

**As Introduced**

**132nd General Assembly**

**Regular Session**

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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**

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**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