



## Ohio Revised Code

### Section 128.42 Next generation 9-1-1 access fee on prepaid wireless service.

Effective: October 3, 2023

Legislation: House Bill 33

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

(B) For purposes of division (A) 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 division (C)(5) of section 5739.033 of the Revised Code, the seller, rather than the service provider, may elect to source the sale to the location associated with the mobile telephone number.

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

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