



Sub. H.B. 484

123rd General Assembly
(As Passed by the General Assembly)

Reps. Buehrer, Allen, Barrett, Cates, Damschroder, Evans, Flannery, Goodman, Hoops, Jacobson, Taylor, Williams, Clancy, Krebs, Terwilleger, Mead, Austria, Winkler, Widener, Mottley, Young, Roman, Gardner, Tiberi

Sens. Wachtmann, Spada, Armbruster

Effective date: *

ACT SUMMARY

- Requires all vehicles operated on the public streets to display lighted lamps and illuminating devices from sunset to sunrise, rather than from one-half hour after sunset to one-half hour before sunrise as specified in prior law.
- Requires every multi-wheel agricultural tractor whose model year was 2001 or earlier, when traveling on a street after sunset or during a time of reduced visibility, to be equipped with and display certain reflectors and illuminated amber lamps.
- Requires each piece of farm machinery whose model year was 2002 or later, when traveling on a street after sunset or during a time of reduced visibility, to display markings and illuminated lamps that meet or exceed the standards and specifications established by the American Society of Agricultural Engineers applicable to that type of farm machinery for its model year.
- Grants tax credits to farms and farmers in an amount equal to the lesser of \$1,000 or 50% of the sum of the expenditures for lights and reflectors that

* *The Legislative Service Commission had not received formal notification of the effective date at the time this analysis was prepared.*

are made by the taxpayer during the one-year period following the act's effective date.

CONTENT AND OPERATION

Change in the hours when vehicles operated on the public streets must display lighted lights and illuminated devices and carry specified safety equipment

Prior law provided that during the time from one-half hour after sunset to one-half hour before sunrise, as well as at any other time when there were specified limits on visibility, every vehicle on a street or highway had to display lights and illuminating devices as specified by the Revised Code for that class of vehicle. (R.C. 4513.03.) Prior law also prohibited any snowmobile, off-highway motorcycle, or all-purpose vehicle from being operated during the time from one-half hour after sunset to one-half hour before sunrise unless it displayed certain prescribed lights (R.C. 4519.40). Finally, no person could operate any motor truck, trackless trolley, bus, or commercial tractor outside the corporate limits of municipalities at any time from a half hour after sunset to a half hour before sunrise unless it carried certain specified safety equipment, such as flares or reflectors (R.C. 4513.27).

The act changes the prescribed time period in these three Revised Code sections so that their various requirements apply to the period from sunset to sunrise.

Lighting and reflector requirements for certain multi-wheel agricultural tractors

The act requires every multi-wheel agricultural tractor (see "**Definition**," below) whose model year was 2001 or earlier, when being operated or traveling on a street or highway during the time from sunset to sunrise and at any other time when there is not sufficient natural light to discern persons, vehicles, and substantial objects on the highway at a distance of 1,000 feet ahead, at a minimum to be equipped with and display reflectors and illuminated amber lamps. The extreme left and right projections of the tractor must be indicated by flashing amber lamps, visible to the front and the rear; by amber reflectors, visible to the front; and by red reflectors, visible to the rear (R.C. 4513.111(A)(1)). The act does not require amber lamps to flash simultaneously or to flash in conjunction with any directional signals (R.C. 4513.111(A)(2)).

The required lamps and reflectors and their placement must comply with rules that the Director of Public Safety must adopt in accordance with the Administrative Procedure Act. These rules must correlate with and, as far as

possible, conform with the relevant standard of the American Society of Agricultural Engineers (ASAE).¹

Lighting and reflector requirements for farm machinery whose model year is 2002 or later

The act requires every unit of farm machinery whose model year is 2002 or later, when being operated on a street after sunset or during a time of reduced visibility to be equipped with and display markings and illuminated lamps that meet or exceed the lighting, illumination, and marking standards and specifications applicable to that type of farm machinery for the unit's model year contained in the applicable ASAE standard (R.C. 4513.111(B)).²

Slow-moving emblem and other lights permitted or required

The lights and markings the act requires for multi-wheel agricultural tractors whose model years are 2001 or earlier are in addition to the slow-moving emblem and lights required or permitted by continuing law to be displayed on farm machinery (R.C. 4513.111(C)).

Prohibition; penalty

The act prohibits any person from operating any unit of farm machinery or causing any unit of farm machinery to travel on a street or highway in violation of any of the act's prohibitions (R.C. 4513.111(D)).

A violation of any of the act's prohibitions is grouped with other state motor vehicle equipment offenses that are punishable as minor misdemeanors on a first offense. If, within the prior 12 months, the offender has been convicted of or pleaded guilty to one violation of any of the grouped offenses, the offense escalates to a misdemeanor of the fourth degree. Similarly, a third or subsequent violation of any of the grouped offenses within 12 months is a misdemeanor of the third degree. (R.C. 4513.99(C), not in the act.)

¹ The applicable ASAE standard is "Standard ANSI/ASAE S279.10 OCT98, Lighting and Marking of Agricultural Equipment on Highways." Paragraph 4.1.4.1 of that standard pertains to the placement of amber lamps, while Paragraphs 4.1.7.1 and 4.1.7.2 pertain to markings that include fluorescent material and yellow reflectors.

² The applicable ASAE standard is the same as for multi-wheel agricultural tractors, "Standard ANSI/ASAE S279.10 OCT98, Lighting and Marking of Agricultural Equipment on Highways." The standard contains different lighting and marking requirements for different model years and types of farm equipment.

Delay in the enforcement of the act's prohibitions

The act delays its prohibition against any person operating any unit of farm machinery in violation of the act's lighting and reflector requirements until one year after its effective date (Section 3).

Tax credits for lamps and reflectors required by the act

In the case of a farm that is organized as a corporation, the act allows a nonrefundable credit against the corporation franchise tax for the purchase of lights and reflectors for installation on agricultural tractors to comply with the act's lighting and reflector requirements. In the case of a taxpayer whose farm is not organized as a corporation, the act allows a similar nonrefundable credit against the state income tax. In all cases, the amount of the credit equals the lesser of \$1,000 or 50% of the sum of the expenditures for the lights and reflectors made by the taxpayer during a one-year period beginning on the effective date of the act. The credit must be claimed for the taxable year during which the expenditures are made. The credit must be claimed in the order prescribed for corporation franchise tax credits or state income tax credits, as the case may be, and cannot exceed the amount of corporation franchise tax or state income tax otherwise due after deducting any other credits that precede this credit in the prescribed order. (R.C. 5733.44, 5733.98(A)(9), 5747.38, and 5747.98(A)(17).)

If the taxpayer is a direct or indirect investor in a pass-through entity that has purchased lights and reflectors to comply with the act, the investor may claim the investor's proportionate or distributive share of the credit allowed by the act.

Definition

The act defines "multi-wheel agricultural tractor" to mean the following (R.C. 4511.01(GGG)):

A type of agricultural tractor that has two or more wheels or tires on each side of one axle at the rear of the tractor, is designed or used for drawing other vehicles or wheeled machinery, has no provision for carrying loads independently of the drawn vehicles or machinery, and is used principally for agricultural purposes.

For purposes of the motor vehicle laws, continuing law defines "agricultural tractor" to mean every self-propelling vehicle designed or used for drawing other vehicles or wheeled machinery but having no provision for carrying loads

independently of such other vehicles, and used principally for agricultural purposes (R.C. 4511.01(J)). The act does not affect this definition.

HISTORY

ACTION	DATE	JOURNAL ENTRY
Introduced	10-20-99	p. 1313
Reported, H. Transportation & Public Safety	04-05-00	p. 1772
Passed House (91-4)	04-12-00	pp. 1809-1812
Reported, S. Highways & Transportation	05-24-00	p. 1812
Passed Senate (26-7)	05-25-00	pp. 1868-1869
House concurrence (93-4)	05-25-00	pp. 2153-2154

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