



Ohio Revised Code

Section 128.422 Calculation of access fee on prepaid wireless service; exempt service.

Effective: October 3, 2023

Legislation: House Bill 33 - 135th General Assembly

(A) When a prepaid calling service is sold with one or more other products or services for a single, nonitemized price, the next generation 9-1-1 access fee imposed under section 128.42 of the Revised Code shall apply to the entire nonitemized price, except as provided in divisions (B)(1) to (3) of this section.

(B)(1) If the amount of the prepaid calling service is disclosed to the consumer as a dollar amount, the seller may elect to apply the fee only to that dollar amount.

(2) If the seller can identify the portion of the nonitemized price that is attributable to the prepaid calling service, by reasonable and verifiable standards from the seller's books and records that are kept in the regular course of business for other purposes, including nontax purposes, the seller may elect to apply the fee only to that portion.

(3) If a minimal amount of a prepaid calling service is sold with a prepaid wireless calling device for the single, nonitemized price, the seller may elect not to collect the fee. As used in this division, "minimal" means ten minutes or less.
