

\_\_\_\_\_ moved to amend as follows:

1 In line 93719, strike through "The" and insert:

2 "The"

3 In line 93721, after "appeal" insert ", unless jurisdiction  
4 over the appeal is transferred to the supreme court pursuant to  
5 this paragraph"; after the period insert "Within thirty days  
6 after a notice of appeal is filed with the appropriate court of  
7 appeals, a party to the appeal may file a petition with the  
8 supreme court to transfer jurisdiction over the appeal to the  
9 supreme court. The supreme court may approve the petition and  
10 order that the appeal be taken directly to the supreme court if  
11 the appeal involves a substantial constitutional question or a  
12 question of great general or public interest. Appeals for which  
13 jurisdiction is transferred to the supreme court under this  
14 paragraph shall proceed as though the decision of the board of  
15 tax appeals had been appealed directly to the supreme court.  
16 Appeals for which jurisdiction is not transferred to the supreme  
17 court shall proceed in the court of appeals."

18 In line 93729, reinsert "supreme court or"

19 In line 93730, after "appeals" insert ", as applicable,"

20 In line 93735, after the second "the" insert "applicable"

21 In line 93736, delete "of appeals"; strike through "to  
22 which the appeal is being taken"

23 In line 93741, after the first "the" insert "applicable";  
24 delete "of appeals"

25 In line 93747, after the first "the" insert "applicable";  
26 delete "of appeals"

27 The motion was \_\_\_\_\_ agreed to.

28 SYNOPSIS

29 **Appeals of Board of Tax Appeals decisions**

30 **R.C. 5717.04**

31 Requires an appeal from a decision of the Board of Tax  
32 Appeals to be filed in a Court of Appeals, as under a provision  
33 added by the Senate, but authorizes a party to request that the  
34 appeal be transferred to the Ohio Supreme Court if the appeal  
35 involves a substantial constitutional question or a question of  
36 great public interest. Under current law, such appeals may be  
37 filed with either the Ohio Supreme Court or the appropriate  
38 Court of Appeals.