1) If the tax commissioner has reason to believe that a~~ 1845
~~wireless service provider, reseller, or seller an entity~~ 1846
~~required to collect a wireless 9-1-1 charge under section 128.40~~ 1847
~~of the Revised Code or the next generation 9-1-1 access fee~~ 1848
~~under section 128.414 or 128.421 of the Revised Code has failed~~ 1849
~~to bill, collect, or remit the wireless 9-1-1 charge or fee as~~ 1850
~~required by this section and section 128.42 sections 128.40 to~~ 1851
~~128.422 of the Revised Code or has retained more than the amount~~ 1852
~~authorized under division ~~(B) (4)~~ (B) of this section, and after~~ 1853
~~written notice to the provider, reseller, or seller entity, the~~ 1854
~~tax commissioner may audit the provider, reseller, or seller~~ 1855
~~entity for the sole purpose of making such a determination. The~~ 1856

audit may include, but is not limited to, a sample of the 1857
~~provider's, reseller's, or seller's entity's~~ billings, 1858
collections, remittances, or retentions for a representative 1859
period, and the tax commissioner shall make a good faith effort 1860
to reach agreement with the ~~provider, reseller, or seller entity~~ 1861
in selecting that sample. 1862

(2) Upon written notice to the ~~wireless service provider,~~ 1863
~~reseller, or seller entity,~~ the tax commissioner, after 1864
completion of the audit, may make an assessment against the 1865
~~provider, reseller, or seller entity~~ if, pursuant to the audit, 1866
the tax commissioner determines that the ~~provider, reseller, or~~ 1867
~~seller entity~~ has failed to bill, collect, or remit the ~~wireless-~~ 1868
~~9-1-1 charge or fee~~ as required by ~~this section and section~~ 1869
~~128.42 sections 128.40 to 128.422~~ of the Revised Code or has 1870
retained more than the amount authorized under division ~~(B)(4)~~ 1871
(B) of this section. The assessment shall be in the amount of 1872
any remittance that was due and unpaid on the date notice of the 1873
audit was sent by the tax commissioner to the ~~provider,~~ 1874
~~reseller, or seller entity~~ or, as applicable, in the amount of 1875
the excess amount under division ~~(B)(4)~~ (B) of this section 1876
retained by the ~~provider, reseller, or seller entity~~ as of that 1877
date. 1878

(3) The portion of any assessment consisting of ~~wireless-~~ 1879
~~9-1-1 charges or fees~~ due and not paid within sixty days after 1880
the date that the assessment was made under division (E) (2) of 1881
this section shall bear interest from that date until paid at 1882
the rate per annum prescribed by section 5703.47 of the Revised 1883
Code. That interest may be collected by making an assessment 1884
under division (E) (2) of this section. 1885

(4) Unless the ~~provider, reseller, or seller entity~~ 1886

assessed files with the tax commissioner within sixty days after 1887
service of the notice of assessment, either personally or by 1888
certified mail, a written petition for reassessment, signed by 1889
the ~~party~~ entity assessed or that ~~party's~~ entity's authorized 1890
agent having knowledge of the facts, the assessment shall become 1891
final and the amount of the assessment shall be due and payable 1892
from the ~~party~~ entity assessed to the treasurer of state, for 1893
deposit to the next generation 9-1-1 fund, which is created 1894
under section 128.54 of the Revised Code. The petition shall 1895
indicate the objections of the ~~party~~ entity assessed, but 1896
additional objections may be raised in writing if received by 1897
the commissioner prior to the date shown on the final 1898
determination. If the petition has been properly filed, the 1899
commissioner shall proceed under section 5703.60 of the Revised 1900
Code. 1901

(5) After an assessment becomes final, if any portion of 1902
the assessment remains unpaid, including accrued interest, a 1903
certified copy of the final assessment may be filed in the 1904
office of the clerk of the court of common pleas in the county 1905
in which the business of the assessed ~~party~~ entity is conducted. 1906
If the ~~party~~ entity assessed maintains no place of business in 1907
this state, the certified copy of the final assessment may be 1908
filed in the office of the clerk of the court of common pleas of 1909
Franklin county. Immediately upon the filing, the clerk shall 1910
enter a judgment for the state against the assessed ~~party~~ entity 1911
in the amount shown on the final assessment. The judgment may be 1912
filed by the clerk in a loose-leaf book entitled "special 1913
judgments for ~~wireless~~ 9-1-1 charges and fees" and shall have 1914
the same effect as other judgments. The judgment shall be 1915
executed upon the request of the tax commissioner. 1916

(6) If the commissioner determines that the commissioner 1917

erroneously has refunded a ~~wireless~~ 9-1-1 charge or fee to any 1918
person, the commissioner may make an assessment against that 1919
person for recovery of the erroneously refunded charge. 1920

(7) An assessment under division (E) of this section does 1921
not discharge a subscriber's or consumer's liability to 1922
reimburse the ~~provider, reseller, or seller~~ entity for a 1923
~~wireless~~ 9-1-1 charge or fee. If, after the date of service of 1924
the audit notice under division (E) (1) of this section, a 1925
subscriber or consumer pays a ~~wireless~~ 9-1-1 charge or fee for 1926
the period covered by the assessment, the payment shall be 1927
credited against the assessment. 1928

Sec. 128.461. ~~Beginning January 1, 2014, any~~ Every 1929
wireless 9-1-1 charge and next generation 9-1-1 access fee 1930
required to be remitted under section 128.46 of the Revised Code 1931
shall be subject to interest as prescribed by section 5703.47 of 1932
the Revised Code, calculated from the date the ~~wireless 9-1-1~~ 1933
charge or fee was due under section 128.46 of the Revised Code 1934
to the date the ~~wireless 9-1-1~~ charge or fee is remitted or the 1935
date of assessment, whichever occurs first. 1936

Sec. 128.462. ~~Beginning January 1, 2014:~~ 1937

(A) Except as otherwise provided in this section, no 1938
assessment shall be made or issued against a ~~wireless service~~ 1939
~~provider, reseller, or seller~~ an entity for any wireless 9-1-1 1940
charge ~~imposed by or pursuant to~~ required to be collected under 1941
section ~~128.42-128.40~~ of the Revised Code or any next generation 1942
9-1-1 access fee required to be collected under section 128.414 1943
or 128.421 of the Revised Code more than four years after the 1944
return date for the period in which the sale or purchase was 1945
made, or more than four years after the return for such period 1946
is filed, whichever is later. This division does not bar an 1947

assessment: 1948

(1) When the tax commissioner has substantial evidence of 1949
amounts of ~~wireless 9-1-1~~ charges or fees collected by a 1950
~~provider, reseller, or seller~~ an entity from subscribers or 1951
consumers, which were not returned to the state; 1952

(2) When the ~~provider, reseller, or seller~~ entity assessed 1953
failed to file a return as required by section 128.46 of the 1954
Revised Code; 1955

(3) When the ~~provider, reseller, or seller~~ entity and the 1956
commissioner waive in writing the time limitation. 1957

(B) No assessment shall be made or issued against a 1958
~~wireless service provider, reseller, or seller~~ an entity for any 1959
wireless 9-1-1 charge imposed by ~~or pursuant to~~ section 128.40 1960
of the Revised Code or next generation 9-1-1 access fee imposed 1961
by section 128.41 or 128.42 of the Revised Code for any period 1962
during which there was in full force and effect a rule of the 1963
tax commissioner under or by virtue of which the collection or 1964
payment of any such ~~wireless 9-1-1~~ charge or fee was not 1965
required. This division does not bar an assessment when the tax 1966
commissioner has substantial evidence of amounts of ~~wireless 9-~~ 1967
~~1-1~~ charges or fees collected by a ~~provider, reseller, or seller~~ 1968
an entity from subscribers or consumers, which were not returned 1969
to the state. 1970

Sec. 128.47. ~~Beginning January 1, 2014:~~ 1971

(A) ~~A wireless service provider, reseller, seller,~~ 1972
~~wireless service~~ An entity required to collect a wireless 9-1-1 1973
charge under section 128.40 of the Revised Code or the next 1974
generation 9-1-1 access fee under section 128.414 or 128.421 of 1975
the Revised Code, a subscriber, or a consumer of a prepaid 1976

~~wireless calling service~~ may apply to the tax commissioner for a 1977
refund of ~~wireless 9-1-1 charges~~ or fees described in division 1978
(B) of this section and of any penalties assessed with respect 1979
to such charges. The application shall be made on the form 1980
prescribed by the tax commissioner. The application shall be 1981
made not later than four years after the date of the illegal or 1982
erroneous payment of the charge or fee by the subscriber or 1983
consumer, unless the ~~wireless service provider, reseller, or~~ 1984
~~seller entity~~ waives the time limitation under division (A) (3) 1985
of section 128.462 of the Revised Code. If the time limitation 1986
is waived, the refund application period shall be extended for 1987
the same period as the waiver. 1988

(B) (1) If ~~a wireless service provider, reseller, or seller~~ 1989
an entity refunds to a subscriber or consumer the full amount of 1990
wireless 9-1-1 charges or next generation 9-1-1 access fees that 1991
the subscriber or consumer paid illegally or erroneously, and if 1992
the ~~provider, reseller, or seller entity~~ remitted that amount 1993
under section 128.46 of the Revised Code, the tax commissioner 1994
shall refund that amount to the ~~provider, reseller, or~~ 1995
~~seller entity~~. 1996

(2) If ~~a wireless service provider, reseller, or seller~~ an 1997
entity has illegally or erroneously billed a subscriber or 1998
charged a consumer for a wireless 9-1-1 charge or a next 1999
generation 9-1-1 access fee, and if the ~~provider, reseller, or~~ 2000
~~seller entity~~ has not collected the charge or fee but has 2001
remitted that amount under section 128.46 of the Revised Code, 2002
the tax commissioner shall refund that amount to the ~~provider,~~ 2003
~~reseller, or seller entity~~. 2004

(C) (1) The tax commissioner may refund to a subscriber or 2005
consumer wireless 9-1-1 charges or next generation 9-1-1 access 2006

fees paid illegally or erroneously to ~~a provider, reseller, or~~ 2007
~~seller~~ an entity only if both of the following apply: 2008

(a) The tax commissioner has not refunded the wireless 9- 2009
1-1 charges or fees to the ~~provider, reseller, or seller~~entity. 2010

(b) The ~~provider, reseller, or seller~~ entity has not 2011
refunded the ~~wireless 9-1-1~~ charges or fees to the subscriber or 2012
consumer. 2013

(2) The tax commissioner may require the subscriber or 2014
consumer to obtain from the ~~provider, reseller, or seller~~ entity 2015
a written statement confirming that the ~~provider, reseller, or~~ 2016
~~seller~~ entity has not refunded the ~~wireless 9-1-1~~ charges or 2017
fees to the subscriber or consumer and that the ~~provider,~~ 2018
~~reseller, or seller~~ entity has not filed an application for a 2019
refund under this section. The tax commissioner may also require 2020
the ~~provider, reseller, or seller~~ entity to provide this 2021
statement. 2022

(D) On the filing of an application for a refund under 2023
this section, the tax commissioner shall determine the amount of 2024
refund to which the applicant is entitled. If the amount is not 2025
less than that claimed, the commissioner shall certify the 2026
determined amount to the director of budget and management and 2027
the treasurer of state for payment from the tax refund fund 2028
created under section 5703.052 of the Revised Code. If the 2029
amount is less than that claimed, the commissioner shall proceed 2030
in accordance with section 5703.70 of the Revised Code. 2031

(E) Refunds granted under this section shall include 2032
interest as provided by section 5739.132 of the Revised Code. 2033

Sec. 128.52. (A) ~~Beginning on July 1, 2013, each~~ Each 2034
seller of a prepaid wireless calling service required to collect 2035

prepaid wireless 9-1-1 charges under ~~division (B) of section~~ 2036
~~128.42-128.40 of the Revised Code or next generation 9-1-1~~ 2037
access fees under section 128.421 of the Revised Code shall also 2038
be subject to the provisions of Chapter 5739. of the Revised 2039
Code regarding the excise tax on retail sales levied under 2040
section 5739.02 of the Revised Code, as those provisions apply 2041
to audits, assessments, appeals, enforcement, liability, and 2042
penalties. 2043

(B) The tax commissioner shall establish procedures by 2044
which a person may document that a sale is not a retail sale of 2045
a prepaid wireless calling service. The procedures shall 2046
substantially coincide with similar procedures under Chapter 2047
5739. of the Revised Code. 2048

Sec. 128.54. (A) (1) For the purpose of receiving, 2049
distributing, and accounting for amounts received from the 2050
wireless 9-1-1 charges imposed under section 128.40 of the 2051
Revised Code and the next generation 9-1-1 access fees imposed 2052
under sections 128.41 and 128.42 of the Revised Code, the 2053
following funds are created in the state treasury: 2054

- (a) The ~~wireless~~ 9-1-1 government assistance fund; 2055
- (b) The ~~wireless~~ 9-1-1 administrative fund; 2056
- (c) The ~~wireless~~ 9-1-1 program fund; 2057
- (d) The next generation 9-1-1 fund. 2058

(2) Amounts remitted under section 128.46 of the Revised 2059
Code shall be paid to the treasurer of state for deposit as 2060
follows: 2061

(a) ~~Ninety seven~~ Seventy-two per cent to the ~~wireless~~ 9-1- 2062
1 government assistance fund. All interest earned on the 2063

~~wireless~~ 9-1-1 government assistance fund shall be credited to
the fund. 2064
2065

(b) One per cent to the ~~wireless~~ 9-1-1 administrative 2066
fund; 2067

(c) Two per cent to the 9-1-1 program fund; 2068

(d) Twenty-five per cent to the next generation 9-1-1 2069
fund. 2070

(3) The tax commissioner shall use the ~~wireless~~ 9-1-1 2071
administrative fund to defray the costs incurred in carrying out 2072
this chapter. 2073

(4) The steering committee shall use the 9-1-1 program 2074
fund to defray the costs incurred by the steering committee in 2075
carrying out this chapter. 2076

(5) Annually, the tax commissioner, after paying 2077
administrative costs under division (A) (3) of this section, 2078
shall transfer any excess remaining in the ~~wireless~~ 9-1-1 2079
administrative fund to the next generation 9-1-1 fund, created 2080
under this section. 2081

(B) At the direction of the steering committee, the tax 2082
commissioner shall transfer the funds remaining in the ~~wireless~~ 2083
9-1-1 government assistance fund to the credit of the next 2084
generation 9-1-1 fund. All interest earned on the next 2085
generation 9-1-1 fund shall be credited to the fund. 2086

(C) From the ~~wireless~~ 9-1-1 government assistance fund, 2087
the director of budget and management shall, as funds are 2088
available, transfer to the tax refund fund, created under 2089
section 5703.052 of the Revised Code, amounts equal to the 2090
refunds certified by the tax commissioner under division (D) of 2091

section 128.47 of the Revised Code. 2092

(D) The department of administrative services may move 2093
funds between the next generation 9-1-1 fund and the government 2094
assistance fund to ensure funding remains sustainable for both 2095
funds. 2096

Sec. 128.55. (A) (1) ~~The tax commissioner, not later than~~ 2097
~~the last day of each month,~~ shall disburse moneys from the 2098
~~wireless 9-1-1 government assistance fund, plus any accrued~~ 2099
interest on the fund, to each county treasurer in the same 2100
proportion distributed to that county by the tax commissioner in 2101
the corresponding calendar month of the previous year. Any 2102
shortfall in distributions resulting from the timing of funds 2103
received in a previous month shall be distributed in the 2104
following month. Disbursements shall occur not later than the 2105
tenth day of the month succeeding the month in which the 2106
wireless 9-1-1 charges imposed under section 128.40 of the 2107
Revised Code and the next generation 9-1-1 access fees imposed 2108
under sections 128.41 and 128.42 of the Revised Code are 2109
remitted. 2110

(2) ~~The tax commissioner shall disburse moneys from the~~ 2111
~~next generation 9-1-1 fund in accordance with the guidelines~~ 2112
~~established under section 128.022 of the Revised Code shall be~~ 2113
administered by the department of administrative services and 2114
used exclusively to pay costs of installing, maintaining, and 2115
operating the call routing and core services statewide next 2116
generation 9-1-1 system. 2117

(B) Immediately upon receipt by a county treasurer of a 2118
disbursement under division (A) of this section, the county 2119
shall disburse, in accordance with the allocation formula set 2120
forth in the final plan, the amount the county so received to 2121

any other subdivisions in the county and any regional councils 2122
of governments in the county that pay the costs of a public 2123
safety answering point providing wireless enhanced 9-1-1 under 2124
the plan. 2125

(C) Nothing in this chapter affects the authority of a 2126
subdivision operating or served by a public safety answering 2127
point of a 9-1-1 system or a regional council of governments 2128
operating a public safety answering point of a 9-1-1 system to 2129
use, as provided in the final plan for the system ~~or in an~~ 2130
~~agreement under section 128.09 of the Revised Code~~, any other 2131
authorized revenue of the subdivision or the regional council of 2132
governments for the purposes of providing basic or enhanced 9-1- 2133
1. 2134

Sec. 128.57. ~~Except as otherwise provided in section~~ 2135
~~128.571 of the Revised Code.~~ 2136

(A) A countywide 9-1-1 system receiving a disbursement 2137
under section 128.55 of the Revised Code shall provide 2138
countywide wireless enhanced 9-1-1 in accordance with this 2139
chapter beginning as soon as reasonably possible after receipt 2140
of the first disbursement or, if that service is already 2141
implemented, shall continue to provide such service. Except as 2142
provided in divisions (B), (C), ~~and (E)~~, and (F) of this 2143
section, a disbursement shall be used solely for the purpose of 2144
paying either or both of the following: 2145

(1) Any costs of designing the following: 2146

(a) Designing, upgrading, purchasing, leasing, 2147
programming, installing, testing, or maintaining the necessary 2148
data, hardware, software, and trunking required for the public 2149
safety answering point or points of the 9-1-1 system to provide 2150

wireless, enhanced, or next generation 9-1-1, which costs are 2151
incurred before or on or after May 6, 2005, and consist of such 2152
additional costs of the 9-1-1 system over and above any costs 2153
incurred to provide wireline 9-1-1 or to otherwise provide 2154
wireless enhanced 9-1-1. Annually, up to twenty five thousand 2155
dollars of the disbursements received on or after January 1, 2156
2009, may be applied to data, hardware, and software that 2157
automatically alerts personnel receiving a 9-1-1 call that a 2158
person at the subscriber's address or telephone number may have 2159
a mental or physical disability, of which that personnel shall 2160
inform the appropriate service; 2161

(b) Processing 9-1-1 emergency calls from the point of 2162
origin to include any expense for interoperable bidirectional 2163
computer aided dispatch data transfers with other public safety 2164
answering points or emergency services organizations and 2165
transferring and receiving law enforcement, fire, and emergency 2166
medical service provider. On or after the provision of technical 2167
and operational standards pursuant to section 128.021 of the 2168
Revised Code, a regional council of governments operating a 2169
public safety answering point or a subdivision shall consider 2170
the standards before incurring any costs described in this 2171
division. data via wireless or internet connections from public 2172
safety answering points or emergency services organizations to 2173
all applicable emergency responders, exclusive of mobile radio 2174
service costs. 2175

(2) Any costs of training the staff of the public safety 2176
answering point or points to provide wireless enhanced 9-1-1, 2177
which costs are incurred before or on or after May 6, 2005. 2178

(B) A subdivision or a regional council of governments 2179
that certifies to the steering committee that it has paid the 2180

costs described in divisions (A) (1) and (2) of this section and 2181
is providing countywide wireless enhanced 9-1-1 may use 2182
disbursements received under section 128.55 of the Revised Code 2183
to pay any of its personnel costs of one or more public safety 2184
answering points providing countywide wireless enhanced 9-1-1. 2185

(C) After receiving its July 2013 disbursement under 2186
division (A) of section 128.55 of the Revised Code as that 2187
division existed prior to the amendments to that division by 2188
H.B. 64 of the 131st general assembly, a regional council of 2189
governments operating a public safety answering point or a 2190
subdivision may use any remaining balance of disbursements it 2191
received under that division, as it existed prior to the 2192
amendments to it by H.B. 64 of the 131st general assembly, to 2193
pay any of its costs of providing countywide wireless 9-1-1, 2194
including the personnel costs of one or more public safety 2195
answering points providing that service. 2196

(D) The costs described in divisions (A), (B), (C), and 2197
(E) of this section may include any such costs payable pursuant 2198
to an agreement under division ~~(J)~~ (I) of section 128.03 of the 2199
Revised Code. 2200

(E) (1) No disbursement to a countywide 9-1-1 system for 2201
costs of a public safety answering point shall be made from the 2202
~~wireless~~ 9-1-1 government assistance fund or the next generation 2203
9-1-1 fund unless the public safety answering point meets the 2204
standards set by rule of the steering committee under section 2205
128.021 of the Revised Code. 2206

(2) The steering committee shall monitor compliance with 2207
the standards and shall notify the tax commissioner to suspend 2208
disbursements to a countywide 9-1-1 system that fails to meet 2209
the standards. Upon receipt of this notification, the 2210

commissioner shall suspend disbursements until the commissioner 2211
is notified of compliance with the standards. 2212

(F) The auditor of state may audit and review each 2213
county's expenditures of funds received from the ~~wireless~~ 9-1-1 2214
government assistance fund to verify that the funds were used in 2215
accordance with the requirements of this chapter. All funds 2216
generated from the next generation 9-1-1 access fee imposed 2217
under sections 128.41 and 128.42 of the Revised Code may be used 2218
only for 9-1-1 related expenses. 2219

Sec. 128.60. (A) (1) A telephone company, the state highway 2220
patrol as described in division ~~(J)~~ (I) of section 128.03 of the 2221
Revised Code, and each subdivision or regional council of 2222
governments operating one or more public safety answering points 2223
for a countywide system providing wireless 9-1-1, shall provide 2224
the steering committee and the tax commissioner with such 2225
information as the steering committee and tax commissioner 2226
request for the purposes of carrying out their duties under this 2227
chapter, including, but not limited to, duties regarding the 2228
collection of the wireless 9-1-1 charges imposed under section 2229
128.40 of the Revised Code and the next generation 9-1-1 access 2230
fee imposed under sections 128.41 and 128.42 of the Revised 2231
Code. 2232

(2) A wireless service provider shall provide an official, 2233
employee, agent, or representative of a subdivision or regional 2234
council of governments operating a public safety answering 2235
point, or of the state highway patrol as described in division 2236
~~(J)~~ (I) of section 128.03 of the Revised Code, with such 2237
technical, service, and location information as the official, 2238
employee, agent, or representative requests for the purpose of 2239
providing wireless 9-1-1. 2240

(3) A subdivision or regional council of governments 2241
operating one or more public safety answering points of a 9-1-1 2242
system, and a telephone company, shall provide to the steering 2243
committee such information as the steering committee requires 2244
for the purpose of carrying out its duties under Chapter 128. of 2245
the Revised Code. 2246

(B) (1) Any information provided under division (A) of this 2247
section that consists of trade secrets as defined in section 2248
1333.61 of the Revised Code or of information regarding the 2249
customers, revenues, expenses, or network information of a 2250
telephone company shall be confidential and does not constitute 2251
a public record for the purpose of section 149.43 of the Revised 2252
Code. 2253

(2) The steering committee, tax commissioner, and any 2254
official, employee, agent, or representative of the steering 2255
committee, of the tax commissioner, of the state highway patrol 2256
as described in division ~~(J)~~ (I) of section 128.03 of the 2257
Revised Code, or of a subdivision or regional council of 2258
governments operating a public safety answering point, while 2259
acting or claiming to act in the capacity of the steering 2260
committee or tax commissioner or such official, employee, agent, 2261
or representative, shall not disclose any information provided 2262
under division (A) of this section regarding a telephone 2263
company's customers, revenues, expenses, or network information. 2264
Nothing in division (B) (2) of this section precludes any such 2265
information from being aggregated and included in any report of 2266
the steering committee, tax commissioner, or any official, 2267
employee, agent, or representative of the steering committee or 2268
tax commissioner, provided the aggregated information does not 2269
identify the number of any particular company's customers or the 2270
amount of its revenues or expenses or identify a particular 2271

company as to any network information. 2272

Sec. 128.63. ~~(A)~~ The tax commissioner may adopt rules in 2273
accordance with Chapter 119. of the Revised Code to carry out 2274
this chapter, including rules prescribing the necessary 2275
accounting for the collection fee under division ~~(B) (4)~~ (B) of 2276
section 128.46 of the Revised Code. 2277

~~(B) The amounts of the wireless 9-1-1 charges shall be~~ 2278
~~prescribed only by act of the general assembly.~~ 2279

Sec. ~~128.32~~ 128.96. (A) (1) The state, the state highway 2280
patrol, a subdivision, or a regional council of governments 2281
participating in a 9-1-1 system established under this chapter 2282
and any officer, agent, employee, or independent contractor of 2283
the state, the state highway patrol, or such a participating 2284
subdivision or regional council of governments is not liable in 2285
damages in a civil action for injuries, death, or loss to 2286
persons or property arising from any act or omission, except 2287
willful or wanton misconduct, in connection with developing, 2288
adopting, or approving any final plan ~~or any agreement made~~ 2289
~~under section 128.09 of the Revised Code~~ or otherwise bringing 2290
into operation the 9-1-1 system pursuant to this chapter. 2291

(2) The steering committee and any member of the steering 2292
committee are not liable in damages in a civil action for 2293
injuries, death, or loss to persons or property arising from any 2294
act or omission, except willful or wanton misconduct, in 2295
connection with the development or operation of a 9-1-1 system 2296
established under this chapter. 2297

(B) Except as otherwise provided in this section, an 2298
individual who gives emergency instructions through a 9-1-1 2299
system established under this chapter, and the principals for 2300

whom the person acts, including both employers and independent 2301
contractors, public and private, and an individual who follows 2302
emergency instructions and the principals for whom that person 2303
acts, including both employers and independent contractors, 2304
public and private, are not liable in damages in a civil action 2305
for injuries, death, or loss to persons or property arising from 2306
the issuance or following of emergency instructions, except 2307
where the issuance or following of the instructions constitutes 2308
willful or wanton misconduct. 2309

(C) Except for willful or wanton misconduct, a telephone 2310
company, and any other installer, maintainer, or provider, 2311
through the sale or otherwise, of customer premises equipment, 2312
or service used for or with a 9-1-1 system, and their respective 2313
officers, directors, employees, agents, suppliers, corporate 2314
parents, and affiliates are not liable in damages in a civil 2315
action for injuries, death, or loss to persons or property 2316
incurred by any person resulting from any of the following: 2317

(1) Such an entity's or its officers', directors', 2318
employees', agents', or suppliers' participation in or acts or 2319
omissions in connection with participating in or developing, 2320
maintaining, or operating a 9-1-1 system; 2321

(2) Such an entity's or its officers', directors', 2322
employees', agents', or suppliers' provision of assistance to a 2323
public utility, municipal utility, or state or local government 2324
as authorized by divisions ~~(G) (4)~~ (H) (4) and (5) of this 2325
section. 2326

(D) Except for willful or wanton misconduct, a provider of 2327
and a seller of a prepaid wireless calling service and their 2328
respective officers, directors, employees, agents, and suppliers 2329
are not liable in damages in a civil action for injuries, death, 2330

or loss to persons or property incurred by any person resulting 2331
from anything described in division (C) of this section. 2332

(E) Except for willful or wanton misconduct, a 9-1-1 2333
system service provider and the provider's respective officers, 2334
directors, employees, agents, and suppliers are not liable for 2335
any damages in a civil action for injuries, death, or loss to 2336
persons or property incurred by any person resulting from 2337
developing, adopting, implementing, maintaining, or operating a 2338
9-1-1 system, or from complying with emergency-related 2339
information requests from state or local government officials. 2340

(F) No person shall knowingly use the telephone number of 2341
a 9-1-1 system established under this chapter to report an 2342
emergency if the person knows that no emergency exists. 2343

~~(F)~~ (G) No person shall knowingly use a 9-1-1 system for a 2344
purpose other than obtaining emergency service. 2345

~~(G)~~ (H) No person shall disclose or use any information 2346
concerning telephone numbers, addresses, or names obtained from 2347
the data base that serves the public safety answering point of a 2348
9-1-1 system established under this chapter, except for any of 2349
the following purposes or under any of the following 2350
circumstances: 2351

(1) For the purpose of the 9-1-1 system; 2352

(2) For the purpose of responding to an emergency call to 2353
an emergency service provider; 2354

(3) In the circumstance of the inadvertent disclosure of 2355
such information due solely to technology of the wireline 2356
telephone network portion of the 9-1-1 system not allowing 2357
access to the data base to be restricted to 9-1-1 specific 2358
answering lines at a public safety answering point; 2359

(4) In the circumstance of access to a data base being 2360
given by a telephone company that is a wireline service provider 2361
to a public utility or municipal utility in handling customer 2362
calls in times of public emergency or service outages. The 2363
charge, terms, and conditions for the disclosure or use of such 2364
information for the purpose of such access to a data base shall 2365
be subject to the jurisdiction of the steering committee. 2366

(5) In the circumstance of access to a data base given by 2367
a telephone company that is a wireline service provider to a 2368
state and local government in warning of a public emergency, as 2369
determined by the steering committee. The charge, terms, and 2370
conditions for the disclosure or use of that information for the 2371
purpose of access to a data base is subject to the jurisdiction 2372
of the steering committee. 2373

Sec. ~~128.34~~ 128.98. (A) The attorney general, upon request 2374
of the steering committee, or on the attorney general's own 2375
initiative, shall begin proceedings against a telephone company 2376
that is a wireline service provider to enforce compliance with 2377
this chapter or with the terms, conditions, requirements, or 2378
specifications of a final plan ~~or of an agreement under section~~ 2379
~~128.09 of the Revised Code~~ as to wireline or wireless 9-1-1. 2380

(B) The attorney general, upon the attorney general's own 2381
initiative, or any prosecutor, upon the prosecutor's initiative, 2382
shall begin proceedings against a subdivision or a regional 2383
council of governments as to wireline or wireless 9-1-1 to 2384
enforce compliance with this chapter or with the terms, 2385
conditions, requirements, or specifications of a final plan ~~or~~ 2386
~~of an agreement under section 128.09 of the Revised Code~~ as to 2387
wireline or wireless 9-1-1. 2388

Sec. 128.99. (A) Whoever violates division ~~(E)~~ (F) of 2389

section ~~128.32-128.96~~ of the Revised Code is guilty of a 2390
misdemeanor of the fourth degree. 2391

(B) Whoever violates division ~~(F) or~~ (G) or (H) of section 2392
~~128.32-128.96~~ or division (B) (2) of section 128.60 of the 2393
Revised Code is guilty of a misdemeanor of the fourth degree on 2394
a first offense and a felony of the fifth degree on each 2395
subsequent offense. 2396

(C) If a wireless service provider, reseller, or seller 2397
violates division ~~(B) (1) (a)~~ (A) (1) (a) of section 128.46 of the 2398
Revised Code, and does not comply with any extensions granted 2399
under division ~~(B) (2)~~ (A) (2) of that section, the tax 2400
commissioner may impose a late-filing penalty of not more than 2401
the greater of fifty dollars or five per cent of the amount 2402
required to be remitted as described in division (B) (1) (b) of 2403
that section. 2404

(D) If a wireless service provider, reseller, or seller 2405
fails to comply with division ~~(B) (1) (b)~~ (A) (1) (b) of section 2406
128.46 of the Revised Code, the tax commissioner may impose a 2407
late-payment penalty of not more than the greater of fifty 2408
dollars or five per cent of the wireless 9-1-1 charge required 2409
to be remitted for the reporting period minus any partial 2410
remittance made on or before the due date, including any 2411
extensions granted under division ~~(B) (2)~~ (A) (2) of section 2412
128.46 of the Revised Code. 2413

(E) The tax commissioner may impose an assessment penalty 2414
of not more than the greater of one hundred dollars or thirty- 2415
five per cent of the wireless 9-1-1 charges due after the tax 2416
commissioner notifies the person of an audit, an examination, a 2417
delinquency, assessment, or other notice that additional 2418
wireless 9-1-1 charges are due. 2419

(F) If a wireless service provider, reseller, or seller 2420
fails to comply with either electronic requirement of division 2421
~~(B) (5)~~ (C) of section 128.46 of the Revised Code, the tax 2422
commissioner may impose an electronic penalty, for either or 2423
both failures to comply, of not more than the lesser of the 2424
following: 2425

(1) The greater of one hundred dollars or ten per cent of 2426
the amount required to be, but not, remitted electronically; 2427

(2) Five thousand dollars. 2428

(G) Each penalty described in divisions (C) to (F) of this 2429
section is in addition to any other penalty described in those 2430
divisions. The tax commissioner may abate all or any portion of 2431
any penalty described in those divisions. 2432

(H) An operator in violation of section 128.24 of the 2433
Revised Code may be assessed a fine of up to five thousand 2434
dollars per offense. 2435

(I) (1) If a business service user fails to comply with 2436
section 128.241 of the Revised Code without being exempt under 2437
section 128.242 of the Revised Code, the 9-1-1 steering 2438
committee shall request the attorney general to bring an action 2439
to recover one of the following amounts from the user: 2440

(a) One thousand dollars for an initial failure; 2441

(b) Up to five thousand dollars for each subsequent 2442
failure within each continuing six-month period in which the 2443
user remains noncompliant. 2444

(2) Any funds recovered under division (I) (1) of this 2445
section shall be deposited into the next generation 9-1-1 fund 2446
created under section 128.54 of the Revised Code. 2447

(3) Divisions (I) (1) and (2) of this section shall not 2448
apply if they are preempted by or in conflict with federal law. 2449

Sec. 149.43. (A) As used in this section: 2450

(1) "Public record" means records kept by any public 2451
office, including, but not limited to, state, county, city, 2452
village, township, and school district units, and records 2453
pertaining to the delivery of educational services by an 2454
alternative school in this state kept by the nonprofit or for- 2455
profit entity operating the alternative school pursuant to 2456
section 3313.533 of the Revised Code. "Public record" does not 2457
mean any of the following: 2458

(a) Medical records; 2459

(b) Records pertaining to probation and parole 2460
proceedings, to proceedings related to the imposition of 2461
community control sanctions and post-release control sanctions, 2462
or to proceedings related to determinations under section 2463
2967.271 of the Revised Code regarding the release or maintained 2464
incarceration of an offender to whom that section applies; 2465

(c) Records pertaining to actions under section 2151.85 2466
and division (C) of section 2919.121 of the Revised Code and to 2467
appeals of actions arising under those sections; 2468

(d) Records pertaining to adoption proceedings, including 2469
the contents of an adoption file maintained by the department of 2470
health under sections 3705.12 to 3705.124 of the Revised Code; 2471

(e) Information in a record contained in the putative 2472
father registry established by section 3107.062 of the Revised 2473
Code, regardless of whether the information is held by the 2474
department of job and family services or, pursuant to section 2475
3111.69 of the Revised Code, the office of child support in the 2476

department or a child support enforcement agency;	2477
(f) Records specified in division (A) of section 3107.52	2478
of the Revised Code;	2479
(g) Trial preparation records;	2480
(h) Confidential law enforcement investigatory records;	2481
(i) Records containing information that is confidential	2482
under section 2710.03 or 4112.05 of the Revised Code;	2483
(j) DNA records stored in the DNA database pursuant to	2484
section 109.573 of the Revised Code;	2485
(k) Inmate records released by the department of	2486
rehabilitation and correction to the department of youth	2487
services or a court of record pursuant to division (E) of	2488
section 5120.21 of the Revised Code;	2489
(l) Records maintained by the department of youth services	2490
pertaining to children in its custody released by the department	2491
of youth services to the department of rehabilitation and	2492
correction pursuant to section 5139.05 of the Revised Code;	2493
(m) Intellectual property records;	2494
(n) Donor profile records;	2495
(o) Records maintained by the department of job and family	2496
services pursuant to section 3121.894 of the Revised Code;	2497
(p) Designated public service worker residential and	2498
familial information;	2499
(q) In the case of a county hospital operated pursuant to	2500
Chapter 339. of the Revised Code or a municipal hospital	2501
operated pursuant to Chapter 749. of the Revised Code,	2502
information that constitutes a trade secret, as defined in	2503

section 1333.61 of the Revised Code; 2504

(r) Information pertaining to the recreational activities 2505
of a person under the age of eighteen; 2506

(s) In the case of a child fatality review board acting 2507
under sections 307.621 to 307.629 of the Revised Code or a 2508
review conducted pursuant to guidelines established by the 2509
director of health under section 3701.70 of the Revised Code, 2510
records provided to the board or director, statements made by 2511
board members during meetings of the board or by persons 2512
participating in the director's review, and all work products of 2513
the board or director, and in the case of a child fatality 2514
review board, child fatality review data submitted by the board 2515
to the department of health or a national child death review 2516
database, other than the report prepared pursuant to division 2517
(A) of section 307.626 of the Revised Code; 2518

(t) Records provided to and statements made by the 2519
executive director of a public children services agency or a 2520
prosecuting attorney acting pursuant to section 5153.171 of the 2521
Revised Code other than the information released under that 2522
section; 2523

(u) Test materials, examinations, or evaluation tools used 2524
in an examination for licensure as a nursing home administrator 2525
that the board of executives of long-term services and supports 2526
administers under section 4751.15 of the Revised Code or 2527
contracts under that section with a private or government entity 2528
to administer; 2529

(v) Records the release of which is prohibited by state or 2530
federal law; 2531

(w) Proprietary information of or relating to any person 2532

that is submitted to or compiled by the Ohio venture capital 2533
authority created under section 150.01 of the Revised Code; 2534

(x) Financial statements and data any person submits for 2535
any purpose to the Ohio housing finance agency or the 2536
controlling board in connection with applying for, receiving, or 2537
accounting for financial assistance from the agency, and 2538
information that identifies any individual who benefits directly 2539
or indirectly from financial assistance from the agency; 2540

(y) Records listed in section 5101.29 of the Revised Code; 2541

(z) Discharges recorded with a county recorder under 2542
section 317.24 of the Revised Code, as specified in division (B) 2543
(2) of that section; 2544

(aa) Usage information including names and addresses of 2545
specific residential and commercial customers of a municipally 2546
owned or operated public utility; 2547

(bb) Records described in division (C) of section 187.04 2548
of the Revised Code that are not designated to be made available 2549
to the public as provided in that division; 2550

(cc) Information and records that are made confidential, 2551
privileged, and not subject to disclosure under divisions (B) 2552
and (C) of section 2949.221 of the Revised Code; 2553

(dd) Personal information, as defined in section 149.45 of 2554
the Revised Code; 2555

(ee) The confidential name, address, and other personally 2556
identifiable information of a program participant in the address 2557
confidentiality program established under sections 111.41 to 2558
111.47 of the Revised Code, including the contents of any 2559
application for absent voter's ballots, absent voter's ballot 2560

identification envelope statement of voter, or provisional 2561
ballot affirmation completed by a program participant who has a 2562
confidential voter registration record; records or portions of 2563
records pertaining to that program that identify the number of 2564
program participants that reside within a precinct, ward, 2565
township, municipal corporation, county, or any other geographic 2566
area smaller than the state; and any real property 2567
confidentiality notice filed under section 111.431 of the 2568
Revised Code and the information described in division (C) of 2569
that section. As used in this division, "confidential address" 2570
and "program participant" have the meaning defined in section 2571
111.41 of the Revised Code. 2572

(ff) Orders for active military service of an individual 2573
serving or with previous service in the armed forces of the 2574
United States, including a reserve component, or the Ohio 2575
organized militia, except that, such order becomes a public 2576
record on the day that is fifteen years after the published date 2577
or effective date of the call to order; 2578

(gg) The name, address, contact information, or other 2579
personal information of an individual who is less than eighteen 2580
years of age that is included in any record related to a traffic 2581
accident involving a school vehicle in which the individual was 2582
an occupant at the time of the accident; 2583

(hh) Protected health information, as defined in 45 C.F.R. 2584
160.103, that is in a claim for payment for a health care 2585
product, service, or procedure, as well as any other health 2586
claims data in another document that reveals the identity of an 2587
individual who is the subject of the data or could be used to 2588
reveal that individual's identity; 2589

(ii) Any depiction by photograph, film, videotape, or 2590

printed or digital image under either of the following 2591
circumstances: 2592

(i) The depiction is that of a victim of an offense the 2593
release of which would be, to a reasonable person of ordinary 2594
sensibilities, an offensive and objectionable intrusion into the 2595
victim's expectation of bodily privacy and integrity. 2596

(ii) The depiction captures or depicts the victim of a 2597
sexually oriented offense, as defined in section 2950.01 of the 2598
Revised Code, at the actual occurrence of that offense. 2599

(jj) Restricted portions of a body-worn camera or 2600
dashboard camera recording; 2601

(kk) In the case of a fetal-infant mortality review board 2602
acting under sections 3707.70 to 3707.77 of the Revised Code, 2603
records, documents, reports, or other information presented to 2604
the board or a person abstracting such materials on the board's 2605
behalf, statements made by review board members during board 2606
meetings, all work products of the board, and data submitted by 2607
the board to the department of health or a national infant death 2608
review database, other than the report prepared pursuant to 2609
section 3707.77 of the Revised Code. 2610

(ll) Records, documents, reports, or other information 2611
presented to the pregnancy-associated mortality review board 2612
established under section 3738.01 of the Revised Code, 2613
statements made by board members during board meetings, all work 2614
products of the board, and data submitted by the board to the 2615
department of health, other than the biennial reports prepared 2616
under section 3738.08 of the Revised Code; 2617

(mm) Except as otherwise provided in division (A) (1) (oo) 2618
of this section, telephone numbers for a victim, as defined in 2619

section 2930.01 of the Revised Code or a witness to a crime that 2620
are listed on any law enforcement record or report. 2621

(nn) A preneed funeral contract, as defined in section 2622
4717.01 of the Revised Code, and contract terms and personally 2623
identifying information of a preneed funeral contract, that is 2624
contained in a report submitted by or for a funeral home to the 2625
board of embalmers and funeral directors under division (C) of 2626
section 4717.13, division (J) of section 4717.31, or section 2627
4717.41 of the Revised Code. 2628

(oo) Telephone numbers for a party to a motor vehicle 2629
accident subject to the requirements of section 5502.11 of the 2630
Revised Code that are listed on any law enforcement record or 2631
report, except that the telephone numbers described in this 2632
division are not excluded from the definition of "public record" 2633
under this division on and after the thirtieth day after the 2634
occurrence of the motor vehicle accident. 2635

(pp) Records pertaining to individuals who complete 2636
training under section 5502.703 of the Revised Code to be 2637
permitted by a school district board of education or governing 2638
body of a community school established under Chapter 3314. of 2639
the Revised Code, a STEM school established under Chapter 3326. 2640
of the Revised Code, or a chartered nonpublic school to convey 2641
deadly weapons or dangerous ordnance into a school safety zone; 2642

(qq) Records, documents, reports, or other information 2643
presented to a domestic violence fatality review board 2644
established under section 307.651 of the Revised Code, 2645
statements made by board members during board meetings, all work 2646
products of the board, and data submitted by the board to the 2647
department of health, other than a report prepared pursuant to 2648
section 307.656 of the Revised Code; 2649

(rr) Records, documents, and information the release of 2650
which is prohibited under sections 2930.04 and 2930.07 of the 2651
Revised Code; 2652

(ss) Records of an existing qualified nonprofit 2653
corporation that creates a special improvement district under 2654
Chapter 1710. of the Revised Code that do not pertain to a 2655
purpose for which the district is created. 2656

A record that is not a public record under division (A) (1) 2657
of this section and that, under law, is permanently retained 2658
becomes a public record on the day that is seventy-five years 2659
after the day on which the record was created, except for any 2660
record protected by the attorney-client privilege, a trial 2661
preparation record as defined in this section, a statement 2662
prohibiting the release of identifying information signed under 2663
section 3107.083 of the Revised Code, a denial of release form 2664
filed pursuant to section 3107.46 of the Revised Code, or any 2665
record that is exempt from release or disclosure under section 2666
149.433 of the Revised Code. If the record is a birth 2667
certificate and a biological parent's name redaction request 2668
form has been accepted under section 3107.391 of the Revised 2669
Code, the name of that parent shall be redacted from the birth 2670
certificate before it is released under this paragraph. If any 2671
other section of the Revised Code establishes a time period for 2672
disclosure of a record that conflicts with the time period 2673
specified in this section, the time period in the other section 2674
prevails. 2675

(2) "Confidential law enforcement investigatory record" 2676
means any record that pertains to a law enforcement matter of a 2677
criminal, quasi-criminal, civil, or administrative nature, but 2678
only to the extent that the release of the record would create a 2679

high probability of disclosure of any of the following: 2680

(a) The identity of a suspect who has not been charged 2681
with the offense to which the record pertains, or of an 2682
information source or witness to whom confidentiality has been 2683
reasonably promised; 2684

(b) Information provided by an information source or 2685
witness to whom confidentiality has been reasonably promised, 2686
which information would reasonably tend to disclose the source's 2687
or witness's identity; 2688

(c) Specific confidential investigatory techniques or 2689
procedures or specific investigatory work product; 2690

(d) Information that would endanger the life or physical 2691
safety of law enforcement personnel, a crime victim, a witness, 2692
or a confidential information source. 2693

(3) "Medical record" means any document or combination of 2694
documents, except births, deaths, and the fact of admission to 2695
or discharge from a hospital, that pertains to the medical 2696
history, diagnosis, prognosis, or medical condition of a patient 2697
and that is generated and maintained in the process of medical 2698
treatment. 2699

(4) "Trial preparation record" means any record that 2700
contains information that is specifically compiled in reasonable 2701
anticipation of, or in defense of, a civil or criminal action or 2702
proceeding, including the independent thought processes and 2703
personal trial preparation of an attorney. 2704

(5) "Intellectual property record" means a record, other 2705
than a financial or administrative record, that is produced or 2706
collected by or for faculty or staff of a state institution of 2707
higher learning in the conduct of or as a result of study or 2708

research on an educational, commercial, scientific, artistic, 2709
technical, or scholarly issue, regardless of whether the study 2710
or research was sponsored by the institution alone or in 2711
conjunction with a governmental body or private concern, and 2712
that has not been publicly released, published, or patented. 2713

(6) "Donor profile record" means all records about donors 2714
or potential donors to a public institution of higher education 2715
except the names and reported addresses of the actual donors and 2716
the date, amount, and conditions of the actual donation. 2717

(7) "Designated public service worker" means a peace 2718
officer, parole officer, probation officer, bailiff, prosecuting 2719
attorney, assistant prosecuting attorney, correctional employee, 2720
county or multicounty corrections officer, community-based 2721
correctional facility employee, designated Ohio national guard 2722
member, protective services worker, youth services employee, 2723
firefighter, EMT, medical director or member of a cooperating 2724
physician advisory board of an emergency medical service 2725
organization, state board of pharmacy employee, investigator of 2726
the bureau of criminal identification and investigation, 2727
emergency service telecommunicator, forensic mental health 2728
provider, mental health evaluation provider, regional 2729
psychiatric hospital employee, judge, magistrate, or federal law 2730
enforcement officer. 2731

(8) "Designated public service worker residential and 2732
familial information" means any information that discloses any 2733
of the following about a designated public service worker: 2734

(a) The address of the actual personal residence of a 2735
designated public service worker, except for the following 2736
information: 2737

(i) The address of the actual personal residence of a 2738
prosecuting attorney or judge; and 2739

(ii) The state or political subdivision in which a 2740
designated public service worker resides. 2741

(b) Information compiled from referral to or participation 2742
in an employee assistance program; 2743

(c) The social security number, the residential telephone 2744
number, any bank account, debit card, charge card, or credit 2745
card number, or the emergency telephone number of, or any 2746
medical information pertaining to, a designated public service 2747
worker; 2748

(d) The name of any beneficiary of employment benefits, 2749
including, but not limited to, life insurance benefits, provided 2750
to a designated public service worker by the designated public 2751
service worker's employer; 2752

(e) The identity and amount of any charitable or 2753
employment benefit deduction made by the designated public 2754
service worker's employer from the designated public service 2755
worker's compensation, unless the amount of the deduction is 2756
required by state or federal law; 2757

(f) The name, the residential address, the name of the 2758
employer, the address of the employer, the social security 2759
number, the residential telephone number, any bank account, 2760
debit card, charge card, or credit card number, or the emergency 2761
telephone number of the spouse, a former spouse, or any child of 2762
a designated public service worker; 2763

(g) A photograph of a peace officer who holds a position 2764
or has an assignment that may include undercover or plain 2765
clothes positions or assignments as determined by the peace 2766

officer's appointing authority. 2767

(9) As used in divisions (A) (7) and (15) to (17) of this 2768
section: 2769

"Peace officer" has the meaning defined in section 109.71 2770
of the Revised Code and also includes the superintendent and 2771
troopers of the state highway patrol; it does not include the 2772
sheriff of a county or a supervisory employee who, in the 2773
absence of the sheriff, is authorized to stand in for, exercise 2774
the authority of, and perform the duties of the sheriff. 2775

"Correctional employee" means any employee of the 2776
department of rehabilitation and correction who in the course of 2777
performing the employee's job duties has or has had contact with 2778
inmates and persons under supervision. 2779

"County or multicounty corrections officer" means any 2780
corrections officer employed by any county or multicounty 2781
correctional facility. 2782

"Designated Ohio national guard member" means a member of 2783
the Ohio national guard who is participating in duties related 2784
to remotely piloted aircraft, including, but not limited to, 2785
pilots, sensor operators, and mission intelligence personnel, 2786
duties related to special forces operations, or duties related 2787
to cybersecurity, and is designated by the adjutant general as a 2788
designated public service worker for those purposes. 2789

"Protective services worker" means any employee of a 2790
county agency who is responsible for child protective services, 2791
child support services, or adult protective services. 2792

"Youth services employee" means any employee of the 2793
department of youth services who in the course of performing the 2794
employee's job duties has or has had contact with children 2795

committed to the custody of the department of youth services. 2796

"Firefighter" means any regular, paid or volunteer, member 2797
of a lawfully constituted fire department of a municipal 2798
corporation, township, fire district, or village. 2799

"EMT" means EMTs-basic, EMTs-I, and paramedics that 2800
provide emergency medical services for a public emergency 2801
medical service organization. "Emergency medical service 2802
organization," "EMT-basic," "EMT-I," and "paramedic" have the 2803
meanings defined in section 4765.01 of the Revised Code. 2804

"Investigator of the bureau of criminal identification and 2805
investigation" has the meaning defined in section 2903.11 of the 2806
Revised Code. 2807

"Emergency service telecommunicator" ~~has the meaning~~ 2808
~~defined in section 4742.01 of the Revised Code~~ means an 2809
individual employed by an emergency service provider as defined 2810
under section 128.01 of the Revised Code, whose primary 2811
responsibility is to be an operator for the receipt or 2812
processing of calls for emergency services made by telephone, 2813
radio, or other electronic means. 2814

"Forensic mental health provider" means any employee of a 2815
community mental health service provider or local alcohol, drug 2816
addiction, and mental health services board who, in the course 2817
of the employee's duties, has contact with persons committed to 2818
a local alcohol, drug addiction, and mental health services 2819
board by a court order pursuant to section 2945.38, 2945.39, 2820
2945.40, or 2945.402 of the Revised Code. 2821

"Mental health evaluation provider" means an individual 2822
who, under Chapter 5122. of the Revised Code, examines a 2823
respondent who is alleged to be a mentally ill person subject to 2824

court order, as defined in section 5122.01 of the Revised Code, 2825
and reports to the probate court the respondent's mental 2826
condition. 2827

"Regional psychiatric hospital employee" means any 2828
employee of the department of mental health and addiction 2829
services who, in the course of performing the employee's duties, 2830
has contact with patients committed to the department of mental 2831
health and addiction services by a court order pursuant to 2832
section 2945.38, 2945.39, 2945.40, or 2945.402 of the Revised 2833
Code. 2834

"Federal law enforcement officer" has the meaning defined 2835
in section 9.88 of the Revised Code. 2836

(10) "Information pertaining to the recreational 2837
activities of a person under the age of eighteen" means 2838
information that is kept in the ordinary course of business by a 2839
public office, that pertains to the recreational activities of a 2840
person under the age of eighteen years, and that discloses any 2841
of the following: 2842

(a) The address or telephone number of a person under the 2843
age of eighteen or the address or telephone number of that 2844
person's parent, guardian, custodian, or emergency contact 2845
person; 2846

(b) The social security number, birth date, or 2847
photographic image of a person under the age of eighteen; 2848

(c) Any medical record, history, or information pertaining 2849
to a person under the age of eighteen; 2850

(d) Any additional information sought or required about a 2851
person under the age of eighteen for the purpose of allowing 2852
that person to participate in any recreational activity 2853

conducted or sponsored by a public office or to use or obtain 2854
admission privileges to any recreational facility owned or 2855
operated by a public office. 2856

(11) "Community control sanction" has the meaning defined 2857
in section 2929.01 of the Revised Code. 2858

(12) "Post-release control sanction" has the meaning 2859
defined in section 2967.01 of the Revised Code. 2860

(13) "Redaction" means obscuring or deleting any 2861
information that is exempt from the duty to permit public 2862
inspection or copying from an item that otherwise meets the 2863
definition of a "record" in section 149.011 of the Revised Code. 2864

(14) "Designee," "elected official," and "future official" 2865
have the meanings defined in section 109.43 of the Revised Code. 2866

(15) "Body-worn camera" means a visual and audio recording 2867
device worn on the person of a correctional employee, youth 2868
services employee, or peace officer while the correctional 2869
employee, youth services employee, or peace officer is engaged 2870
in the performance of official duties. 2871

(16) "Dashboard camera" means a visual and audio recording 2872
device mounted on a peace officer's vehicle or vessel that is 2873
used while the peace officer is engaged in the performance of 2874
the peace officer's duties. 2875

(17) "Restricted portions of a body-worn camera or 2876
dashboard camera recording" means any visual or audio portion of 2877
a body-worn camera or dashboard camera recording that shows, 2878
communicates, or discloses any of the following: 2879

(a) The image or identity of a child or information that 2880
could lead to the identification of a child who is a primary 2881

subject of the recording when the department of rehabilitation 2882
and correction, department of youth services, or the law 2883
enforcement agency knows or has reason to know the person is a 2884
child based on the department's or law enforcement agency's 2885
records or the content of the recording; 2886

(b) The death of a person or a deceased person's body, 2887
unless the death was caused by a correctional employee, youth 2888
services employee, or peace officer or, subject to division (H) 2889
(1) of this section, the consent of the decedent's executor or 2890
administrator has been obtained; 2891

(c) The death of a correctional employee, youth services 2892
employee, peace officer, firefighter, paramedic, or other first 2893
responder, occurring while the decedent was engaged in the 2894
performance of official duties, unless, subject to division (H) 2895
(1) of this section, the consent of the decedent's executor or 2896
administrator has been obtained; 2897

(d) Grievous bodily harm, unless the injury was effected 2898
by a correctional employee, youth services employee, or peace 2899
officer or, subject to division (H) (1) of this section, the 2900
consent of the injured person or the injured person's guardian 2901
has been obtained; 2902

(e) An act of severe violence against a person that 2903
results in serious physical harm to the person, unless the act 2904
and injury was effected by a correctional employee, youth 2905
services employee, or peace officer or, subject to division (H) 2906
(1) of this section, the consent of the injured person or the 2907
injured person's guardian has been obtained; 2908

(f) Grievous bodily harm to a correctional employee, youth 2909
services employee, peace officer, firefighter, paramedic, or 2910

other first responder, occurring while the injured person was 2911
engaged in the performance of official duties, unless, subject 2912
to division (H) (1) of this section, the consent of the injured 2913
person or the injured person's guardian has been obtained; 2914

(g) An act of severe violence resulting in serious 2915
physical harm against a correctional employee, youth services 2916
employee, peace officer, firefighter, paramedic, or other first 2917
responder, occurring while the injured person was engaged in the 2918
performance of official duties, unless, subject to division (H) 2919
(1) of this section, the consent of the injured person or the 2920
injured person's guardian has been obtained; 2921

(h) A person's nude body, unless, subject to division (H) 2922
(1) of this section, the person's consent has been obtained; 2923

(i) Protected health information, the identity of a person 2924
in a health care facility who is not the subject of a law 2925
enforcement encounter, or any other information in a health care 2926
facility that could identify a person who is not the subject of 2927
a law enforcement encounter; 2928

(j) Information that could identify the alleged victim of 2929
a sex offense, menacing by stalking, or domestic violence; 2930

(k) Information, that does not constitute a confidential 2931
law enforcement investigatory record, that could identify a 2932
person who provides sensitive or confidential information to the 2933
department of rehabilitation and correction, the department of 2934
youth services, or a law enforcement agency when the disclosure 2935
of the person's identity or the information provided could 2936
reasonably be expected to threaten or endanger the safety or 2937
property of the person or another person; 2938

(l) Personal information of a person who is not arrested, 2939

cited, charged, or issued a written warning by a peace officer; 2940

(m) Proprietary police contingency plans or tactics that 2941
are intended to prevent crime and maintain public order and 2942
safety; 2943

(n) A personal conversation unrelated to work between 2944
peace officers or between a peace officer and an employee of a 2945
law enforcement agency; 2946

(o) A conversation between a peace officer and a member of 2947
the public that does not concern law enforcement activities; 2948

(p) The interior of a residence, unless the interior of a 2949
residence is the location of an adversarial encounter with, or a 2950
use of force by, a peace officer; 2951

(q) Any portion of the interior of a private business that 2952
is not open to the public, unless an adversarial encounter with, 2953
or a use of force by, a peace officer occurs in that location. 2954

As used in division (A) (17) of this section: 2955

"Grievous bodily harm" has the same meaning as in section 2956
5924.120 of the Revised Code. 2957

"Health care facility" has the same meaning as in section 2958
1337.11 of the Revised Code. 2959

"Protected health information" has the same meaning as in 2960
45 C.F.R. 160.103. 2961

"Law enforcement agency" means a government entity that 2962
employs peace officers to perform law enforcement duties. 2963

"Personal information" means any government-issued 2964
identification number, date of birth, address, financial 2965
information, or criminal justice information from the law 2966

enforcement automated data system or similar databases. 2967

"Sex offense" has the same meaning as in section 2907.10 2968
of the Revised Code. 2969

"Firefighter," "paramedic," and "first responder" have the 2970
same meanings as in section 4765.01 of the Revised Code. 2971

(B) (1) Upon request by any person and subject to division 2972
(B) (8) of this section, all public records responsive to the 2973
request shall be promptly prepared and made available for 2974
inspection to the requester at all reasonable times during 2975
regular business hours. Subject to division (B) (8) of this 2976
section, upon request by any person, a public office or person 2977
responsible for public records shall make copies of the 2978
requested public record available to the requester at cost and 2979
within a reasonable period of time. If a public record contains 2980
information that is exempt from the duty to permit public 2981
inspection or to copy the public record, the public office or 2982
the person responsible for the public record shall make 2983
available all of the information within the public record that 2984
is not exempt. When making that public record available for 2985
public inspection or copying that public record, the public 2986
office or the person responsible for the public record shall 2987
notify the requester of any redaction or make the redaction 2988
plainly visible. A redaction shall be deemed a denial of a 2989
request to inspect or copy the redacted information, except if 2990
federal or state law authorizes or requires a public office to 2991
make the redaction. 2992

(2) To facilitate broader access to public records, a 2993
public office or the person responsible for public records shall 2994
organize and maintain public records in a manner that they can 2995
be made available for inspection or copying in accordance with 2996

division (B) of this section. A public office also shall have 2997
available a copy of its current records retention schedule at a 2998
location readily available to the public. If a requester makes 2999
an ambiguous or overly broad request or has difficulty in making 3000
a request for copies or inspection of public records under this 3001
section such that the public office or the person responsible 3002
for the requested public record cannot reasonably identify what 3003
public records are being requested, the public office or the 3004
person responsible for the requested public record may deny the 3005
request but shall provide the requester with an opportunity to 3006
revise the request by informing the requester of the manner in 3007
which records are maintained by the public office and accessed 3008
in the ordinary course of the public office's or person's 3009
duties. 3010

(3) If a request is ultimately denied, in part or in 3011
whole, the public office or the person responsible for the 3012
requested public record shall provide the requester with an 3013
explanation, including legal authority, setting forth why the 3014
request was denied. If the initial request was provided in 3015
writing, the explanation also shall be provided to the requester 3016
in writing. The explanation shall not preclude the public office 3017
or the person responsible for the requested public record from 3018
relying upon additional reasons or legal authority in defending 3019
an action commenced under division (C) of this section. 3020

(4) Unless specifically required or authorized by state or 3021
federal law or in accordance with division (B) of this section, 3022
no public office or person responsible for public records may 3023
limit or condition the availability of public records by 3024
requiring disclosure of the requester's identity or the intended 3025
use of the requested public record. Any requirement that the 3026
requester disclose the requester's identity or the intended use 3027

of the requested public record constitutes a denial of the 3028
request. 3029

(5) A public office or person responsible for public 3030
records may ask a requester to make the request in writing, may 3031
ask for the requester's identity, and may inquire about the 3032
intended use of the information requested, but may do so only 3033
after disclosing to the requester that a written request is not 3034
mandatory, that the requester may decline to reveal the 3035
requester's identity or the intended use, and when a written 3036
request or disclosure of the identity or intended use would 3037
benefit the requester by enhancing the ability of the public 3038
office or person responsible for public records to identify, 3039
locate, or deliver the public records sought by the requester. 3040

(6) If any person requests a copy of a public record in 3041
accordance with division (B) of this section, the public office 3042
or person responsible for the public record may require the 3043
requester to pay in advance the cost involved in providing the 3044
copy of the public record in accordance with the choice made by 3045
the requester under this division. The public office or the 3046
person responsible for the public record shall permit the 3047
requester to choose to have the public record duplicated upon 3048
paper, upon the same medium upon which the public office or 3049
person responsible for the public record keeps it, or upon any 3050
other medium upon which the public office or person responsible 3051
for the public record determines that it reasonably can be 3052
duplicated as an integral part of the normal operations of the 3053
public office or person responsible for the public record. When 3054
the requester makes a choice under this division, the public 3055
office or person responsible for the public record shall provide 3056
a copy of it in accordance with the choice made by the 3057
requester. Nothing in this section requires a public office or 3058

person responsible for the public record to allow the requester 3059
of a copy of the public record to make the copies of the public 3060
record. 3061

(7) (a) Upon a request made in accordance with division (B) 3062
of this section and subject to division (B) (6) of this section, 3063
a public office or person responsible for public records shall 3064
transmit a copy of a public record to any person by United 3065
States mail or by any other means of delivery or transmission 3066
within a reasonable period of time after receiving the request 3067
for the copy. The public office or person responsible for the 3068
public record may require the person making the request to pay 3069
in advance the cost of postage if the copy is transmitted by 3070
United States mail or the cost of delivery if the copy is 3071
transmitted other than by United States mail, and to pay in 3072
advance the costs incurred for other supplies used in the 3073
mailing, delivery, or transmission. 3074

(b) Any public office may adopt a policy and procedures 3075
that it will follow in transmitting, within a reasonable period 3076
of time after receiving a request, copies of public records by 3077
United States mail or by any other means of delivery or 3078
transmission pursuant to division (B) (7) of this section. A 3079
public office that adopts a policy and procedures under division 3080
(B) (7) of this section shall comply with them in performing its 3081
duties under that division. 3082

(c) In any policy and procedures adopted under division 3083
(B) (7) of this section: 3084

(i) A public office may limit the number of records 3085
requested by a person that the office will physically deliver by 3086
United States mail or by another delivery service to ten per 3087
month, unless the person certifies to the office in writing that 3088

the person does not intend to use or forward the requested 3089
records, or the information contained in them, for commercial 3090
purposes; 3091

(ii) A public office that chooses to provide some or all 3092
of its public records on a web site that is fully accessible to 3093
and searchable by members of the public at all times, other than 3094
during acts of God outside the public office's control or 3095
maintenance, and that charges no fee to search, access, 3096
download, or otherwise receive records provided on the web site, 3097
may limit to ten per month the number of records requested by a 3098
person that the office will deliver in a digital format, unless 3099
the requested records are not provided on the web site and 3100
unless the person certifies to the office in writing that the 3101
person does not intend to use or forward the requested records, 3102
or the information contained in them, for commercial purposes. 3103

(iii) For purposes of division (B)(7) of this section, 3104
"commercial" shall be narrowly construed and does not include 3105
reporting or gathering news, reporting or gathering information 3106
to assist citizen oversight or understanding of the operation or 3107
activities of government, or nonprofit educational research. 3108

(8) A public office or person responsible for public 3109
records is not required to permit a person who is incarcerated 3110
pursuant to a criminal conviction or a juvenile adjudication to 3111
inspect or to obtain a copy of any public record concerning a 3112
criminal investigation or prosecution or concerning what would 3113
be a criminal investigation or prosecution if the subject of the 3114
investigation or prosecution were an adult, unless the request 3115
to inspect or to obtain a copy of the record is for the purpose 3116
of acquiring information that is subject to release as a public 3117
record under this section and the judge who imposed the sentence 3118

or made the adjudication with respect to the person, or the 3119
judge's successor in office, finds that the information sought 3120
in the public record is necessary to support what appears to be 3121
a justiciable claim of the person. 3122

(9) (a) Upon written request made and signed by a 3123
journalist, a public office, or person responsible for public 3124
records, having custody of the records of the agency employing a 3125
specified designated public service worker shall disclose to the 3126
journalist the address of the actual personal residence of the 3127
designated public service worker and, if the designated public 3128
service worker's spouse, former spouse, or child is employed by 3129
a public office, the name and address of the employer of the 3130
designated public service worker's spouse, former spouse, or 3131
child. The request shall include the journalist's name and title 3132
and the name and address of the journalist's employer and shall 3133
state that disclosure of the information sought would be in the 3134
public interest. 3135

(b) Division (B) (9) (a) of this section also applies to 3136
journalist requests for: 3137

(i) Customer information maintained by a municipally owned 3138
or operated public utility, other than social security numbers 3139
and any private financial information such as credit reports, 3140
payment methods, credit card numbers, and bank account 3141
information; 3142

(ii) Information about minors involved in a school vehicle 3143
accident as provided in division (A) (1) (gg) of this section, 3144
other than personal information as defined in section 149.45 of 3145
the Revised Code. 3146

(c) As used in division (B) (9) of this section, 3147

"journalist" means a person engaged in, connected with, or 3148
employed by any news medium, including a newspaper, magazine, 3149
press association, news agency, or wire service, a radio or 3150
television station, or a similar medium, for the purpose of 3151
gathering, processing, transmitting, compiling, editing, or 3152
disseminating information for the general public. 3153

(10) Upon a request made by a victim, victim's attorney, 3154
or victim's representative, as that term is used in section 3155
2930.02 of the Revised Code, a public office or person 3156
responsible for public records shall transmit a copy of a 3157
depiction of the victim as described in division (A) (1) (ii) of 3158
this section to the victim, victim's attorney, or victim's 3159
representative. 3160

(C) (1) If a person allegedly is aggrieved by the failure 3161
of a public office or the person responsible for public records 3162
to promptly prepare a public record and to make it available to 3163
the person for inspection in accordance with division (B) of 3164
this section or by any other failure of a public office or the 3165
person responsible for public records to comply with an 3166
obligation in accordance with division (B) of this section, the 3167
person allegedly aggrieved may do only one of the following, and 3168
not both: 3169

(a) File a complaint with the clerk of the court of claims 3170
or the clerk of the court of common pleas under section 2743.75 3171
of the Revised Code; 3172

(b) Commence a mandamus action to obtain a judgment that 3173
orders the public office or the person responsible for the 3174
public record to comply with division (B) of this section, that 3175
awards court costs and reasonable attorney's fees to the person 3176
that instituted the mandamus action, and, if applicable, that 3177

includes an order fixing statutory damages under division (C) (2) 3178
of this section. The mandamus action may be commenced in the 3179
court of common pleas of the county in which division (B) of 3180
this section allegedly was not complied with, in the supreme 3181
court pursuant to its original jurisdiction under Section 2 of 3182
Article IV, Ohio Constitution, or in the court of appeals for 3183
the appellate district in which division (B) of this section 3184
allegedly was not complied with pursuant to its original 3185
jurisdiction under Section 3 of Article IV, Ohio Constitution. 3186

(2) If a requester transmits a written request by hand 3187
delivery, electronic submission, or certified mail to inspect or 3188
receive copies of any public record in a manner that fairly 3189
describes the public record or class of public records to the 3190
public office or person responsible for the requested public 3191
records, except as otherwise provided in this section, the 3192
requester shall be entitled to recover the amount of statutory 3193
damages set forth in this division if a court determines that 3194
the public office or the person responsible for public records 3195
failed to comply with an obligation in accordance with division 3196
(B) of this section. 3197

The amount of statutory damages shall be fixed at one 3198
hundred dollars for each business day during which the public 3199
office or person responsible for the requested public records 3200
failed to comply with an obligation in accordance with division 3201
(B) of this section, beginning with the day on which the 3202
requester files a mandamus action to recover statutory damages, 3203
up to a maximum of one thousand dollars. The award of statutory 3204
damages shall not be construed as a penalty, but as compensation 3205
for injury arising from lost use of the requested information. 3206
The existence of this injury shall be conclusively presumed. The 3207
award of statutory damages shall be in addition to all other 3208

remedies authorized by this section. 3209

The court may reduce an award of statutory damages or not 3210
award statutory damages if the court determines both of the 3211
following: 3212

(a) That, based on the ordinary application of statutory 3213
law and case law as it existed at the time of the conduct or 3214
threatened conduct of the public office or person responsible 3215
for the requested public records that allegedly constitutes a 3216
failure to comply with an obligation in accordance with division 3217
(B) of this section and that was the basis of the mandamus 3218
action, a well-informed public office or person responsible for 3219
the requested public records reasonably would believe that the 3220
conduct or threatened conduct of the public office or person 3221
responsible for the requested public records did not constitute 3222
a failure to comply with an obligation in accordance with 3223
division (B) of this section; 3224

(b) That a well-informed public office or person 3225
responsible for the requested public records reasonably would 3226
believe that the conduct or threatened conduct of the public 3227
office or person responsible for the requested public records 3228
would serve the public policy that underlies the authority that 3229
is asserted as permitting that conduct or threatened conduct. 3230

(3) In a mandamus action filed under division (C) (1) of 3231
this section, the following apply: 3232

(a) (i) If the court orders the public office or the person 3233
responsible for the public record to comply with division (B) of 3234
this section, the court shall determine and award to the relator 3235
all court costs, which shall be construed as remedial and not 3236
punitive. 3237

(ii) If the court makes a determination described in 3238
division (C) (3) (b) (iii) of this section, the court shall 3239
determine and award to the relator all court costs, which shall 3240
be construed as remedial and not punitive. 3241

(b) If the court renders a judgment that orders the public 3242
office or the person responsible for the public record to comply 3243
with division (B) of this section or if the court determines any 3244
of the following, the court may award reasonable attorney's fees 3245
to the relator, subject to division (C) (4) of this section: 3246

(i) The public office or the person responsible for the 3247
public records failed to respond affirmatively or negatively to 3248
the public records request in accordance with the time allowed 3249
under division (B) of this section. 3250

(ii) The public office or the person responsible for the 3251
public records promised to permit the relator to inspect or 3252
receive copies of the public records requested within a 3253
specified period of time but failed to fulfill that promise 3254
within that specified period of time. 3255

(iii) The public office or the person responsible for the 3256
public records acted in bad faith when the office or person 3257
voluntarily made the public records available to the relator for 3258
the first time after the relator commenced the mandamus action, 3259
but before the court issued any order concluding whether or not 3260
the public office or person was required to comply with division 3261
(B) of this section. No discovery may be conducted on the issue 3262
of the alleged bad faith of the public office or person 3263
responsible for the public records. This division shall not be 3264
construed as creating a presumption that the public office or 3265
the person responsible for the public records acted in bad faith 3266
when the office or person voluntarily made the public records 3267

available to the relator for the first time after the relator 3268
commenced the mandamus action, but before the court issued any 3269
order described in this division. 3270

(c) The court shall not award attorney's fees to the 3271
relator if the court determines both of the following: 3272

(i) That, based on the ordinary application of statutory 3273
law and case law as it existed at the time of the conduct or 3274
threatened conduct of the public office or person responsible 3275
for the requested public records that allegedly constitutes a 3276
failure to comply with an obligation in accordance with division 3277
(B) of this section and that was the basis of the mandamus 3278
action, a well-informed public office or person responsible for 3279
the requested public records reasonably would believe that the 3280
conduct or threatened conduct of the public office or person 3281
responsible for the requested public records did not constitute 3282
a failure to comply with an obligation in accordance with 3283
division (B) of this section; 3284

(ii) That a well-informed public office or person 3285
responsible for the requested public records reasonably would 3286
believe that the conduct or threatened conduct of the public 3287
office or person responsible for the requested public records 3288
would serve the public policy that underlies the authority that 3289
is asserted as permitting that conduct or threatened conduct. 3290

(4) All of the following apply to any award of reasonable 3291
attorney's fees awarded under division (C) (3) (b) of this 3292
section: 3293

(a) The fees shall be construed as remedial and not 3294
punitive. 3295

(b) The fees awarded shall not exceed the total of the 3296

reasonable attorney's fees incurred before the public record was 3297
made available to the relator and the fees described in division 3298
(C) (4) (c) of this section. 3299

(c) Reasonable attorney's fees shall include reasonable 3300
fees incurred to produce proof of the reasonableness and amount 3301
of the fees and to otherwise litigate entitlement to the fees. 3302

(d) The court may reduce the amount of fees awarded if the 3303
court determines that, given the factual circumstances involved 3304
with the specific public records request, an alternative means 3305
should have been pursued to more effectively and efficiently 3306
resolve the dispute that was subject to the mandamus action 3307
filed under division (C) (1) of this section. 3308

(5) If the court does not issue a writ of mandamus under 3309
division (C) of this section and the court determines at that 3310
time that the bringing of the mandamus action was frivolous 3311
conduct as defined in division (A) of section 2323.51 of the 3312
Revised Code, the court may award to the public office all court 3313
costs, expenses, and reasonable attorney's fees, as determined 3314
by the court. 3315

(D) Chapter 1347. of the Revised Code does not limit the 3316
provisions of this section. 3317

(E) (1) To ensure that all employees of public offices are 3318
appropriately educated about a public office's obligations under 3319
division (B) of this section, all elected officials or their 3320
appropriate designees shall attend training approved by the 3321
attorney general as provided in section 109.43 of the Revised 3322
Code. A future official may satisfy the requirements of this 3323
division by attending the training before taking office, 3324
provided that the future official may not send a designee in the 3325

future official's place. 3326

(2) All public offices shall adopt a public records policy 3327
in compliance with this section for responding to public records 3328
requests. In adopting a public records policy under this 3329
division, a public office may obtain guidance from the model 3330
public records policy developed and provided to the public 3331
office by the attorney general under section 109.43 of the 3332
Revised Code. Except as otherwise provided in this section, the 3333
policy may not limit the number of public records that the 3334
public office will make available to a single person, may not 3335
limit the number of public records that it will make available 3336
during a fixed period of time, and may not establish a fixed 3337
period of time before it will respond to a request for 3338
inspection or copying of public records, unless that period is 3339
less than eight hours. 3340

The public office shall distribute the public records 3341
policy adopted by the public office under this division to the 3342
employee of the public office who is the records custodian or 3343
records manager or otherwise has custody of the records of that 3344
office. The public office shall require that employee to 3345
acknowledge receipt of the copy of the public records policy. 3346
The public office shall create a poster that describes its 3347
public records policy and shall post the poster in a conspicuous 3348
place in the public office and in all locations where the public 3349
office has branch offices. The public office may post its public 3350
records policy on the internet web site of the public office if 3351
the public office maintains an internet web site. A public 3352
office that has established a manual or handbook of its general 3353
policies and procedures for all employees of the public office 3354
shall include the public records policy of the public office in 3355
the manual or handbook. 3356

(F) (1) The bureau of motor vehicles may adopt rules 3357
pursuant to Chapter 119. of the Revised Code to reasonably limit 3358
the number of bulk commercial special extraction requests made 3359
by a person for the same records or for updated records during a 3360
calendar year. The rules may include provisions for charges to 3361
be made for bulk commercial special extraction requests for the 3362
actual cost of the bureau, plus special extraction costs, plus 3363
ten per cent. The bureau may charge for expenses for redacting 3364
information, the release of which is prohibited by law. 3365

(2) As used in division (F) (1) of this section: 3366

(a) "Actual cost" means the cost of depleted supplies, 3367
records storage media costs, actual mailing and alternative 3368
delivery costs, or other transmitting costs, and any direct 3369
equipment operating and maintenance costs, including actual 3370
costs paid to private contractors for copying services. 3371

(b) "Bulk commercial special extraction request" means a 3372
request for copies of a record for information in a format other 3373
than the format already available, or information that cannot be 3374
extracted without examination of all items in a records series, 3375
class of records, or database by a person who intends to use or 3376
forward the copies for surveys, marketing, solicitation, or 3377
resale for commercial purposes. "Bulk commercial special 3378
extraction request" does not include a request by a person who 3379
gives assurance to the bureau that the person making the request 3380
does not intend to use or forward the requested copies for 3381
surveys, marketing, solicitation, or resale for commercial 3382
purposes. 3383

(c) "Commercial" means profit-seeking production, buying, 3384
or selling of any good, service, or other product. 3385

(d) "Special extraction costs" means the cost of the time 3386
spent by the lowest paid employee competent to perform the task, 3387
the actual amount paid to outside private contractors employed 3388
by the bureau, or the actual cost incurred to create computer 3389
programs to make the special extraction. "Special extraction 3390
costs" include any charges paid to a public agency for computer 3391
or records services. 3392

(3) For purposes of divisions (F) (1) and (2) of this 3393
section, "surveys, marketing, solicitation, or resale for 3394
commercial purposes" shall be narrowly construed and does not 3395
include reporting or gathering news, reporting or gathering 3396
information to assist citizen oversight or understanding of the 3397
operation or activities of government, or nonprofit educational 3398
research. 3399

(G) A request by a defendant, counsel of a defendant, or 3400
any agent of a defendant in a criminal action that public 3401
records related to that action be made available under this 3402
section shall be considered a demand for discovery pursuant to 3403
the Criminal Rules, except to the extent that the Criminal Rules 3404
plainly indicate a contrary intent. The defendant, counsel of 3405
the defendant, or agent of the defendant making a request under 3406
this division shall serve a copy of the request on the 3407
prosecuting attorney, director of law, or other chief legal 3408
officer responsible for prosecuting the action. 3409

(H) (1) Any portion of a body-worn camera or dashboard 3410
camera recording described in divisions (A) (17) (b) to (h) of 3411
this section may be released by consent of the subject of the 3412
recording or a representative of that person, as specified in 3413
those divisions, only if either of the following applies: 3414

(a) The recording will not be used in connection with any 3415

probable or pending criminal proceedings; 3416

(b) The recording has been used in connection with a 3417
criminal proceeding that was dismissed or for which a judgment 3418
has been entered pursuant to Rule 32 of the Rules of Criminal 3419
Procedure, and will not be used again in connection with any 3420
probable or pending criminal proceedings. 3421

(2) If a public office denies a request to release a 3422
restricted portion of a body-worn camera or dashboard camera 3423
recording, as defined in division (A)(17) of this section, any 3424
person may file a mandamus action pursuant to this section or a 3425
complaint with the clerk of the court of claims pursuant to 3426
section 2743.75 of the Revised Code, requesting the court to 3427
order the release of all or portions of the recording. If the 3428
court considering the request determines that the filing 3429
articulates by clear and convincing evidence that the public 3430
interest in the recording substantially outweighs privacy 3431
interests and other interests asserted to deny release, the 3432
court shall order the public office to release the recording. 3433

Sec. 4776.20. (A) As used in this section: 3434

(1) "Licensing agency" means, in addition to each board 3435
identified in division (C) of section 4776.01 of the Revised 3436
Code, the board or other government entity authorized to issue a 3437
license under Chapters 4703., 4707., 4709., 4712., 4713., 4719., 3438
4723., 4727., 4728., 4733., 4735., 4736., 4737., 4738., 4740., 3439
~~4742.,~~ 4747., 4749., 4752., 4753., 4758., 4759., 4763., 4764., 3440
4765., 4766., 4771., 4773., and 4781. of the Revised Code. 3441
"Licensing agency" includes an administrative officer that has 3442
authority to issue a license. 3443

(2) "Licensee" means, in addition to a licensee as 3444

described in division (B) of section 4776.01 of the Revised 3445
Code, the person to whom a license is issued by the board or 3446
other government entity authorized to issue a license under 3447
Chapters 4703., 4707., 4709., 4712., 4713., 4719., 4723., 4727., 3448
4728., 4733., 4735., 4736., 4737., 4738., 4740., ~~4742.,~~ 4747., 3449
4749., 4751., 4752., 4753., 4758., 4759., 4763., 4764., 4765., 3450
4766., 4771., 4773., and 4781. of the Revised Code. 3451

(3) "Prosecutor" has the same meaning as in section 3452
2935.01 of the Revised Code. 3453

(B) On a licensee's conviction of, plea of guilty to, 3454
judicial finding of guilt of, or judicial finding of guilt 3455
resulting from a plea of no contest to the offense of 3456
trafficking in persons in violation of section 2905.32 of the 3457
Revised Code, the prosecutor in the case shall promptly notify 3458
the licensing agency of the conviction, plea, or finding and 3459
provide the licensee's name and residential address. On receipt 3460
of this notification, the licensing agency shall immediately 3461
suspend the licensee's license. 3462

(C) If there is a conviction of, plea of guilty to, 3463
judicial finding of guilt of, or judicial finding of guilt 3464
resulting from a plea of no contest to the offense of 3465
trafficking in persons in violation of section 2905.32 of the 3466
Revised Code and all or part of the violation occurred on the 3467
premises of a facility that is licensed by a licensing agency, 3468
the prosecutor in the case shall promptly notify the licensing 3469
agency of the conviction, plea, or finding and provide the 3470
facility's name and address and the offender's name and 3471
residential address. On receipt of this notification, the 3472
licensing agency shall immediately suspend the facility's 3473
license. 3474

(D) Notwithstanding any provision of the Revised Code to 3475
the contrary, the suspension of a license under division (B) or 3476
(C) of this section shall be implemented by a licensing agency 3477
without a prior hearing. After the suspension, the licensing 3478
agency shall give written notice to the subject of the 3479
suspension of the right to request a hearing under Chapter 119. 3480
of the Revised Code. After a hearing is held, the licensing 3481
agency shall either revoke or permanently revoke the license of 3482
the subject of the suspension, unless it determines that the 3483
license holder has not been convicted of, pleaded guilty to, 3484
been found guilty of, or been found guilty based on a plea of no 3485
contest to the offense of trafficking in persons in violation of 3486
section 2905.32 of the Revised Code. 3487

Sec. 5703.052. (A) There is hereby created in the state 3488
treasury the tax refund fund, from which refunds shall be paid 3489
for taxes illegally or erroneously assessed or collected, or for 3490
any other reason overpaid, that are levied by Chapter 4301., 3491
4305., 5726., 5728., 5729., 5731., 5733., 5735., 5736., 5739., 3492
5741., 5743., 5747., 5748., 5749., 5751., or 5753. and sections 3493
3737.71, 3905.35, 3905.36, 4303.33, 5707.03, 5725.18, 5727.28, 3494
5727.38, 5727.81, and 5727.811 of the Revised Code. Refunds for 3495
fees ~~or levied under sections 3734.90 to 3734.9014 of the~~ 3496
Revised Code, wireless 9-1-1 charges imposed under section 3497
128.40 of the Revised Code, or next generation 9-1-1 access fees 3498
imposed under sections 128.41 and 128.42 of the Revised Code 3499
illegally or erroneously assessed or collected, or for any other 3500
reason overpaid, ~~that are levied by sections 128.42 or 3734.90~~ 3501
~~to 3734.9014 of the Revised Code~~ also shall be paid from the 3502
fund. Refunds for amounts illegally or erroneously assessed or 3503
collected by the tax commissioner, or for any other reason 3504
overpaid, that are due under section 1509.50 of the Revised Code 3505

shall be paid from the fund. Refunds for amounts illegally or 3506
erroneously assessed or collected by the commissioner, or for 3507
any other reason overpaid to the commissioner, under sections 3508
718.80 to 718.95 of the Revised Code shall be paid from the 3509
fund. However, refunds for taxes levied under section 5739.101 3510
of the Revised Code shall not be paid from the tax refund fund, 3511
but shall be paid as provided in section 5739.104 of the Revised 3512
Code. 3513

(B) (1) Upon certification by the tax commissioner to the 3514
treasurer of state of a tax refund, a wireless 9-1-1 charge 3515
refund, a next generation 9-1-1 access fee refund, or another 3516
amount refunded, or by the superintendent of insurance of a 3517
domestic or foreign insurance tax refund, the treasurer of state 3518
shall place the amount certified to the credit of the fund. The 3519
certified amount transferred shall be derived from the receipts 3520
of the same tax, fee, wireless 9-1-1 charge, next generation 9- 3521
1-1 access fee, or other amount from which the refund arose. 3522

(2) When a refund is for a tax, fee, wireless 9-1-1 3523
charge, next generation 9-1-1 access fee, or other amount that 3524
is not levied by the state or that was illegally or erroneously 3525
distributed to a taxing jurisdiction, the tax commissioner shall 3526
recover the amount of that refund from the next distribution of 3527
that tax, fee, wireless 9-1-1 charge, next generation 9-1-1 3528
access fee, or other amount that otherwise would be made to the 3529
taxing jurisdiction. If the amount to be recovered would exceed 3530
twenty-five per cent of the next distribution of that tax, fee, 3531
wireless 9-1-1 charge, next generation 9-1-1 access fee, or 3532
other amount, the commissioner may spread the recovery over more 3533
than one future distribution, taking into account the amount to 3534
be recovered and the amount of the anticipated future 3535
distributions. In no event may the commissioner spread the 3536

recovery over a period to exceed thirty-six months. 3537

Sec. 5733.55. (A) As used in this section: 3538

(1) "9-1-1 system" has the same meaning as in section 3539
128.01 of the Revised Code. 3540

(2) "Nonrecurring 9-1-1 charges" means nonrecurring 3541
charges approved by the public utilities commission for the 3542
telephone network portion of a 9-1-1 system pursuant to section 3543
~~128.18-128.33~~ of the Revised Code. 3544

(3) "Eligible nonrecurring 9-1-1 charges" means all 3545
nonrecurring 9-1-1 charges for a 9-1-1 system except both of the 3546
following: 3547

(a) Charges for a system that was not established pursuant 3548
to a plan adopted under section 128.08 of the Revised Code ~~or an~~ 3549
~~agreement under section 128.09 of the Revised Code;~~ 3550

(b) Charges for that part of a system established pursuant 3551
to such a plan ~~or agreement~~ that are excluded from the credit by 3552
division (C) (2) of section ~~128.18-128.33~~ of the Revised Code. 3553

(4) "Telephone company" has the same meaning as in section 3554
5727.01 of the Revised Code. 3555

(B) Beginning in tax year 2005, a telephone company shall 3556
be allowed a nonrefundable credit against the tax imposed by 3557
section 5733.06 of the Revised Code equal to the amount of its 3558
eligible nonrecurring 9-1-1 charges. The credit shall be claimed 3559
for the company's taxable year that covers the period in which 3560
the 9-1-1 service for which the credit is claimed becomes 3561
available for use. The credit shall be claimed in the order 3562
required by section 5733.98 of the Revised Code. If the credit 3563
exceeds the total taxes due under section 5733.06 of the Revised 3564

Code for the tax year, the tax commissioner shall credit the 3565
excess against taxes due under that section for succeeding tax 3566
years until the full amount of the credit is granted. 3567

(C) After the last day a return, with any extensions, may 3568
be filed by any telephone company that is eligible to claim a 3569
credit under this section, the commissioner shall determine 3570
whether the sum of the credits allowed for prior tax years 3571
commencing with tax year 2005 plus the sum of the credits 3572
claimed for the current tax year exceeds fifteen million 3573
dollars. If it does, the credits allowed under this section for 3574
the current tax year shall be reduced by a uniform percentage 3575
such that the sum of the credits allowed for the current tax 3576
year do not exceed fifteen million dollars claimed by all 3577
telephone companies for all tax years. Thereafter, no credit 3578
shall be granted under this section, except for the remaining 3579
portions of any credits allowed under division (B) of this 3580
section. 3581

(D) A telephone company that is entitled to carry forward 3582
a credit against its public utility excise tax liability under 3583
section 5727.39 of the Revised Code is entitled to carry forward 3584
any amount of that credit remaining after its last public 3585
utility excise tax payment for the period of July 1, 2003, 3586
through June 30, 2004, and claim that amount as a credit against 3587
its corporation franchise tax liability under this section. 3588
Nothing in this section authorizes a telephone company to claim 3589
a credit under this section for any eligible nonrecurring 9-1-1 3590
charges for which it has already claimed a credit under this 3591
section or section 5727.39 of the Revised Code. 3592

Sec. 5751.01. As used in this chapter: 3593

(A) "Person" means, but is not limited to, individuals, 3594

combinations of individuals of any form, receivers, assignees, 3595
trustees in bankruptcy, firms, companies, joint-stock companies, 3596
business trusts, estates, partnerships, limited liability 3597
partnerships, limited liability companies, associations, joint 3598
ventures, clubs, societies, for-profit corporations, S 3599
corporations, qualified subchapter S subsidiaries, qualified 3600
subchapter S trusts, trusts, entities that are disregarded for 3601
federal income tax purposes, and any other entities. 3602

(B) "Consolidated elected taxpayer" means a group of two 3603
or more persons treated as a single taxpayer for purposes of 3604
this chapter as the result of an election made under section 3605
5751.011 of the Revised Code. 3606

(C) "Combined taxpayer" means a group of two or more 3607
persons treated as a single taxpayer for purposes of this 3608
chapter under section 5751.012 of the Revised Code. 3609

(D) "Taxpayer" means any person, or any group of persons 3610
in the case of a consolidated elected taxpayer or combined 3611
taxpayer treated as one taxpayer, required to register or pay 3612
tax under this chapter. "Taxpayer" does not include excluded 3613
persons. 3614

(E) "Excluded person" means any of the following: 3615

(1) Any person with not more than one hundred fifty 3616
thousand dollars of taxable gross receipts during the calendar 3617
year. Division (E)(1) of this section does not apply to a person 3618
that is a member of a consolidated elected taxpayer. 3619

(2) A public utility that paid the excise tax imposed by 3620
section 5727.24 or 5727.30 of the Revised Code based on one or 3621
more measurement periods that include the entire tax period 3622
under this chapter, except that a public utility that is a 3623

combined company is a taxpayer with regard to the following 3624
gross receipts: 3625

(a) Taxable gross receipts directly attributed to a public 3626
utility activity, but not directly attributed to an activity 3627
that is subject to the excise tax imposed by section 5727.24 or 3628
5727.30 of the Revised Code; 3629

(b) Taxable gross receipts that cannot be directly 3630
attributed to any activity, multiplied by a fraction whose 3631
numerator is the taxable gross receipts described in division 3632
(E) (2) (a) of this section and whose denominator is the total 3633
taxable gross receipts that can be directly attributed to any 3634
activity; 3635

(c) Except for any differences resulting from the use of 3636
an accrual basis method of accounting for purposes of 3637
determining gross receipts under this chapter and the use of the 3638
cash basis method of accounting for purposes of determining 3639
gross receipts under section 5727.24 of the Revised Code, the 3640
gross receipts directly attributed to the activity of a natural 3641
gas company shall be determined in a manner consistent with 3642
division (D) of section 5727.03 of the Revised Code. 3643

As used in division (E) (2) of this section, "combined 3644
company" and "public utility" have the same meanings as in 3645
section 5727.01 of the Revised Code. 3646

(3) A financial institution, as defined in section 5726.01 3647
of the Revised Code, that paid the tax imposed by section 3648
5726.02 of the Revised Code based on one or more taxable years 3649
that include the entire tax period under this chapter; 3650

(4) A person directly or indirectly owned by one or more 3651
financial institutions, as defined in section 5726.01 of the 3652

Revised Code, that paid the tax imposed by section 5726.02 of 3653
the Revised Code based on one or more taxable years that include 3654
the entire tax period under this chapter. 3655

For the purposes of division (E)(4) of this section, a 3656
person owns another person under the following circumstances: 3657

(a) In the case of corporations issuing capital stock, one 3658
corporation owns another corporation if it owns fifty per cent 3659
or more of the other corporation's capital stock with current 3660
voting rights; 3661

(b) In the case of a limited liability company, one person 3662
owns the company if that person's membership interest, as 3663
defined in section 1706.01 of the Revised Code, is fifty per 3664
cent or more of the combined membership interests of all persons 3665
owning such interests in the company; 3666

(c) In the case of a partnership, trust, or other 3667
unincorporated business organization other than a limited 3668
liability company, one person owns the organization if, under 3669
the articles of organization or other instrument governing the 3670
affairs of the organization, that person has a beneficial 3671
interest in the organization's profits, surpluses, losses, or 3672
distributions of fifty per cent or more of the combined 3673
beneficial interests of all persons having such an interest in 3674
the organization. 3675

(5) A domestic insurance company or foreign insurance 3676
company, as defined in section 5725.01 of the Revised Code, that 3677
paid the insurance company premiums tax imposed by section 3678
5725.18 or Chapter 5729. of the Revised Code, or an unauthorized 3679
insurance company whose gross premiums are subject to tax under 3680
section 3905.36 of the Revised Code based on one or more 3681

measurement periods that include the entire tax period under 3682
this chapter; 3683

(6) A person that solely facilitates or services one or 3684
more securitizations of phase-in-recovery property pursuant to a 3685
final financing order as those terms are defined in section 3686
4928.23 of the Revised Code. For purposes of this division, 3687
"securitization" means transferring one or more assets to one or 3688
more persons and then issuing securities backed by the right to 3689
receive payment from the asset or assets so transferred. 3690

(7) Except as otherwise provided in this division, a pre- 3691
income tax trust as defined in section 5747.01 of the Revised 3692
Code and any pass-through entity of which such pre-income tax 3693
trust owns or controls, directly, indirectly, or constructively 3694
through related interests, more than five per cent of the 3695
ownership or equity interests. If the pre-income tax trust has 3696
made a qualifying pre-income tax trust election under division 3697
(EE) of section 5747.01 of the Revised Code, then the trust and 3698
the pass-through entities of which it owns or controls, 3699
directly, indirectly, or constructively through related 3700
interests, more than five per cent of the ownership or equity 3701
interests, shall not be excluded persons for purposes of the tax 3702
imposed under section 5751.02 of the Revised Code. 3703

(8) Nonprofit organizations or the state and its agencies, 3704
instrumentalities, or political subdivisions. 3705

(F) Except as otherwise provided in divisions (F) (2), (3), 3706
and (4) of this section, "gross receipts" means the total amount 3707
realized by a person, without deduction for the cost of goods 3708
sold or other expenses incurred, that contributes to the 3709
production of gross income of the person, including the fair 3710
market value of any property and any services received, and any 3711

debt transferred or forgiven as consideration. 3712

(1) The following are examples of gross receipts: 3713

(a) Amounts realized from the sale, exchange, or other 3714
disposition of the taxpayer's property to or with another; 3715

(b) Amounts realized from the taxpayer's performance of 3716
services for another; 3717

(c) Amounts realized from another's use or possession of 3718
the taxpayer's property or capital; 3719

(d) Any combination of the foregoing amounts. 3720

(2) "Gross receipts" excludes the following amounts: 3721

(a) Interest income except interest on credit sales; 3722

(b) Dividends and distributions from corporations, and 3723
distributive or proportionate shares of receipts and income from 3724
a pass-through entity as defined under section 5733.04 of the 3725
Revised Code; 3726

(c) Receipts from the sale, exchange, or other disposition 3727
of an asset described in section 1221 or 1231 of the Internal 3728
Revenue Code, without regard to the length of time the person 3729
held the asset. Notwithstanding section 1221 of the Internal 3730
Revenue Code, receipts from hedging transactions also are 3731
excluded to the extent the transactions are entered into 3732
primarily to protect a financial position, such as managing the 3733
risk of exposure to (i) foreign currency fluctuations that 3734
affect assets, liabilities, profits, losses, equity, or 3735
investments in foreign operations; (ii) interest rate 3736
fluctuations; or (iii) commodity price fluctuations. As used in 3737
division (F)(2)(c) of this section, "hedging transaction" has 3738
the same meaning as used in section 1221 of the Internal Revenue 3739

Code and also includes transactions accorded hedge accounting 3740
treatment under statement of financial accounting standards 3741
number 133 of the financial accounting standards board. For the 3742
purposes of division (F) (2) (c) of this section, the actual 3743
transfer of title of real or tangible personal property to 3744
another entity is not a hedging transaction. 3745

(d) Proceeds received attributable to the repayment, 3746
maturity, or redemption of the principal of a loan, bond, mutual 3747
fund, certificate of deposit, or marketable instrument; 3748

(e) The principal amount received under a repurchase 3749
agreement or on account of any transaction properly 3750
characterized as a loan to the person; 3751

(f) Contributions received by a trust, plan, or other 3752
arrangement, any of which is described in section 501(a) of the 3753
Internal Revenue Code, or to which Title 26, Subtitle A, Chapter 3754
1, Subchapter (D) of the Internal Revenue Code applies; 3755

(g) Compensation, whether current or deferred, and whether 3756
in cash or in kind, received or to be received by an employee, 3757
former employee, or the employee's legal successor for services 3758
rendered to or for an employer, including reimbursements 3759
received by or for an individual for medical or education 3760
expenses, health insurance premiums, or employee expenses, or on 3761
account of a dependent care spending account, legal services 3762
plan, any cafeteria plan described in section 125 of the 3763
Internal Revenue Code, or any similar employee reimbursement; 3764

(h) Proceeds received from the issuance of the taxpayer's 3765
own stock, options, warrants, puts, or calls, or from the sale 3766
of the taxpayer's treasury stock; 3767

(i) Proceeds received on the account of payments from 3768

insurance policies, except those proceeds received for the loss 3769
of business revenue; 3770

(j) Gifts or charitable contributions received; membership 3771
dues received by trade, professional, homeowners', or 3772
condominium associations; ~~and~~ payments received for educational 3773
courses, meetings, meals, or similar payments to a trade, 3774
professional, or other similar association; and fundraising 3775
receipts received by any person when any excess receipts are 3776
donated or used exclusively for charitable purposes; 3777

(k) Damages received as the result of litigation in excess 3778
of amounts that, if received without litigation, would be gross 3779
receipts; 3780

(l) Property, money, and other amounts received or 3781
acquired by an agent on behalf of another in excess of the 3782
agent's commission, fee, or other remuneration; 3783

(m) Tax refunds, other tax benefit recoveries, and 3784
reimbursements for the tax imposed under this chapter made by 3785
entities that are part of the same combined taxpayer or 3786
consolidated elected taxpayer group, and reimbursements made by 3787
entities that are not members of a combined taxpayer or 3788
consolidated elected taxpayer group that are required to be made 3789
for economic parity among multiple owners of an entity whose tax 3790
obligation under this chapter is required to be reported and 3791
paid entirely by one owner, pursuant to the requirements of 3792
sections 5751.011 and 5751.012 of the Revised Code; 3793

(n) Pension reversions; 3794

(o) Contributions to capital; 3795

(p) Sales or use taxes collected as a vendor or an out-of- 3796
state seller on behalf of the taxing jurisdiction from a 3797

consumer or other taxes the taxpayer is required by law to 3798
collect directly from a purchaser and remit to a local, state, 3799
or federal tax authority; 3800

(q) In the case of receipts from the sale of cigarettes, 3801
tobacco products, or vapor products by a wholesale dealer, 3802
retail dealer, distributor, manufacturer, vapor distributor, or 3803
seller, all as defined in section 5743.01 of the Revised Code, 3804
an amount equal to the federal and state excise taxes paid by 3805
any person on or for such cigarettes, tobacco products, or vapor 3806
products under subtitle E of the Internal Revenue Code or 3807
Chapter 5743. of the Revised Code; 3808

(r) In the case of receipts from the sale, transfer, 3809
exchange, or other disposition of motor fuel as "motor fuel" is 3810
defined in section 5736.01 of the Revised Code, an amount equal 3811
to the value of the motor fuel, including federal and state 3812
motor fuel excise taxes and receipts from billing or invoicing 3813
the tax imposed under section 5736.02 of the Revised Code to 3814
another person; 3815

(s) In the case of receipts from the sale of beer or 3816
intoxicating liquor, as defined in section 4301.01 of the 3817
Revised Code, by a person holding a permit issued under Chapter 3818
4301. or 4303. of the Revised Code, an amount equal to federal 3819
and state excise taxes paid by any person on or for such beer or 3820
intoxicating liquor under subtitle E of the Internal Revenue 3821
Code or Chapter 4301. or 4305. of the Revised Code; 3822

(t) Receipts realized by a new motor vehicle dealer or 3823
used motor vehicle dealer, as defined in section 4517.01 of the 3824
Revised Code, from the sale or other transfer of a motor 3825
vehicle, as defined in that section, to another motor vehicle 3826
dealer for the purpose of resale by the transferee motor vehicle 3827

dealer, but only if the sale or other transfer was based upon 3828
the transferee's need to meet a specific customer's preference 3829
for a motor vehicle; 3830

(u) Receipts from a financial institution described in 3831
division (E)(3) of this section for services provided to the 3832
financial institution in connection with the issuance, 3833
processing, servicing, and management of loans or credit 3834
accounts, if such financial institution and the recipient of 3835
such receipts have at least fifty per cent of their ownership 3836
interests owned or controlled, directly or constructively 3837
through related interests, by common owners; 3838

(v) Receipts realized from administering anti-neoplastic 3839
drugs and other cancer chemotherapy, biologicals, therapeutic 3840
agents, and supportive drugs in a physician's office to patients 3841
with cancer; 3842

(w) Funds received or used by a mortgage broker that is 3843
not a dealer in intangibles, other than fees or other 3844
consideration, pursuant to a table-funding mortgage loan or 3845
warehouse-lending mortgage loan. Terms used in division (F)(2) 3846
(w) of this section have the same meanings as in section 1322.01 3847
of the Revised Code, except "mortgage broker" means a person 3848
assisting a buyer in obtaining a mortgage loan for a fee or 3849
other consideration paid by the buyer or a lender, or a person 3850
engaged in table-funding or warehouse-lending mortgage loans 3851
that are first lien mortgage loans. 3852

(x) Property, money, and other amounts received by a 3853
professional employer organization, as defined in section 3854
4125.01 of the Revised Code, or an alternate employer 3855
organization, as defined in section 4133.01 of the Revised Code, 3856
from a client employer, as defined in either of those sections 3857

as applicable, in excess of the administrative fee charged by 3858
the professional employer organization or the alternate employer 3859
organization to the client employer; 3860

(y) In the case of amounts retained as commissions by a 3861
permit holder under Chapter 3769. of the Revised Code, an amount 3862
equal to the amounts specified under that chapter that must be 3863
paid to or collected by the tax commissioner as a tax and the 3864
amounts specified under that chapter to be used as purse money; 3865

(z) Qualifying distribution center receipts as determined 3866
under section 5751.40 of the Revised Code~~+~~; 3867

(aa) Receipts of an employer from payroll deductions 3868
relating to the reimbursement of the employer for advancing 3869
moneys to an unrelated third party on an employee's behalf; 3870

(bb) Cash discounts allowed and taken; 3871

(cc) Returns and allowances; 3872

(dd) Bad debts from receipts on the basis of which the tax 3873
imposed by this chapter was paid in a prior quarterly tax 3874
payment period. For the purpose of this division, "bad debts" 3875
means any debts that have become worthless or uncollectible 3876
between the preceding and current quarterly tax payment periods, 3877
have been uncollected for at least six months, and that may be 3878
claimed as a deduction under section 166 of the Internal Revenue 3879
Code and the regulations adopted under that section, or that 3880
could be claimed as such if the taxpayer kept its accounts on 3881
the accrual basis. "Bad debts" does not include repossessed 3882
property, uncollectible amounts on property that remains in the 3883
possession of the taxpayer until the full purchase price is 3884
paid, or expenses in attempting to collect any account 3885
receivable or for any portion of the debt recovered~~+~~. 3886

(ee) Any amount realized from the sale of an account 3887
receivable to the extent the receipts from the underlying 3888
transaction giving rise to the account receivable were included 3889
in the gross receipts of the taxpayer; 3890

(ff) Any receipts directly attributed to a transfer 3891
agreement or to the enterprise transferred under that agreement 3892
under section 4313.02 of the Revised Code~~;~~; 3893

(gg) Qualified uranium receipts as determined under 3894
section 5751.41 of the Revised Code~~;~~; 3895

(hh) In the case of amounts collected by a licensed casino 3896
operator from casino gaming, amounts in excess of the casino 3897
operator's gross casino revenue. In this division, "casino 3898
operator" and "casino gaming" have the meanings defined in 3899
section 3772.01 of the Revised Code, and "gross casino revenue" 3900
has the meaning defined in section 5753.01 of the Revised Code. 3901

(ii) Receipts realized from the sale of agricultural 3902
commodities by an agricultural commodity handler, both as 3903
defined in section 926.01 of the Revised Code, that is licensed 3904
by the director of agriculture to handle agricultural 3905
commodities in this state~~;~~; 3906

(jj) Qualifying integrated supply chain receipts as 3907
determined under section 5751.42 of the Revised Code~~;~~; 3908

(kk) In the case of a railroad company described in 3909
division (D)(9) of section 5727.01 of the Revised Code that 3910
purchases dyed diesel fuel directly from a supplier as defined 3911
by section 5736.01 of the Revised Code, an amount equal to the 3912
product of the number of gallons of dyed diesel fuel purchased 3913
directly from such a supplier multiplied by the average 3914
wholesale price for a gallon of diesel fuel as determined under 3915

section 5736.02 of the Revised Code for the period during which 3916
the fuel was purchased multiplied by a fraction, the numerator 3917
of which equals the rate of tax levied by section 5736.02 of the 3918
Revised Code less the rate of tax computed in section 5751.03 of 3919
the Revised Code, and the denominator of which equals the rate 3920
of tax computed in section 5751.03 of the Revised Code~~;~~ 3921

(ll) Receipts realized by an out-of-state disaster 3922
business from disaster work conducted in this state during a 3923
disaster response period pursuant to a qualifying solicitation 3924
received by the business. Terms used in division (F) (2) (ll) of 3925
this section have the same meanings as in section 5703.94 of the 3926
Revised Code. 3927

(mm) In the case of receipts from the sale or transfer of 3928
a mortgage-backed security or a mortgage loan by a mortgage 3929
lender holding a valid certificate of registration issued under 3930
Chapter 1322. of the Revised Code or by a person that is a 3931
member of the mortgage lender's consolidated elected taxpayer 3932
group, an amount equal to the principal balance of the mortgage 3933
loan~~;~~ 3934

(nn) Amounts of excess surplus of the state insurance fund 3935
received by the taxpayer from the Ohio bureau of workers' 3936
compensation pursuant to rules adopted under section 4123.321 of 3937
the Revised Code~~;~~ 3938

(oo) Except as otherwise provided in division (B) of 3939
section 5751.091 of the Revised Code, receipts of a megaproject 3940
supplier from sales of tangible personal property directly to a 3941
megaproject operator in this state for use at the site of the 3942
megaproject operator's megaproject, provided that the sale 3943
occurs during the period that the megaproject operator has an 3944
agreement with the tax credit authority for the megaproject 3945

under division (D) of section 122.17 of the Revised Code that 3946
remains in effect and has not expired or been terminated, and 3947
provided the megaproject supplier holds a certificate for such 3948
megaproject issued under section 5751.052 of the Revised Code 3949
for the calendar year in which the sales are made and, if the 3950
megaproject supplier meets the requirements described in 3951
division (A)(13)(b) of section 122.17 of the Revised Code, the 3952
megaproject supplier holds a certificate for such megaproject 3953
issued under division (D)(11) of section 122.17 of the Revised 3954
Code on the first day of that calendar year; 3955

(pp) Receipts from the sale of each new piece of capital 3956
equipment that has a cost in excess of one hundred million 3957
dollars and that is used at the site of a megaproject that 3958
satisfies the criteria described in division (A)(11)(a)(ii) of 3959
section 122.17 of the Revised Code, provided that the sale 3960
occurs during the period that a megaproject operator has an 3961
agreement for that megaproject with the tax credit authority 3962
under division (D) of section 122.17 of the Revised Code that 3963
remains in effect and has not expired or been terminated; 3964

(qq) In the case of amounts collected by a sports gaming 3965
proprietor from sports gaming, amounts in excess of the 3966
proprietor's sports gaming receipts. As used in this division, 3967
"sports gaming proprietor" has the same meaning as in section 3968
3775.01 of the Revised Code and "sports gaming receipts" has the 3969
same meaning as in section 5753.01 of the Revised Code. 3970

(rr) Any receipts for which the tax imposed by this 3971
chapter is prohibited by the constitution or laws of the United 3972
States or the constitution of this state; 3973

(ss) Receipts from fees imposed under sections 128.41 and 3974
128.42 of the Revised Code. 3975

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

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

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

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

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

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

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

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

(I) A person has "bright-line presence" in this state for 4004
a reporting period and for the remaining portion of the calendar 4005
year if any of the following applies. The person: 4006

(1) Has at any time during the calendar year property in 4007
this state with an aggregate value of at least fifty thousand 4008
dollars. For the purpose of division (I)(1) of this section, 4009
owned property is valued at original cost and rented property is 4010
valued at eight times the net annual rental charge. 4011

(2) Has during the calendar year payroll in this state of 4012
at least fifty thousand dollars. Payroll in this state includes 4013
all of the following: 4014

(a) Any amount subject to withholding by the person under 4015
section 5747.06 of the Revised Code; 4016

(b) Any other amount the person pays as compensation to an 4017
individual under the supervision or control of the person for 4018
work done in this state; and 4019

(c) Any amount the person pays for services performed in 4020
this state on its behalf by another. 4021

(3) Has during the calendar year taxable gross receipts of 4022
at least five hundred thousand dollars~~;~~; 4023

(4) Has at any time during the calendar year within this 4024
state at least twenty-five per cent of the person's total 4025
property, total payroll, or total gross receipts~~;~~; 4026

(5) Is domiciled in this state as an individual or for 4027
corporate, commercial, or other business purposes. 4028

(J) "Tangible personal property" has the same meaning as 4029
in section 5739.01 of the Revised Code. 4030

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

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

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

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

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

(P) "Agent" means a person authorized by another person to act on its behalf to undertake a transaction for the other, including any of the following:

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

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

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

(4) A lottery sales agent holding a valid license issued 4059
under section 3770.05 of the Revised Code; 4060

(5) A person acting as an agent of the division of liquor 4061
control under section 4301.17 of the Revised Code. 4062

(Q) "Received" includes amounts accrued under the accrual 4063
method of accounting. 4064

(R) "Reporting person" means a person in a consolidated 4065
elected taxpayer or combined taxpayer group that is designated 4066
by that group to legally bind the group for all filings and tax 4067
liabilities and to receive all legal notices with respect to 4068
matters under this chapter, or, for the purposes of section 4069
5751.04 of the Revised Code, a separate taxpayer that is not a 4070
member of such a group. 4071

(S) "Megaproject," "megaproject operator," and 4072
"megaproject supplier" have the same meanings as in section 4073
122.17 of the Revised Code. 4074

Section 2. That existing sections 128.01, 128.02, 128.021, 4075
128.022, 128.03, 128.06, 128.07, 128.08, 128.12, 128.18, 128.22, 4076
128.32, 128.34, 128.40, 128.42, 128.44, 128.45, 128.46, 128.461, 4077
128.462, 128.47, 128.52, 128.54, 128.55, 128.57, 128.60, 128.63, 4078
128.99, 149.43, 4776.20, 5703.052, 5733.55, and 5751.01 of the 4079
Revised Code are hereby repealed. 4080

Section 3. That sections 128.04, 128.09, 128.15, 128.25, 4081
128.26, 128.27, 128.571, 4742.01, 4742.02, 4742.03, 4742.04, 4082
4742.05, 4742.06, and 4742.07 of the Revised Code are hereby 4083
repealed. 4084

Section 4. Not later than January 1, 2026, the 9-1-1 4085
steering committee, in consultation with the Tax Commissioner, 4086
shall deliver a report to the General Assembly detailing any 4087

legislative recommendations to address issues concerning the 4088
collection and use of the next generation 9-1-1 access fees, 4089
including auditing carriers and other companies subject to 4090
collect such fees. 4091

Section 5. Any monthly charge adopted and imposed on a 4092
county's residents pursuant to sections 128.25 or 128.26 of the 4093
Revised Code as those sections existed prior to the effective 4094
date of this section are hereby terminated. 4095

Section 6. Section 149.43 of the Revised Code is presented 4096
in this act as a composite of the section as amended by H.B. 45, 4097
H.B. 99, H.B. 254, H.B. 343, H.B. 558, and S.B. 288, all of the 4098
134th General Assembly. The General Assembly, applying the 4099
principle stated in division (B) of section 1.52 of the Revised 4100
Code that amendments are to be harmonized and reconciled if 4101
reasonably capable of simultaneous operation, finds that the 4102
composite is the resulting version of the section in effect 4103
prior to the effective date of the section as presented in this 4104
act. 4105