



**Sub. H.B. 484**

123rd General Assembly  
(As Passed by the House)

**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**

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**BILL 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 current law.
- Requires every multi-wheel agricultural tractor manufactured prior to January 1, 2001, 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 manufactured on or after January 1, 2001, when operated on a street after sunset or during a time of reduced visibility, to display reflectors 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 year of manufacture.
- 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 are made by the taxpayer during the one-year period following the bill's effective date.

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## 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**

Current law provides 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 are specified limits on visibility, every vehicle on a street or highway must display lights and illuminating devices as specified by the Revised Code for that class of vehicle. (R.C. 4513.03.) Current law also prohibits 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 displays certain prescribed lighted lights (R.C. 4519.40). Finally, no person may 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 carries certain specified safety equipment, such as flares or reflectors (R.C. 4513.27).

The bill 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 bill requires every multi-wheel agricultural tractor (see "***Definition***," below) manufactured prior to January 1, 2001, 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 bill 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 which 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 relevant standards of the American Society of Agricultural Engineers (ASAE) as those standards existed on the bill's effective date.<sup>1</sup>

**Lighting and reflector requirements for farm machinery manufactured on or after January 1, 2001**

The bill requires every unit of farm machinery manufactured on or after January 1, 2001, when being operated on a street after sunset or during a time of reduced visibility to be equipped with and display reflectors and illuminated lamps that meet or exceed the ASAE's lighting, illumination, and reflector standards and specifications applicable to that type of farm machinery for the unit's year of manufacture (R.C. 4513.111(B)).

**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 (R.C. 4513.111(C)).

**Prohibition; penalty**

The bill 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 bill's prohibitions (R.C. 4513.111(D)).

A violation of any of the bill'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 bill.)

**Delay in the enforcement of the bill's prohibitions**

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

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<sup>1</sup> ASAE standard 4.1.4.1 pertains to the placement of amber lamps and standards 4.1.7.1 and 4.1.7.2 pertain to placement of amber and red reflectors on tractors.

**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 the purchase of lights and reflectors for installation on agricultural tractors to comply with the bill's lighting and reflector requirements. In the case of a taxpayer whose farm is not organized as a corporation, the bill 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 bill. 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 bill, the investor may claim the investor's proportionate or distributive share of the credit allowed by the bill.

**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.

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**HISTORY**

ACTION	DATE	JOURNAL ENTRY
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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

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