

Am. Sub. H.B. 62  
As Passed by the Senate  
TAXCD1, TAXCD5,  
TAXCD10, and DOTCD40

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

- In line 3720, delete "(F)" and insert "(D)" 1
- In line 3727, delete "(F)" and insert "(D)" 2
- In line 8437, reinsert "The"; delete the balance of the line 3
- In line 8438, strike through "total rate of"; delete 4  
"thirty-four"; strike through "cents" 5
- In line 8439, strike through "per gallon"; delete " 6  
Twenty-eight thirty-fourths of" 7
- In line 8440, delete "the revenue from the tax" and insert 8  
"rates prescribed by divisions (E) and (F) of this section." 9
- The revenue derived from twenty-eight cents per gallon of 10  
such tax rates" 11
- In line 8583, delete "Six thirty-fourths of the revenue from 12  
the tax" and insert "The revenue derived from any portion of the 13  
tax rates that exceeds twenty-eight cents per gallon of motor 14  
fuel" 15
- In line 8585, delete "division (A)" and insert "divisions (A) 16  
and (D)" 17

In line 8647, delete "(D)"; strike through "The tax commissioner may adopt rules as necessary to" 18  
19

In line 8648, strike through "administer this section." 20

In line 8649, delete "(E)" and insert "(D)" 21

After line 8652, insert: 22

"(E) Except as otherwise provided by division (F) of this section, the rates of tax imposed by this section on each gallon of motor fuel on and after July 1, 2019, shall be as follows: 23  
24

(1) Thirty-eight and one-half cents on each gallon of gasoline; 26  
27

(2) Forty-seven cents on each gallon of motor fuel other than gasoline." 28  
29

In line 8655, delete "Seven" and insert "Ten" 30

In line 8657, delete "Fourteen" and insert "Twenty" 31

In line 8659, delete "Twenty-one" and insert "Thirty" 32

In line 8661, delete "Twenty-eight" and insert "Forty" 33

In line 8663, delete "Thirty-four" and insert "Forty-seven" 34

After line 8663, insert: 35

"(G) The tax commissioner may adopt rules as necessary to administer this section." 36  
37

In line 9385, delete "\$668,734,023 \$661,604,799" and insert "\$932,734,023 \$925,604,799" 38  
39

In line 9398, delete "\$3,050,987,698 \$3,040,952,391" and insert "\$3,314,987,698 \$3,304,952,391" 40  
41

In line 9409, delete "\$3,241,636,054 \$3,230,549,456" and insert "\$3,505,636,054 \$3,494,549,456" 42  
43

Delete lines 9410 through 9428 44

Delete line 10531 and insert "On" 45

Delete lines 10540 through 10545 46

In line 10581, after "5735.05," insert "and"; delete ",  
5735.053, and 5736.01" 47  
48

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

SYNOPSIS

**Motor fuel tax rates: Add 10.5¢ gasoline, 19¢ diesel and  
minor fuels** 49  
50

**R.C. 5735.05 and 4503.10(C)** 51

Increases the per-gallon motor fuel tax rate from the current 52  
28¢ to 38.5¢ for gasoline and to 47¢ for diesel and minor fuels 53  
beginning July 1, 2019. The rate on CNG would equal the diesel 54  
rate after a five-year phase-in. 55

The Executive bill proposed an 18¢ increase on all fuels 56  
beginning July 1, 2019; the House bill a 10.7¢ increase for 57  
gasoline (with two-year phase-in) and a 20¢ increase for 58  
diesel/minor fuels (with three-year phase-in) beginning October 1, 59  
2019; and the Senate bill a 6¢ increase on all fuels beginning 60  
July 1, 2019. 61

**2% preemptive HOF take** 62

**Section 757.10** 63

Removes a provision added by the House, and retained by the 64  
Senate, that would have reduced the amount of motor fuel tax 65  
revenue credited to the Highway Operating Fund (relative to the 66

Executive) and increased the amount for local funding through the  
 Gasoline Excise Tax Fund. With the provision removed, 2% of all  
 motor fuel tax revenue is preemptively taken by the HOF before  
 being credited to any other purpose or fund (except refunds),  
 leaving 98% of total revenue to be distributed through the  
 statutory formula, as was proposed by the Executive and as is the  
 case in the current FY 2018-FY 2019 biennium.

The House limited the 2% preemptive HOF take only to the  
 existing 28¢-per-gallon portion of the tax, so that the 2% take  
 was not applied to revenue attributable to the bill's tax rate  
 increase, leaving 100% of new revenue attributable to the rate  
 increase to be divided between the HOF and the GETF in a 55% - 45%  
 split. The Senate retained the House's provision. In effect, the  
 amendment slightly increases the HOF percentage of this split and  
 reduces the GETF percentage commensurately.

**Department of Transportation**

**Sections 203.10 and 203.12 (removed)**

Increases appropriations to Highway Operating Fund (Fund  
 7002) line item 772421, Highway Construction - State, by \$264.0  
 million in each of FY 2020 and FY 2021 so that appropriations to  
 the line item total around \$932.7 million in FY 2020 and \$925.6  
 million in FY 2021.

Removes language from the Senate Passed version specifying  
 minimum funding amounts allocated for certain programs under  
 ODOT's budget in each of FY 2020 and FY 2021.