

**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**

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**A BILL**

To amend sections 128.01, 128.02, 128.021, 128.022, 1  
128.03, 128.06, 128.07, 128.08, 128.12, 128.18, 2  
128.22, 128.32, 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. <del>For purposes of</del>	185
<del>sections 128.25 and 128.26 of the Revised Code, "telephone</del>	186
<del>company" means a wireline service provider.</del>	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 calling service.	192 193
(Z) "Retail sale" has the same meaning as in section 5739.01 of the Revised Code.	194 195
(AA) "Seller" means a person that sells a prepaid wireless calling service to another person by retail sale.	196 197
(BB) "Consumer" means the <del>person</del> <u>end user</u> for whom the prepaid wireless calling service is provided, to whom the transfer effected or license given by a sale is or is to be made or given, to whom the prepaid wireless calling service is charged, or to whom the admission is granted.	198 199 200 201 202
(CC) "Reseller" means a nonfacilities-based provider of wireless service that provides wireless service under its own name to one or more end users in this state using the network of a wireless service provider.	203 204 205 206
(DD) "Steering committee" means the statewide <del>emergency services internet protocol network 9-1-1</del> steering committee established by division (A)(1) of section 128.02 of the Revised Code.	207 208 209 210
<u>(EE) "Communications service" includes wired or wireless telecommunications, voice over internet protocol service, and multiline telephone systems.</u>	211 212 213
<u>(FF) "Next generation 9-1-1" means an internet-protocol-based system comprised of managed emergency services internet protocol networks, functional elements, and databases that replicate traditional enhanced 9-1-1 features and functions and provide additional capabilities.</u>	214 215 216 217 218
<u>(GG) "Emergency services internet-protocol network" means</u>	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

<u>controlled telephone switch.</u>	249
<u>(LL) "Emergency response location" means an additional</u>	250
<u>location identification that provides a specific location. It</u>	251
<u>may include information regarding a specific location within a</u>	252
<u>building, structure, complex, or campus, including a building</u>	253
<u>name, floor number, wing name or number, unit name or number,</u>	254
<u>room name or number, or office or cubicle name or number.</u>	255
<u>(MM) "Operator of a multiline telephone system" means an</u>	256
<u>entity to which both of the following apply:</u>	257
<u>(1) The entity manages or operates a multiline telephone</u>	258
<u>system through which an end user may initiate communication</u>	259
<u>using the 9-1-1 system.</u>	260
<u>(2) The entity owns, leases, or rents a multiline</u>	261
<u>telephone system through which an end user may initiate</u>	262
<u>communication using the 9-1-1 system.</u>	263
<u>(NN) "Core services" means the base set of services needed</u>	264
<u>to process a 9-1-1 call on an emergency services internet-</u>	265
<u>protocol network. It includes all of the following:</u>	266
<u>(1) Emergency services routing proxy;</u>	267
<u>(2) Emergency call routing function;</u>	268
<u>(3) Location validation function;</u>	269
<u>(4) Border control function;</u>	270
<u>(5) Bridge, policy-store, and logging services;</u>	271
<u>(6) Typical internet-protocol services such as domain name</u>	272
<u>system and dynamic host configuration protocol.</u>	273
<u>The term includes the services and not the network on</u>	274
<u>which they operate.</u>	275

<u>(OO) "Bill and keep arrangements" has the same meaning as</u>	276
<u>in 47 C.F.R. 51.713.</u>	277
<b>Sec. 128.02.</b> (A) (1) There is hereby created the statewide	278
<del>emergency services internet protocol network 9-1-1</del> 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
<del>(3) Initial appointments shall be made not later than ten</del>	300
<del>days after September 28, 2012.</del>	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 state on the implementation, operation, and maintenance of a statewide emergency services internet protocol network ~~that would support state and local government,~~ a statewide next-generation 9-1-1 core-services system, and the dispatch of emergency service providers. The steering committee shall do all of the following:

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

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

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

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

<del>(5)</del> <u>(4)</u> Recommend policies, procedures, and statutory or regulatory authority to effectively govern a statewide <del>emergency services internet protocol network</del> <u>next generation 9-1-1 system</u> ;	364
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<del>(6)</del> <u>(5)</u> Designate a <del>next generation</del> <u>next generation</u> 9-1-1 statewide coordinator to serve as the primary point of contact for federal initiatives;	367
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<del>(7)</del> <u>(6)</u> Coordinate with statewide initiatives and associations such as the state interoperable executive committee, the Ohio geographically referenced information program council, the Ohio multi-agency radio communications system steering committee, and other interested parties;	370
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<del>(8)</del> <u>(7)</u> Serve as the entity responsible for the administration of Chapter 128. of the Revised Code.	375
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(D) (1) A 9-1-1 service provider shall provide to the steering committee:	377
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(a) The aggregate number of access lines that the provider maintains within the state of Ohio;	379
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(b) The aggregate amount of costs and cost recovery associated with providing 9-1-1 service, including coverage under tariffs and bill and keep arrangements within this state;	381
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(c) Any other information requested by the steering committee deemed necessary to support the transition to next generation 9-1-1.	384
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(2) Any <del>political subdivision or governmental</del> entity operating a public safety answering point shall provide to the steering committee:	387
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(a) The geographic location and population of the area for which the <del>planning committee</del> <u>entity</u> is responsible;	390
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(b) Statistics detailing the number of 9-1-1 calls received;	392 393
(c) A report of expenditures made from disbursements for 9-1-1;	394 395
(d) An inventory of and the technical specifications for the current 9-1-1 network and equipment;	396 397
(e) Any other information requested by the steering committee that is deemed necessary to support the transition to next generation 9-1-1.	398 399 400
(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.	401 402 403 404
(E) <del>The steering committee shall hold its inaugural meeting not later than thirty days after September 28, 2012. Thereafter, the</del> steering committee shall meet at least once a <u>month quarter</u> , either in person or utilizing telecommunication-conferencing technology. A majority of the voting members shall constitute a quorum.	405 406 407 408 409 410
(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. <u>The subcommittees may meet either in person or utilizing telecommunication-conferencing technology. A majority of the voting members shall constitute a quorum.</u>	411 412 413 414 415 416 417 418
(2) The membership of subcommittees shall be determined by the steering committee.	419 420

(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; 450  
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(v) The Ohio chapter of the national emergency number association. 452  
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(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. 454  
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~~(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.~~ 457  
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~~(I) As used in this section, "bill and keep arrangements" has the same meaning as in 47 C.F.R. 51.713.~~ 461  
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**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. 463  
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(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 476  
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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. 509

(B) The committee shall report any adjustments to the 510  
guidelines described in division (A) of this section to the 511  
department of taxation. The adjustments shall take effect six 512  
months from the date the department is notified of the 513  
adjustments. 514

**Sec. 128.03.** ~~(A) (1)~~ (A) A countywide 9-1-1 system shall 515  
include all of the territory of the townships and municipal 516  
corporations in the county and any portion of such a municipal 517  
corporation that extends into an adjacent county. 518

~~(2) The system shall exclude any territory served by a~~ 519  
~~wireline service provider that is not capable of reasonably~~ 520  
~~meeting the technical and economic requirements of providing the~~ 521  
~~wireline telephone network portion of the countywide system for~~ 522  
~~that territory. The system shall exclude from enhanced 9-1-1 any~~ 523  
~~territory served by a wireline service provider that is not~~ 524  
~~capable of reasonably meeting the technical and economic~~ 525  
~~requirements of providing the wireline telephone network portion~~ 526  
~~of enhanced 9-1-1 for that territory. If a 9-1-1 planning~~ 527  
~~committee and a wireline service provider do not agree on~~ 528  
~~whether the provider is so capable, the planning committee shall~~ 529  
~~notify the steering committee, and the steering committee shall~~ 530  
~~determine whether the wireline service provider is so capable.~~ 531  
~~The planning committee shall ascertain whether such disagreement~~ 532  
~~exists before making its implementation proposal under division~~ 533  
~~(A) of section 128.07 of the Revised Code. The steering~~ 534  
~~committee's determination shall be in the form of an order. No~~ 535  
~~final plan shall require a wireline service provider to provide~~ 536  
~~the wireline telephone network portion of a 9-1-1 system that~~ 537  
~~the steering committee has determined the provider is not~~ 538

~~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;~~ 658

(4) A member of a board of township trustees selected by 659  
the majority of boards of township trustees in the county 660  
pursuant to resolutions they adopt, ~~and the chief executive~~ 661  
~~officer;~~ 662

(5) A member of the legislative authority of a municipal 663  
corporation in the county selected by the majority of the 664  
legislative authorities of municipal corporations in the county 665  
pursuant to resolutions they adopt; 666

(6) An elected official from within the county appointed 667  
by the board of county commissioners. 668

When determining population under ~~this division~~ (A) (2) of 669  
this section, population residing outside the county shall be 670  
excluded. 671

(B) In counties with fewer than five townships, a 672  
population in excess of seven hundred fifty thousand, and which 673  
contains more than one public safety answering point, the 674  
composition of the 9-1-1 program review committee shall consist 675  
of five members as follows: 676

(1) A member of the board of county commissioners, or a 677  
designee, who shall serve as chairperson of the committee; 678

(2) The chief executive officer of the most populous 679  
municipal corporation in the county. Population residing outside 680  
the county shall be excluded when making this determination. 681

(3) A member from one of the following, whichever is more 682  
populous: 683

(a) The chief executive officer of the second most 684  
populous municipal corporation in the county; 685



(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 technical advisory committee to assist it in planning the countywide 9-1-1 system. The advisory committee shall include at least one fire chief and one police chief serving in the county, the county sheriff, a representative of the state highway patrol selected by the patrol, one representative of each telephone company in each case selected by the telephone company represented, the director/coordinator of emergency management appointed under section 5502.26, 5502.27, or 5502.271 of the Revised Code, as appropriate, and a member of a board of township trustees of a township in the county selected by a majority of boards of township trustees in the county pursuant to resolutions they adopt.~~ 745  
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**Sec. 128.07.** (A) ~~The 9-1-1 planning committee shall prepare a proposal on the implementation of a countywide 9-1-1 system and shall hold a public meeting on the proposal to explain the system to and receive comments from public officials. At least thirty but not more than sixty days before the meeting, the committee shall send a copy of the implementation proposal and written notice of the meeting:~~ 758  
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~~(1) To the board of county commissioners, the legislative authority of each municipal corporation in the county, and to the board of trustees of each township in the county, either by certified mail or, if the committee has record of an internet identifier of record associated with the board or legislative authority, by ordinary mail and by that internet identifier of record; and~~ 765  
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~~(2) To the board of trustees, directors, or park commissioners of each subdivision that will be served by a~~ 772  
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~~public safety answering point under the plan.~~ 774

~~(B) The proposal and the final plan adopted by the~~ 775  
~~committee required under section 128.06 of the Revised Code~~ 776  
shall specify: 777

(1) Which telephone companies serving customers in the 778  
county and, as authorized in division ~~(A) (1)~~ (A) of section 779  
128.03 of the Revised Code, in an adjacent county will 780  
participate in the 9-1-1 system; 781

(2) The location and number of public safety answering 782  
points; ~~how they~~ the public safety answering points will be 783  
connected to a ~~company's telephone network~~ county's preferred 784  
next generation 9-1-1 system; from what geographic territory 785  
each public safety answering point will receive 9-1-1 calls; 786  
whether ~~basic or~~ enhanced 9-1-1 or next generation 9-1-1 service 787  
will be provided within such territory; what subdivisions will 788  
be served by the public safety answering point; and whether ~~an a~~ 789  
public safety answering point will respond to calls by directly 790  
dispatching an emergency service provider, by relaying a message 791  
to the appropriate emergency service provider, or by 792  
transferring the call to the appropriate emergency service 793  
provider; 794

(3) How originating service providers must connect to the 795  
core 9-1-1 system identified by the final plan and what methods 796  
will be utilized by the originating service providers to provide 797  
9-1-1 voice, text, other forms of messaging media, and caller 798  
location to the core 9-1-1 system; 799

(4) That in instances where a public safety answering 800  
point, even if capable, does not directly dispatch all entities 801  
that provide the emergency services potentially needed for an 802

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, <del>changing, or removing</del> a <del>telephone company</del> <u>9-1-1 system service provider</u> as a participant in <del>a</del> <u>the</u> countywide 9-1-1 system <del>after the implementation of wireline 9-1-1 or wireless enhanced 9-1-1;</del>	919
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(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 <del>(J)</del> <u>(I)</u> of section 128.03 of the Revised Code;	923
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(9) Making any other necessary adjustments to the plan.	929
(B) (1) <del>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.</del>	930
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<del>(2)</del> 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 <u>planning program review</u> committee. The board of county commissioners shall call a meeting of the 9-1-1 <u>planning program review</u> committee for the purpose of considering an addendum pursuant to this division.	939
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<del>(3)</del> <u>(2)</u> Adoption of any resolution under section <del>128.22</del> <u>128.35</u> of the Revised Code pursuant to a final plan that both has been adopted and provides for funding through charges	945
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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~~ 9-1-1 962  
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

<u>coordination from the 9-1-1 program office.</u>	1007
<u>(B) The letter of coordination shall state all of the</u>	1008
<u>following:</u>	1009
<u>(1) The entity described in division (A) of this section;</u>	1010
<u>(2) The specific grantor identification;</u>	1011
<u>(3) The dollar amount of the grant;</u>	1012
<u>(4) The intended use of the grant;</u>	1013
<u>(5) The system, equipment, software, or any component to</u>	1014
<u>be procured with the grant and the purpose of the grant do not</u>	1015
<u>inhibit, conflict, or reduce interoperability with the statewide</u>	1016
<u>next generation 9-1-1 core services system and emergency</u>	1017
<u>services internet-protocol network and is consistent with the</u>	1018
<u>state of Ohio 9-1-1 plan.</u>	1019
<b><u>Sec. 128.22.</u></b> <u>The 9-1-1 program office may do all of the</u>	1020
<u>following:</u>	1021
<u>(A) Expend funds from the 9-1-1 program fund for the</u>	1022
<u>purposes of 9-1-1 public education;</u>	1023
<u>(B) Coordinate, adopt, and communicate all necessary</u>	1024
<u>technical and operational standards and requirements to ensure</u>	1025
<u>an effective model for a statewide interconnected 9-1-1 system;</u>	1026
<u>(C) Collect and distribute data from and to public safety</u>	1027
<u>answering points, service providers, and emergency service</u>	1028
<u>providers regarding both of the following:</u>	1029
<u>(1) The status and operation of the components of the</u>	1030
<u>statewide 9-1-1 system, including all of the following:</u>	1031
<u>(a) The aggregate number of access lines that the provider</u>	1032
<u>maintains within this state;</u>	1033

<u>(b) The aggregate amount of costs and cost recovery</u>	1034
<u>associated with providing 9-1-1 service, including coverage</u>	1035
<u>under tariffs and bill and keep arrangements within this state;</u>	1036
<u>(c) Any other information requested by the steering</u>	1037
<u>committee and deemed necessary to support the transition to next</u>	1038
<u>generation 9-1-1.</u>	1039
<u>(2) Location information necessary for the reconciliation</u>	1040
<u>and synchronization of next generation 9-1-1 location</u>	1041
<u>information, including all of the following:</u>	1042
<u>(a) Address location information;</u>	1043
<u>(b) Master street address guide;</u>	1044
<u>(c) Service order inputs;</u>	1045
<u>(d) Geographic information system files;</u>	1046
<u>(e) Street center lines;</u>	1047
<u>(f) Response boundaries;</u>	1048
<u>(g) Administrative boundaries;</u>	1049
<u>(h) Address points.</u>	1050
<u>(D) Require, coordinate, oversee, and limit data</u>	1051
<u>collection and distribution to ensure that data collection and</u>	1052
<u>distribution meets legal privacy and confidentiality</u>	1053
<u>requirements;</u>	1054
<u>(E) With advice from the 9-1-1 steering committee, enter</u>	1055
<u>into interlocal contracts, interstate contracts, intrastate</u>	1056
<u>contracts, and federal contracts for the purpose of implementing</u>	1057
<u>statewide 9-1-1 services.</u>	1058
<u>Sec. 128.221. (A) The data described in section 128.22 of</u>	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 section is notified by the 9-1-1 program office of a discrepancy in location data, the service provider shall correct the discrepancy within seventy-two hours. 1090  
1091  
1092  
1093

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

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

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

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

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

(2) Each operator of a multiline telephone system that was installed or substantially renovated on or after the effective date of this section, shall provide an emergency-response-location identifier as part of the location transmission to the public safety answering point, using either legacy private-switch automatic location identification or next generation 9-1-1 methodologies. 1110  
1111  
1112  
1113  
1114  
1115  
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 reseller shall collect the wireless 9-1-1 charge in either of the following manners:~~ 1385  
1386  
1387

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

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

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

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

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

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

~~(2) (B) For purposes of division (B) (1) (A) (2) of this section, a retail sale occurs in this state if it is effected by the consumer appearing in person at a seller's business location in this state, or if the sale is sourced to this state under division (E) (3) of section 5739.034 of the Revised Code, except that under that division, in lieu of sourcing a sale under~~ 1408  
1409  
1410  
1411  
1412  
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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  
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~~(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 wireless service provider or reseller has failed to bill, collect, or remit the wireless 9-1-1 charge as required by divisions (A) (1) and (C) (1) of this section or has retained more than the amount authorized under division (A) (2) of this section, and after written notice to the provider or reseller, the steering committee may audit the provider or reseller for the sole purpose of making such a determination. The audit may include, but is not limited to, a sample of the provider's or reseller's billings, collections, remittances, or retentions for a representative period, and the steering committee shall make a good faith effort to reach agreement with the provider or reseller in selecting that sample.~~ 1768  
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~~(2) Upon written notice to the wireless service provider or reseller, the steering committee, by order after completion of the audit, may make an assessment against the provider or reseller if, pursuant to the audit, the steering committee determines that the provider or reseller has failed to bill, collect, or remit the wireless 9-1-1 charge as required by divisions (A) (1) and (C) (1) of this section or has retained more than the amount authorized under division (A) (2) of this section. The assessment shall be in the amount of any remittance that was due and unpaid on the date notice of the audit was sent by the steering committee to the provider or reseller or, as applicable, in the amount of the excess amount under division (A) (2) of this section retained by the provider or reseller as of that date.~~ 1781  
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~~(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 2064  
the fund. 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 prosecuting attorney or judge; and	2738 2739
(ii) The state or political subdivision in which a designated public service worker resides.	2740 2741
(b) Information compiled from referral to or participation in an employee assistance program;	2742 2743
(c) The social security number, the residential telephone number, any bank account, debit card, charge card, or credit card number, or the emergency telephone number of, or any medical information pertaining to, a designated public service worker;	2744 2745 2746 2747 2748
(d) The name of any beneficiary of employment benefits, including, but not limited to, life insurance benefits, provided to a designated public service worker by the designated public service worker's employer;	2749 2750 2751 2752
(e) The identity and amount of any charitable or employment benefit deduction made by the designated public service worker's employer from the designated public service worker's compensation, unless the amount of the deduction is required by state or federal law;	2753 2754 2755 2756 2757
(f) The name, the residential address, the name of the employer, the address of the employer, the social security number, the residential telephone number, any bank account, debit card, charge card, or credit card number, or the emergency telephone number of the spouse, a former spouse, or any child of a designated public service worker;	2758 2759 2760 2761 2762 2763
(g) A photograph of a peace officer who holds a position or has an assignment that may include undercover or plain clothes positions or assignments as determined by the peace	2764 2765 2766

officer's appointing authority.	2767
(9) As used in divisions (A) (7) and (15) to (17) of this section:	2768
	2769
"Peace officer" has the meaning defined in section 109.71 of the Revised Code and also includes the superintendent and troopers of the state highway patrol; it does not include the sheriff of a county or a supervisory employee who, in the absence of the sheriff, is authorized to stand in for, exercise the authority of, and perform the duties of the sheriff.	2770
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"Correctional employee" means any employee of the department of rehabilitation and correction who in the course of performing the employee's job duties has or has had contact with inmates and persons under supervision.	2776
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"County or multicounty corrections officer" means any corrections officer employed by any county or multicounty correctional facility.	2780
	2781
	2782
"Designated Ohio national guard member" means a member of the Ohio national guard who is participating in duties related to remotely piloted aircraft, including, but not limited to, pilots, sensor operators, and mission intelligence personnel, duties related to special forces operations, or duties related to cybersecurity, and is designated by the adjutant general as a designated public service worker for those purposes.	2783
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"Protective services worker" means any employee of a county agency who is responsible for child protective services, child support services, or adult protective services.	2790
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"Youth services employee" means any employee of the department of youth services who in the course of performing the employee's job duties has or has had contact with children	2793
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	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 Code, the person to whom a license is issued by the board or other government entity authorized to issue a license under Chapters 4703., 4707., 4709., 4712., 4713., 4719., 4723., 4727., 4728., 4733., 4735., 4736., 4737., 4738., 4740., ~~4742.,~~4747., 4749., 4751., 4752., 4753., 4758., 4759., 4763., 4764., 4765., 4766., 4771., 4773., and 4781. of the Revised Code.

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

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

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

(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
<b>Sec. 5733.55.</b> (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
<del>128.18</del> <u>128.33</u> 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 <del>or an</del>	3549
<del>agreement under section 128.09 of the Revised Code;</del>	3550
(b) Charges for that part of a system established pursuant	3551
to such a plan <del>or agreement</del> that are excluded from the credit by	3552
division (C) (2) of section <del>128.18</del> <u>128.33</u> 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 disposition of the taxpayer's property to or with another;	3714 3715
(b) Amounts realized from the taxpayer's performance of services for another;	3716 3717
(c) Amounts realized from another's use or possession of the taxpayer's property or capital;	3718 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 distributive or proportionate shares of receipts and income from a pass-through entity as defined under section 5733.04 of the Revised Code;	3723 3724 3725 3726
(c) Receipts from the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code, without regard to the length of time the person held the asset. Notwithstanding section 1221 of the Internal Revenue Code, receipts from hedging transactions also are excluded to the extent the transactions are entered into primarily to protect a financial position, such as managing the risk of exposure to (i) foreign currency fluctuations that affect assets, liabilities, profits, losses, equity, or investments in foreign operations; (ii) interest rate fluctuations; or (iii) commodity price fluctuations. As used in division (F) (2) (c) of this section, "hedging transaction" has the same meaning as used in section 1221 of the Internal Revenue	3727 3728 3729 3730 3731 3732 3733 3734 3735 3736 3737 3738 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; <del>and</del> 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 <del>;</del>	3893
(gg) Qualified uranium receipts as determined under	3894
section 5751.41 of the Revised Code <del>;</del>	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 <del>;</del>	3906
(jj) Qualifying integrated supply chain receipts as	3907
determined under section 5751.42 of the Revised Code <del>;</del>	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