



# OHIO LEGISLATIVE SERVICE COMMISSION

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## Bill Analysis

Sam Benham

### **H.B. 70**

132nd General Assembly  
(As Introduced)

**Reps.** Merrin, DeVitis, Goodman, Dean, Riedel, Hood, Keller, Brinkman, Roegner, Vitale, Becker, Sheehy, Wiggam, Thompson, Retherford, Koehler, Householder, Henne, Stein, Butler, LaTourette

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### **BILL SUMMARY**

- Requires stickers to be affixed on retail gas station pumps displaying the rates of state and federal tax on gasoline and diesel fuel.
  - Requires the Director of Agriculture to design and produce the stickers in accordance with the bill's specifications and to deliver them to the local sealers who are responsible for inspecting gas station pumps.
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### **CONTENT AND OPERATION**

#### **Motor fuel tax sticker**

The bill requires stickers to be placed on retail gas station pumps showing the federal and state excise taxes imposed on each gallon of gasoline and diesel fuel. The Director of Agriculture would design and produce the stickers according to specifications prescribed by the bill. The first stickers would have to be designed and produced within 60 days after the bill's effective date. The stickers would be placed on pumps by the local officials who currently are charged with inspecting those pumps, i.e., a county auditor or municipal sealer (collectively referred to herein as "local sealers"). After producing the stickers, the Director must notify local sealers and, upon the order of each sealer, deliver enough to the sealer to allow for the stickers to be placed on each retail service pump that the sealer is charged with inspecting.

Each local sealer must affix the stickers within 14 months after receiving the stickers. A sealer is required to replace a sticker if it becomes unreadable or if the same sticker has been displayed on a pump for three years. The sealer may obtain additional

stickers from the Director upon request. A retail gas station operator is not liable for affixing or maintaining the stickers.

### Tax rate changes

If the federal or state excise tax rate on gasoline or diesel changes, the Director of Agriculture is required to produce new stickers reflecting the change within 60 days after the rate change takes effect, and local sealers would have 14 months after receiving the new stickers to place them on fuel pumps.

### Design

The bill prescribes several design attributes of the sticker. For example, the bill specifies its minimum dimensions (neither side can be greater than 4½" or less than 3½") and several visual requirements, e.g., how information is to be arranged and the colors that may be displayed on the sticker (red, white, or blue). The bill requires state and federal motor fuel tax rates to be arranged on the sticker as follows:

	GASOLINE	DIESEL FUEL
FEDERAL TAX	[federal gasoline rate]	[federal diesel fuel rate]
STATE TAX	[state gasoline rate]	[state diesel fuel rate]
TOTAL TAX	[sum of state and federal gasoline rates]	[sum of state and federal diesel fuel rates]

The sticker also must display the state seal (although it does not have to appear in any particular size), and include the statement "This notice is required by the Ohio Fuel Transparency Act, O.R.C. 5735.50." The bill prohibits the sticker from displaying any information other than that prescribed by the bill, including the names of a public official or state agency.<sup>1</sup>

The current state tax rate is 28¢ per gallon for both gasoline and diesel. The federal tax rates are 18.3¢ per gallon for gasoline and 24.3¢ for diesel.

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## HISTORY

ACTION	DATE
Introduced	02-15-17

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<sup>1</sup> R.C. 5735.50.

