

As Introduced

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H. B. No. 70

Representative Merrin

Cosponsors: Representatives DeVitis, Goodman, Dean, Riedel, Hood, Keller, Brinkman, Roegner, Vitale, Becker, Sheehy, Wiggam, Thompson, Retherford, Koehler, Householder, Henne, Stein, Butler, LaTourette

A BILL

To enact section 5735.50 of the Revised Code to 1
enact the "Fuel Tax Transparency Act" requiring 2
stickers to be placed on retail service station 3
pumps displaying the rates of federal and state 4
taxes applicable to gasoline and diesel fuel. 5

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That section 5735.50 of the Revised Code be 6
enacted to read as follows: 7

Sec. 5735.50. (A) As used in this section: 8

(1) "Rate of federal motor fuel tax" means the rate of tax 9
levied under section 4081 of the Internal Revenue Code on one 10
gallon of gasoline other than aviation gasoline or one gallon of 11
diesel fuel, as those terms are defined in section 4083 of the 12
Internal Revenue Code. 13

(2) "Rate of state motor fuel tax" means the aggregate 14
rate of tax levied under sections 5735.05, 5735.25, 5735.29, and 15
5735.30 of the Revised Code on one gallon of gasoline or one 16

gallon of diesel fuel. 17

(3) "Adjustment date" means the effective date of this act 18
or a date on which a change in the rate of federal or state 19
motor fuel tax takes effect. 20

(4) "Fuel tax sticker" means a sticker described in 21
division (B)(1) of this section. 22

(5) "Retail pump" means a pump situated at a retail 23
service station through which gasoline or diesel fuel is pumped 24
directly into motor vehicle fuel tanks for consumption. 25

(6) "Municipal sealer" means a sealer of weights and 26
measures appointed under section 733.63 of the Revised Code. 27

(B)(1) The director of agriculture shall, within sixty 28
days after an adjustment date, design and cause to be produced a 29
sticker that displays, in readable font, the following 30
information: 31

(a) The rate of federal and state motor fuel tax as of the 32
adjustment date. The information required by division (B)(1)(a) 33
of this section shall be categorized and arranged on the sticker 34
as such information is categorized and arranged on the following 35
table: 36

	<u>GASOLINE</u>	<u>DIESEL FUEL</u>	
<u>FEDERAL TAX</u>	<u>[Rate of federal motor</u>	<u>[Rate of federal motor</u>	38
	<u>fuel tax on gasoline</u>	<u>fuel tax on diesel fuel]</u>	39
	<u>other than aviation</u>		40
	<u>gasoline]</u>		41
<u>STATE TAX</u>	<u>[Rate of state motor</u>	<u>[Rate of state motor</u>	42
	<u>fuel tax on gasoline]</u>	<u>fuel tax on diesel fuel]</u>	43
<u>TOTAL TAX</u>	<u>[sum of the rate of</u>	<u>[sum of the rate of</u>	44

<u>federal motor fuel tax</u>	<u>state motor fuel tax</u>	45
<u>on gasoline other than</u>	<u>on diesel fuel plus the</u>	46
<u>aviation gasoline plus</u>	<u>rate of state motor</u>	47
<u>the rate of state motor</u>	<u>fuel tax on diesel</u>	48
<u>fuel tax on gasoline]</u>	<u>fuel]</u>	49

Each of the three columns in the table described in 50
division (B) (1) (a) of this section shall be separated by a 51
vertical line and each of the four rows shall be separated by a 52
horizontal line. The table shall be enclosed within lines 53
forming a box such that "federal tax," "state tax," "total tax," 54
and the corresponding gasoline and diesel rates appear as 55
individual cells within a grid pattern. 56

(b) A representation of the great seal of the state as 57
described in section 5.10 of the Revised Code without regard to 58
the minimum dimensions prescribed by that section; 59

(c) At the bottom of the sticker and in a font smaller 60
than that used to display the information described in division 61
(B) (1) (a) of this section, a statement that reads as follows: 62
"THIS NOTICE IS REQUIRED BY THE OHIO FUEL TAX TRANSPARENCY ACT, 63
O.R.C. 5735.50." 64

(2) A fuel tax sticker shall not display any information 65
other than the information required under divisions (B) (1) (a) to 66
(c) of this section, and shall not display the name of any 67
public official, state employee, or state agency. No color shall 68
be displayed on the sticker other than red, white, or blue. The 69
width and length of a fuel tax sticker shall not be less than 70
three and one-half inches and shall not exceed four and one-half 71
inches. 72

(3) The director shall, within sixty days after an 73

adjustment date, distribute fuel tax stickers to each county 74
auditor or municipal sealer in the number requested by the 75
auditor or sealer under division (C) (1) of this section. The 76
director shall not charge a county auditor, municipal sealer, or 77
any person for the creation or delivery of a fuel tax sticker 78
under this section. 79

(C) (1) Within fifteen days after an adjustment date, the 80
director of agriculture shall notify each county auditor and 81
municipal sealer that the director is designing and causing to 82
be produced fuel tax stickers as required under division (B) (1) 83
of this section. Within fifteen days after receipt of such a 84
notice, a county auditor or municipal sealer shall notify the 85
director of the number of fuel tax stickers the auditor or 86
sealer requires to perform the auditor's or sealer's duties 87
under division (C) (2) of this section. 88

(2) Each county auditor or municipal sealer or an employee 89
thereof shall affix fuel tax stickers received from the director 90
of agriculture on each retail pump the auditor or sealer is 91
required to inspect under the authority of section 1327.52 of 92
the Revised Code. Each sticker shall be affixed on or before the 93
earlier of fourteen months following an adjustment date or the 94
date the auditor or sealer or an employee thereof arrives on the 95
premises of a retail service station for the purposes of 96
carrying out a required inspection or other official business, 97
including the performance of the auditor's or sealer's duties 98
under section 1327.52 of the Revised Code. A sticker shall be 99
displayed in a clear and prominent manner and shall be affixed 100
on each face of a retail pump on which a meter measuring the 101
volume of gasoline or diesel fuel dispensed is located. A 102
sticker shall not be affixed in a manner that obstructs or 103
obscures any other sticker or notice required to be displayed 104

pursuant to federal, state, or local law. A county auditor or 105
municipal sealer or employee thereof shall replace any fuel tax 106
sticker that is no longer readable or is no longer affixed as 107
required under division (C)(2) of this section or that has been 108
affixed on a retail pump for more than three consecutive years. 109

(D) A county auditor or municipal sealer may notify the 110
director of agriculture at any time if the auditor or sealer 111
requires additional fuel tax stickers to perform the auditor's 112
or sealer's duties under this section. Upon receiving such a 113
request, the director shall distribute the number of fuel tax 114
stickers so requested to the auditor or sealer. 115

(E) Nothing in this section makes the owner or operator of 116
a retail service station liable for affixing or maintaining a 117
fuel tax sticker. 118