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Bill Analysis
Legislative Service Commission

H.B. 484

123rd General Assembly
(As Introduced)

**Reps. Buehrer, Allen, Barrett, Cates, Damschroder, Evans, Flannery,
Goodman, Hoops, Jacobson, Taylor, Williams**

BILL SUMMARY

- Requires every multi-wheel agricultural tractor, when being operated or traveling on a street or highway at nighttime or during a time of reduced visibility, to be equipped with and display certain reflectors and illuminated white, red, and amber lamps.
- Requires every agricultural tractor that is not a multi-wheel agricultural tractor and whose manufacture completion date was during 1998 or any year thereafter, when being operated or traveling on a street or highway at nighttime or during a time of reduced visibility, to be equipped with and display certain reflectors and illuminated lamps.
- Requires every agricultural tractor that is not a multi-wheel agricultural tractor and whose manufacture completion date was during 1997 or any prior year, when being operated or traveling on a street or highway at nighttime or during a time of reduced visibility, to be equipped with and display certain reflectors.
- Grants tax credits to farms and farmers of up to \$500, \$250, and \$250 for the three years immediately following the effective date of the bill for the cost of equipping agricultural tractors with the required lights and reflectors.

CONTENT AND OPERATION

Lighting and reflector requirements for multi-wheel agricultural tractors

The bill requires every multi-wheel agricultural tractor, when being operated or traveling on a street or highway during the time from one-half hour

after sunset to one-half hour before sunrise and at any other time when there are unfavorable atmospheric conditions or when there is not sufficient natural light to render discernible persons, vehicles, and substantial objects on the highway at a distance of 1,000 feet ahead (hereinafter "nighttime or during a time of reduced visibility"), to be equipped with and display specified reflectors and illuminated white, red, and amber lamps. The required lamps and reflectors are as follows (R.C. 4511.11(A)):

(1) There must be at least one lamp displaying a white light that is visible from a distance of not less than 1,000 feet to the front.

(2) The extreme left and right projections of the tractor must be indicated by lamps displaying amber lights and amber reflectors, all visible to the front, and by lamps displaying red light and red reflectors, all visible to the rear.

The lamps displaying amber light must be visible from a distance of not less than 1,000 feet to the front, and the amber reflectors must be visible from all distances of 600 feet to 100 feet to the front when illuminated by lawful lower beams of headlamps. The lamps displaying red light must be visible from a distance of not less than 1,000 feet to the rear, and the red reflectors must be visible from all distances of 600 feet to 100 feet to the rear when illuminated by the lawful lower beams of headlamps. (R.C. 4513.111(A)(2).)

The required lamps and reflectors and their placement must meet standards and specifications contained in rules that the Director of Public Safety must adopt under the Administrative Procedure Act. The rules must correlate with and, as far as possible, conform with those approved by the American Society of Agricultural Engineers (ASAE) and may permit the use of double-faced lamps. (R.C. 4513.111(A)(3).)

Lighting and reflector requirements for agricultural tractors that are not multi-wheel agricultural tractors

Manufacture completion date of 1998 and later

Under the bill, every agricultural tractor that is not a multi-wheel agricultural tractor and whose manufacture completion date was during 1998 or any year thereafter, when being operated or traveling on a street or highway at nighttime or during a time of reduced visibility, must be equipped with and display reflectors and illuminated lamps that meet or exceed the lighting, illumination, and reflector standards and specifications that are applicable to agricultural tractors that are not multi-wheel agricultural tractors for that year of manufacture and that are established by the ASAE (R.C. 4513.111(B)).

Manufacture completion date of 1997 and earlier

The bill requires every agricultural tractor that is not a multi-wheel agricultural tractor and whose manufacture completion date was during 1997 or any prior year, when being operated or traveling on a street or highway at nighttime or during a time of reduced visibility, to be equipped with and display reflectors that meet or exceed the reflector standards and specifications that are applicable to agricultural tractors that are not multi-wheel agricultural tractors and whose manufacture completion date was during 1998 and that are established by the ASAE (R.C. 4513.111(C)).

Slow-moving emblem and other lights permitted

The lights and reflectors the bill requires are in addition to the slow-moving emblem and lights required or permitted by current law to be displayed on farm machinery being operated or traveling on a street or highway (R.C. 4513.111(D)).

Prohibition; penalty

The bill prohibits any person from operating an agricultural tractor or a multi-wheel agricultural tractor on a street or highway or causing an agricultural tractor or a multi-wheel agricultural tractor to travel on a street or highway in violation of any of the bill's prohibitions (R.C. 4513.111(E)).

A violation of any of the bill's prohibitions is grouped with other state motor vehicle equipment offenses that are punishable as a minor misdemeanor on a first offense. If, within one year, 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 one year is a misdemeanor of the third degree. (R.C. 4513.99(C), not in the bill.)

Tax credits for lamps and reflectors required by the bill

In the case of a farm that is organized as a corporation, the bill allows a nonrefundable credit against the corporation franchise tax for such a farm that purchases lights and reflectors for installation on agricultural tractors to comply with the lighting and reflector requirements mandated by the bill. In the case of a taxpayer whose farm is not organized as a corporation, the bill allows a nonrefundable credit against the state income tax for such a taxpayer who purchases lights and reflectors for installation on agricultural tractors to comply with the lighting and reflector requirements mandated by the bill. In all cases, the amount of the credit equals the sum of the expenditures for such lights and reflectors that are made during the taxable year, not to exceed \$500 for the first

taxable year immediately following the year during which the Revised Code containing the credit takes effect, and not to exceed \$250 for the next succeeding two taxable years immediately following that first taxable year. 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(A), 5733.98(A)(9), 5747.08(D)(2)(m), 5747.38(A), and 5747.98(A)(17).)

Farms and taxpayers claiming this credit must compile and maintain records of the annual expenditures for lights and reflectors and keep those records for four years following the end of the tax year for which the credit is claimed. The records must be open to inspection to the Tax Commissioner upon the Tax Commissioner's request. (R.C. 5733.44(B) and 5747.38(B).)

Definition

The bill 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, current 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 bill does not affect this definition.

HISTORY

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