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OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
and Drafting

Legislative Budget
Office

Synopsis of House Floor Amendments

(See the [LSC Committee Amendment Synopsis](#) for amendments adopted by the House Agriculture and Conservation Committee.)

S.B. 164 of the 134th General Assembly

Jim Kelly, Director, Office of Research and Drafting

Adulterated pet food

Prohibits pet food from containing remains from an animal that was euthanized by the use of any drug injected intravenously or through another nonvascular route. Prohibits pet food from containing any dog or cat remains.

Arts and cultural district cigarette and vapor taxes

Authorizes a county with a population exceeding 1.2 million as of the 2000 census (Cuyahoga County) to do both of the following, beginning in the first month after the amendment's 90-day effective date:

1. Convert the county's existing cigarette tax benefiting a regional arts and cultural district from a per-cigarette tax to a wholesale tax. The wholesale tax may equal up to 9% of the wholesale price of the cigarettes.
2. Levy a tax on vapor products to benefit a regional arts and cultural district. That tax may also equal up to 9% of the products' wholesale price.

(Currently, only Cuyahoga County is authorized to levy a cigarette tax, at 34.5¢ per pack, 30¢ of which is dedicated to an arts and cultural district.)