

As Introduced

**132nd General Assembly
Regular Session
2017-2018**

S. B. No. 113

**Senator Coley
Cosponsor: Senator Terhar**

A BILL

To amend sections 4503.10, 5735.06, and 5735.10 and 1
to enact sections 4501.50, 4503.106, and 5735.50 2
of the Revised Code to levy an additional 3
registration tax on passenger cars, 4
noncommercial motor vehicles, and commercial 5
cars and trucks beginning on January 1, 2020; to 6
authorize a per-gallon motor fuel retail price 7
reduction for consumers that is equal to the 8
state per-gallon motor fuel tax of \$.28; and to 9
exempt each gallon of motor fuel that is sold at 10
the reduced retail price from the state motor 11
fuel tax. 12

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

Section 1. That sections 4503.10, 5735.06, and 5735.10 be 13
amended and sections 4501.50, 4503.106, and 5735.50 of the 14
Revised Code be enacted to read as follows: 15

Sec. 4501.50. (A) There is hereby created in the state 16
treasury the motor fuel tax abatement fund. The fund shall 17
consist of all money the registrar of motor vehicles receives 18

under division (C) (2) of section 4503.10 of the Revised Code. 19
All investment earnings of the fund shall be credited to the 20
fund. 21

(B) All money in the fund shall be used in accordance with 22
Section 5a of Article XII, Ohio Constitution. The registrar 23
shall distribute the money in the fund in the same manner and in 24
the same proportions as revenue from the tax levied under 25
section 5735.05 of the Revised Code. 26

Sec. 4503.10. (A) The owner of every snowmobile, off- 27
highway motorcycle, and all-purpose vehicle required to be 28
registered under section 4519.02 of the Revised Code shall file 29
an application for registration under section 4519.03 of the 30
Revised Code. The owner of a motor vehicle, other than a 31
snowmobile, off-highway motorcycle, or all-purpose vehicle, that 32
is not designed and constructed by the manufacturer for 33
operation on a street or highway may not register it under this 34
chapter except upon certification of inspection pursuant to 35
section 4513.02 of the Revised Code by the sheriff, or the chief 36
of police of the municipal corporation or township, with 37
jurisdiction over the political subdivision in which the owner 38
of the motor vehicle resides. Except as provided in section 39
4503.103 of the Revised Code, every owner of every other motor 40
vehicle not previously described in this section and every 41
person mentioned as owner in the last certificate of title of a 42
motor vehicle that is operated or driven upon the public roads 43
or highways shall cause to be filed each year, by mail or 44
otherwise, in the office of the registrar of motor vehicles or a 45
deputy registrar, a written or electronic application or a 46
preprinted registration renewal notice issued under section 47
4503.102 of the Revised Code, the form of which shall be 48
prescribed by the registrar, for registration for the following 49

registration year, which shall begin on the first day of January 50
of every calendar year and end on the thirty-first day of 51
December in the same year. Applications for registration and 52
registration renewal notices shall be filed at the times 53
established by the registrar pursuant to section 4503.101 of the 54
Revised Code. A motor vehicle owner also may elect to apply for 55
or renew a motor vehicle registration by electronic means using 56
electronic signature in accordance with rules adopted by the 57
registrar. Except as provided in division (J) of this section, 58
applications for registration shall be made on blanks furnished 59
by the registrar for that purpose, containing the following 60
information: 61

(1) A brief description of the motor vehicle to be 62
registered, including the year, make, model, and vehicle 63
identification number, and, in the case of commercial cars, the 64
gross weight of the vehicle fully equipped computed in the 65
manner prescribed in section 4503.08 of the Revised Code; 66

(2) The name and residence address of the owner, and the 67
township and municipal corporation in which the owner resides; 68

(3) The district of registration, which shall be 69
determined as follows: 70

(a) In case the motor vehicle to be registered is used for 71
hire or principally in connection with any established business 72
or branch business, conducted at a particular place, the 73
district of registration is the municipal corporation in which 74
that place is located or, if not located in any municipal 75
corporation, the county and township in which that place is 76
located. 77

(b) In case the vehicle is not so used, the district of 78

registration is the municipal corporation or county in which the 79
owner resides at the time of making the application. 80

(4) Whether the motor vehicle is a new or used motor 81
vehicle; 82

(5) The date of purchase of the motor vehicle; 83

(6) Whether the fees required to be paid for the 84
registration or transfer of the motor vehicle, during the 85
preceding registration year and during the preceding period of 86
the current registration year, have been paid. Each application 87
for registration shall be signed by the owner, either manually 88
or by electronic signature, or pursuant to obtaining a limited 89
power of attorney authorized by the registrar for registration, 90
or other document authorizing such signature. If the owner 91
elects to apply for or renew the motor vehicle registration with 92
the registrar by electronic means, the owner's manual signature 93
is not required. 94

(7) The owner's social security number, driver's license 95
number, or state identification number, or, where a motor 96
vehicle to be registered is used for hire or principally in 97
connection with any established business, the owner's federal 98
taxpayer identification number. The bureau of motor vehicles 99
shall retain in its records all social security numbers provided 100
under this section, but the bureau shall not place social 101
security numbers on motor vehicle certificates of registration. 102

(B) Except as otherwise provided in this division, each 103
time an applicant first registers a motor vehicle in the 104
applicant's name, the applicant shall present for inspection a 105
physical certificate of title or memorandum certificate showing 106
title to the motor vehicle to be registered in the name of the 107

applicant if a physical certificate of title or memorandum 108
certificate has been issued by a clerk of a court of common 109
pleas. If, under sections 4505.021, 4505.06, and 4505.08 of the 110
Revised Code, a clerk instead has issued an electronic 111
certificate of title for the applicant's motor vehicle, that 112
certificate may be presented for inspection at the time of first 113
registration in a manner prescribed by rules adopted by the 114
registrar. An applicant is not required to present a certificate 115
of title to an electronic motor vehicle dealer acting as a 116
limited authority deputy registrar in accordance with rules 117
adopted by the registrar. When a motor vehicle inspection and 118
maintenance program is in effect under section 3704.14 of the 119
Revised Code and rules adopted under it, each application for 120
registration for a vehicle required to be inspected under that 121
section and those rules shall be accompanied by an inspection 122
certificate for the motor vehicle issued in accordance with that 123
section. The application shall be refused if any of the 124
following applies: 125

- (1) The application is not in proper form. 126
- (2) The application is prohibited from being accepted by 127
division (D) of section 2935.27, division (A) of section 128
2937.221, division (A) of section 4503.13, division (B) of 129
section 4510.22, or division (B) (1) of section 4521.10 of the 130
Revised Code. 131
- (3) A certificate of title or memorandum certificate of 132
title is required but does not accompany the application or, in 133
the case of an electronic certificate of title, is required but 134
is not presented in a manner prescribed by the registrar's 135
rules. 136
- (4) All registration and transfer fees for the motor 137

vehicle, for the preceding year or the preceding period of the 138
current registration year, have not been paid. 139

(5) The owner or lessee does not have an inspection 140
certificate for the motor vehicle as provided in section 3704.14 141
of the Revised Code, and rules adopted under it, if that section 142
is applicable. 143

This section does not require the payment of license or 144
registration taxes on a motor vehicle for any preceding year, or 145
for any preceding period of a year, if the motor vehicle was not 146
taxable for that preceding year or period under sections 147
4503.02, 4503.04, 4503.11, 4503.12, and 4503.16 or Chapter 4504. 148
of the Revised Code. When a certificate of registration is 149
issued upon the first registration of a motor vehicle by or on 150
behalf of the owner, the official issuing the certificate shall 151
indicate the issuance with a stamp on the certificate of title 152
or memorandum certificate or, in the case of an electronic 153
certificate of title, an electronic stamp or other notation as 154
specified in rules adopted by the registrar, and with a stamp on 155
the inspection certificate for the motor vehicle, if any. The 156
official also shall indicate, by a stamp or by other means the 157
registrar prescribes, on the registration certificate issued 158
upon the first registration of a motor vehicle by or on behalf 159
of the owner the odometer reading of the motor vehicle as shown 160
in the odometer statement included in or attached to the 161
certificate of title. Upon each subsequent registration of the 162
motor vehicle by or on behalf of the same owner, the official 163
also shall so indicate the odometer reading of the motor vehicle 164
as shown on the immediately preceding certificate of 165
registration. 166

The registrar shall include in the permanent registration 167

record of any vehicle required to be inspected under section 168
3704.14 of the Revised Code the inspection certificate number 169
from the inspection certificate that is presented at the time of 170
registration of the vehicle as required under this division. 171

(C) (1) Except as otherwise provided in division (C) (1) of 172
this section, for each registration renewal with an expiration 173
date on or after October 1, 2003, and for each initial 174
application for registration received on and after that date, 175
the registrar and each deputy registrar shall collect an 176
additional fee of eleven dollars for each application for 177
registration and registration renewal received. For vehicles 178
specified in divisions (A) (1) to (21) of section 4503.042 of the 179
Revised Code, commencing with each registration renewal with an 180
expiration date on or after October 1, 2009, and for each 181
initial application received on or after that date, the 182
registrar and deputy registrar shall collect an additional fee 183
of thirty dollars for each application for registration and 184
registration renewal received. The additional fee is for the 185
purpose of defraying the department of public safety's costs 186
associated with the administration and enforcement of the motor 187
vehicle and traffic laws of Ohio. Each deputy registrar shall 188
transmit the fees collected under division (C) (1) of this 189
section in the time and manner provided in this section. The 190
registrar shall deposit all moneys received under division (C) 191
(1) of this section into the state highway safety fund 192
established in section 4501.06 of the Revised Code. 193

(2) Commencing with each registration renewal with an 194
expiration date on or after January 1, 2020, and for each 195
initial registration application received on and after that 196
date, the registrar and each deputy registrar shall collect the 197
following fee: 198

(a) For a passenger car or noncommercial motor vehicle, 199
one hundred forty-nine dollars; 200

(b) For commercial cars and commercial trucks specified in 201
divisions (A) (1) to (21) of section 4503.042 of the Revised 202
Code, six hundred eighty-four dollars. 203

The additional fee is to provide funds for the purposes 204
prescribed in Section 5a of Article XII, Ohio Constitution. Each 205
deputy registrar shall transmit the fees collected under 206
divisions (C) (2) (a) and (b) of this section in the time and 207
manner provided in this section. The registrar shall deposit all 208
moneys received under divisions (C) (2) (a) and (b) of this 209
section into the motor fuel tax abatement fund established in 210
section 4501.50 of the Revised Code. 211

(3) In addition, a charge of twenty-five cents shall be 212
made for each reflectorized safety license plate issued, and a 213
single charge of twenty-five cents shall be made for each county 214
identification sticker or each set of county identification 215
stickers issued, as the case may be, to cover the cost of 216
producing the license plates and stickers, including material, 217
manufacturing, and administrative costs. Those fees shall be in 218
addition to the license tax. If the total cost of producing the 219
plates is less than twenty-five cents per plate, or if the total 220
cost of producing the stickers is less than twenty-five cents 221
per sticker or per set issued, any excess moneys accruing from 222
the fees shall be distributed in the same manner as provided by 223
section 4501.04 of the Revised Code for the distribution of 224
license tax moneys. If the total cost of producing the plates 225
exceeds twenty-five cents per plate, or if the total cost of 226
producing the stickers exceeds twenty-five cents per sticker or 227
per set issued, the difference shall be paid from the license 228

tax moneys collected pursuant to section 4503.02 of the Revised Code. 229
230

(D) Each deputy registrar shall be allowed a fee of three 231
dollars and fifty cents for each application for registration 232
and registration renewal notice the deputy registrar receives, 233
which shall be for the purpose of compensating the deputy 234
registrar for the deputy registrar's services, and such office 235
and rental expenses, as may be necessary for the proper 236
discharge of the deputy registrar's duties in the receiving of 237
applications and renewal notices and the issuing of 238
registrations. 239

(E) Upon the certification of the registrar, the county 240
sheriff or local police officials shall recover license plates 241
erroneously or fraudulently issued. 242

(F) Each deputy registrar, upon receipt of any application 243
for registration or registration renewal notice, together with 244
the license fee and any local motor vehicle license tax levied 245
pursuant to Chapter 4504. of the Revised Code, shall transmit 246
that fee and tax, if any, in the manner provided in this 247
section, together with the original and duplicate copy of the 248
application, to the registrar. The registrar, subject to the 249
approval of the director of public safety, may deposit the funds 250
collected by those deputies in a local bank or depository to the 251
credit of the "state of Ohio, bureau of motor vehicles." Where a 252
local bank or depository has been designated by the registrar, 253
each deputy registrar shall deposit all moneys collected by the 254
deputy registrar into that bank or depository not more than one 255
business day after their collection and shall make reports to 256
the registrar of the amounts so deposited, together with any 257
other information, some of which may be prescribed by the 258

treasurer of state, as the registrar may require and as 259
prescribed by the registrar by rule. The registrar, within three 260
days after receipt of notification of the deposit of funds by a 261
deputy registrar in a local bank or depository, shall draw on 262
that account in favor of the treasurer of state. The registrar, 263
subject to the approval of the director and the treasurer of 264
state, may make reasonable rules necessary for the prompt 265
transmittal of fees and for safeguarding the interests of the 266
state and of counties, townships, municipal corporations, and 267
transportation improvement districts levying local motor vehicle 268
license taxes. The registrar may pay service charges usually 269
collected by banks and depositories for such service. If deputy 270
registrars are located in communities where banking facilities 271
are not available, they shall transmit the fees forthwith, by 272
money order or otherwise, as the registrar, by rule approved by 273
the director and the treasurer of state, may prescribe. The 274
registrar may pay the usual and customary fees for such service. 275

(G) This section does not prevent any person from making 276
an application for a motor vehicle license directly to the 277
registrar by mail, by electronic means, or in person at any of 278
the registrar's offices, upon payment of a service fee of three 279
dollars and fifty cents for each application. 280

(H) No person shall make a false statement as to the 281
district of registration in an application required by division 282
(A) of this section. Violation of this division is falsification 283
under section 2921.13 of the Revised Code and punishable as 284
specified in that section. 285

(I) (1) Where applicable, the requirements of division (B) 286
of this section relating to the presentation of an inspection 287
certificate issued under section 3704.14 of the Revised Code and 288

rules adopted under it for a motor vehicle, the refusal of a 289
license for failure to present an inspection certificate, and 290
the stamping of the inspection certificate by the official 291
issuing the certificate of registration apply to the 292
registration of and issuance of license plates for a motor 293
vehicle under sections 4503.102, 4503.12, 4503.14, 4503.15, 294
4503.16, 4503.171, 4503.172, 4503.19, 4503.40, 4503.41, 4503.42, 295
4503.43, 4503.44, 4503.46, 4503.47, and 4503.51 of the Revised 296
Code. 297

(2) (a) The registrar shall adopt rules ensuring that each 298
owner registering a motor vehicle in a county where a motor 299
vehicle inspection and maintenance program is in effect under 300
section 3704.14 of the Revised Code and rules adopted under it 301
receives information about the requirements established in that 302
section and those rules and about the need in those counties to 303
present an inspection certificate with an application for 304
registration or preregistration. 305

(b) Upon request, the registrar shall provide the director 306
of environmental protection, or any person that has been awarded 307
a contract under section 3704.14 of the Revised Code, an on-line 308
computer data link to registration information for all passenger 309
cars, noncommercial motor vehicles, and commercial cars that are 310
subject to that section. The registrar also shall provide to the 311
director of environmental protection a magnetic data tape 312
containing registration information regarding passenger cars, 313
noncommercial motor vehicles, and commercial cars for which a 314
multi-year registration is in effect under section 4503.103 of 315
the Revised Code or rules adopted under it, including, without 316
limitation, the date of issuance of the multi-year registration, 317
the registration deadline established under rules adopted under 318
section 4503.101 of the Revised Code that was applicable in the 319

year in which the multi-year registration was issued, and the 320
registration deadline for renewal of the multi-year 321
registration. 322

(J) Subject to division (K) of this section, application 323
for registration under the international registration plan, as 324
set forth in sections 4503.60 to 4503.66 of the Revised Code, 325
shall be made to the registrar on forms furnished by the 326
registrar. In accordance with international registration plan 327
guidelines and pursuant to rules adopted by the registrar, the 328
forms shall include the following: 329

(1) A uniform mileage schedule; 330

(2) The gross vehicle weight of the vehicle or combined 331
gross vehicle weight of the combination vehicle as declared by 332
the registrant; 333

(3) Any other information the registrar requires by rule. 334

(K) The registrar shall determine the feasibility of 335
implementing an electronic commercial fleet licensing and 336
management program that will enable the owners of commercial 337
tractors, commercial trailers, and commercial semitrailers to 338
conduct electronic transactions by July 1, 2010, or sooner. If 339
the registrar determines that implementing such a program is 340
feasible, the registrar shall adopt new rules under this 341
division or amend existing rules adopted under this division as 342
necessary in order to respond to advances in technology. 343

If international registration plan guidelines and 344
provisions allow member jurisdictions to permit applications for 345
registrations under the international registration plan to be 346
made via the internet, the rules the registrar adopts under this 347
division shall permit such action. 348

Sec. 4503.106. (A) Commencing with each registration 349
renewal with an expiration date on or after January 1, 2020, and 350
for each initial registration application received on and after 351
that date for a motor vehicle described in division (C) (2) (a) or 352
(b) of section 4503.10 of the Revised Code, the registrar of 353
motor vehicles shall issue with each motor vehicle certificate 354
of registration a motor fuel tax reduction card. The reduction 355
card shall contain all of the following information in a form 356
the registrar shall prescribe: 357

(1) The name and residence address of the owner; 358

(2) A brief description of the motor vehicle for which the 359
reduction card is issued, which shall be the same vehicle for 360
which the related certificate of registration is issued; 361

(3) Whether the vehicle is or is not a commercial car or 362
commercial truck; 363

(4) A unique motor fuel tax reduction card number; 364

(5) Any other information as the registrar may specify for 365
inclusion on the card. 366

(B) Commencing on January 1, 2020, a person who is not a 367
resident of this state and is the registered owner of a motor 368
vehicle that would be registered in this state as a passenger 369
car or a noncommercial motor vehicle and is registered in 370
another state may purchase a motor fuel tax reduction card only 371
from the registrar for that motor vehicle. The cost for such a 372
reduction card is equal to the fee established under division 373
(C) (2) (a) of section 4503.10 of the Revised Code. 374

Commencing on January 1, 2020, a person who is not a 375
resident of this state and is the registered owner of a motor 376
vehicle that would be registered in this state as a commercial 377

car or commercial truck and is registered in another state may 378
purchase a motor fuel tax reduction card only from the registrar 379
for that motor vehicle. The cost for such a reduction card is 380
equal to the fee established under division (C) (2) (b) of section 381
4503.10 of the Revised Code. 382

A motor fuel reduction card purchased under division (B) 383
of this section shall include all of the information specified 384
under divisions (A) (1) to (5) of this section. The registrar 385
shall deposit all money received under this division into the 386
motor fuel tax abatement fund established in section 4501.50 of 387
the Revised Code. 388

(C) All motor fuel tax reduction cards remain the property 389
of the bureau of motor vehicles, and a card may be canceled or 390
recalled, and the registrar may order a card to be seized by a 391
law enforcement officer, in accordance with criteria the 392
registrar shall establish. A person whose card is canceled, 393
recalled, or seized may appeal such action to the registrar in 394
accordance with an appeal procedure the registrar shall 395
establish. A person may appeal an adverse decision of the 396
registrar at the appeal procedure to the proper court of common 397
pleas. 398

(D) The registrar shall adopt such rules as the registrar 399
may determine necessary to implement this section, including 400
provisions governing the grounds for cancellation of a fuel tax 401
reduction card, the replacement of a damaged, defective, lost, 402
mutilated, or stolen card, the grounds for seizure of a card by 403
a law enforcement officer, and the appeal procedure required by 404
division (C) of this section. 405

(E) (1) No person other than the registrar or an agent of 406
the registrar shall create or reproduce a motor fuel tax 407

reduction card. No person shall tamper with a motor fuel tax 408
reduction card. 409

(2) Except as provided in division (E)(2) of this section, 410
whoever violates division (E)(1) of this section is guilty of a 411
felony of the fifth degree. Whoever violates division (E)(1) of 412
this section and previously has pleaded guilty to or been 413
convicted of one or more such violations is guilty of a felony 414
of the fourth degree. 415

(3) The offenses established under division (E)(1) of this 416
section are strict liability offenses and strict liability is a 417
culpable mental state for purposes of section 2901.20 of the 418
Revised Code. The designation of these offenses as strict 419
liability offenses shall not be construed to imply that any 420
other offense, for which there is no specified degree of 421
culpability, is not a strict liability offense. 422

Sec. 5735.06. (A) On or before the last day of each month, 423
each motor fuel dealer shall file with the tax commissioner a 424
report for the preceding calendar month, on forms prescribed by 425
or in a form acceptable to the tax commissioner. The report 426
shall include the following information: 427

(1) An itemized statement of the number of gallons of all 428
motor fuel received during the preceding calendar month by such 429
motor fuel dealer, which has been produced, refined, prepared, 430
distilled, manufactured, blended, or compounded by such motor 431
fuel dealer in the state; 432

(2) An itemized statement of the number of gallons of all 433
motor fuel received by such motor fuel dealer in the state from 434
any source during the preceding calendar month, other than motor 435
fuel included in division (A)(1) of this section, together with 436

a statement showing the date of receipt of such motor fuel; the 437
name of the person from whom purchased or received; the date of 438
receipt of each shipment of motor fuel; the point of origin and 439
the point of destination of each shipment; the quantity of each 440
of said purchases or shipments; the name of the carrier; the 441
number of gallons contained in each car if shipped by rail; the 442
point of origin, destination, and shipper if shipped by pipe 443
line; or the name and owner of the boat, barge, or vessel if 444
shipped by water; 445

(3) An itemized statement of the number of gallons of 446
motor fuel which such motor fuel dealer has during the preceding 447
calendar month: 448

(a) For motor fuel other than gasoline sold for use other 449
than for operating motor vehicles on the public highways or on 450
waters within the boundaries of this state; 451

(b) Exported from this state to any other state or foreign 452
country as provided in division (A) (4) of section 5735.05 of the 453
Revised Code; 454

(c) Sold to the United States government or any of its 455
agencies; 456

(d) Sold for delivery to motor fuel dealers; 457

(e) Sold exclusively for use in the operation of 458
aircraft. 459

(4) Beginning with the report required to be filed in 460
February 2020, the total number of gallons of motor fuel 461
certified to the motor fuel dealer under division (B) (2) of 462
section 5735.10 of the Revised Code for the preceding month; 463

(5) Such other information incidental to the enforcement 464

of the motor fuel laws of the state as the commissioner 465
requires. 466

(B) The report shall show the tax due, computed as 467
follows: 468

(1) The following deductions shall be made from the total 469
number of gallons of motor fuel received by the motor fuel 470
dealer within the state during the preceding calendar month: 471

(a) The total number of gallons of motor fuel received by 472
the motor fuel dealer within the state and sold or otherwise 473
disposed of during the preceding calendar month as set forth in 474
section 5735.05 of the Revised Code; 475

(b) The total number of gallons received during the 476
preceding calendar month and sold or otherwise disposed of to 477
another licensed motor fuel dealer pursuant to section 5735.05 478
of the Revised Code; 479

(c) To cover the costs of the motor fuel dealer in 480
compiling the report, and evaporation, shrinkage, or other 481
unaccounted-for losses: 482

(i) If the report is timely filed and the tax is timely 483
paid, three per cent of the total number of gallons of motor 484
fuel received by the motor fuel dealer within the state during 485
the preceding calendar month less the total number of gallons 486
deducted under divisions (B) (1) (a) and (b) of this section, less 487
one per cent of the total number of gallons of motor fuel that 488
were sold to a retail dealer during the preceding calendar 489
month; 490

(ii) If the report required by division (A) of this 491
section is not timely filed and the tax is not timely paid, no 492
deduction shall be allowed; 493

(iii) If the report is incomplete, no deduction shall be 494
allowed for any fuel on which the tax is not timely reported and 495
paid; 496

(d) Beginning with the report required to be filed in 497
February 2020, the total number of gallons of motor fuel 498
certified to the motor fuel dealer under division (B) (2) of 499
section 5735.10 of the Revised Code for the preceding month. 500

(2) The number of gallons remaining after the deductions 501
have been made shall be multiplied separately by each of the 502
following amounts: 503

(a) The cents per gallon rate; 504

(b) Two cents. 505

The sum of the products obtained in divisions (B) (2) (a) 506
and (b) of this section shall be the amount of motor fuel tax 507
for the preceding calendar month. 508

(C) The report shall be filed together with payment of the 509
tax shown on the report to be due, unless the motor fuel dealer 510
is required by section 5735.062 of the Revised Code to pay the 511
tax by electronic funds transfer, in which case the dealer shall 512
file the report pursuant to this section and pay the tax 513
pursuant to section 5735.062 of the Revised Code. The 514
commissioner may extend the time for filing reports and may 515
remit all or part of penalties which may become due under 516
sections 5735.01 to 5735.99 of the Revised Code. For purposes of 517
this section and sections 5735.062 and 5735.12 of the Revised 518
Code, a report required to be filed under this section is 519
considered filed when it is received by the tax commissioner, 520
and remittance of the tax due is considered to be made when the 521
remittance is received by the tax commissioner or when credited 522

to an account designated by the treasurer of state and the tax 523
commissioner for the receipt of tax remittances. The tax 524
commissioner shall immediately forward to the treasurer of state 525
all amounts received under this section. 526

(D) The tax commissioner may require a motor fuel dealer 527
to file a report for a period other than one month. Such a 528
report, together with payment of the tax, shall be filed not 529
later than thirty days after the last day of the prescribed 530
reporting period. 531

(E) No person required by this section to file a tax 532
report shall file a false or fraudulent tax report or supporting 533
schedule. 534

Sec. 5735.10. (A) As used in this section, "motor fuel tax 535
reduction card" and "reduction card" have the same meanings as 536
in section 5735.50 of the Revised Code. 537

(B) On or before February 5, 2020, and on or before the 538
fifth day of each month thereafter, each retail dealer shall 539
file with the tax commissioner a report for the preceding 540
calendar month, on forms prescribed by the commissioner. The 541
report shall include all of the following information: 542

(1) The number of gallons of motor fuel the retail dealer 543
sold at retail during the preceding calendar month; 544

(2) The number of gallons of motor fuel described in 545
division (B) (1) of this section against which a price reduction 546
was applied pursuant to section 5735.50 of the Revised Code; 547

(3) The name and address of each motor fuel dealer or 548
other person from which the retail dealer obtained motor fuel 549
that the dealer sold at retail during the preceding calendar 550
month; 551

(4) The number of gallons of motor fuel described in 552
division (B) (2) of this section that were obtained from each 553
motor fuel dealer or other person listed under division (B) (3) 554
of this section; 555

(5) The motor fuel tax reduction card number of each 556
reduction card used to reduce the price of motor fuel sold at 557
retail by the retail dealer during the preceding month and the 558
number of gallons of motor fuel with respect to which each such 559
card was used to apply a price reduction pursuant to section 560
5735.50 of the Revised Code. 561

(C) On or before February 5, 2020, and on or before the 562
fifth day of each month thereafter, each retail dealer shall 563
certify the following information to each motor fuel dealer from 564
which the retail dealer obtained motor fuel that the dealer sold 565
at retail during the preceding month: 566

(1) The number of gallons of motor fuel obtained from the 567
motor fuel dealer that the retail dealer sold at retail during 568
the preceding month; 569

(2) The number of gallons of motor fuel described in 570
division (B) (1) of this section against which a price reduction 571
was applied pursuant to section 5735.50 of the Revised Code. 572

(D) Each motor fuel dealer and each retail dealer shall 573
maintain complete and accurate records of purchases and sales of 574
motor fuel and shall procure and retain all invoices, bills of 575
lading, and other documents relating thereto, except that no 576
retail dealer shall be required to issue or maintain invoices 577
relating to that retail dealer's sales of motor fuel. 578

~~(B)~~ (E) Every retail dealer shall take meter readings or 579
totalizer readings and tank stick readings at a retail service 580

station daily. 581

~~(C)~~ (F) Every retail dealer shall maintain accurate 582
records each time a retail pump meter or totalizer is serviced, 583
repaired, or replaced. The repair and replacement records must 584
indicate, at a minimum, the date of the repair or replacement, 585
the meter or pump number, and all ascending and descending 586
numbers. 587

~~(D)~~ (G) Such records and documents shall be open during 588
business hours to the inspection of the tax commissioner, and 589
shall be preserved for a period of four years, unless the 590
commissioner, in writing, consents to their destruction within 591
that period, or by order requires that they be kept for a longer 592
period. 593

No person shall refuse to provide such records and 594
documents to the tax commissioner or any person employed by the 595
commissioner for the purpose of inspecting such records and 596
documents. 597

~~(E)~~ (H) No person required by this section to maintain 598
accurate records shall maintain or provide false or fraudulent 599
records. 600

Sec. 5735.50. (A) As used in this section, "motor fuel tax 601
reduction card" and "reduction card" mean the reduction card 602
issued by the registrar of motor vehicles under section 4503.106 603
of the Revised Code. 604

(B) A person who purchases motor fuel at retail for a 605
motor vehicle from a retail dealer that has the necessary 606
equipment that meets the criteria established under division (E) 607
of this section may present to the retail dealer the motor fuel 608
tax reduction card that was issued for that motor vehicle. Upon 609

processing by the retail dealer, the per-gallon price of the 610
motor fuel shall be reduced by an amount that is equal to the 611
same per-gallon amount as the motor fuel tax imposed by this 612
chapter. 613

(C) The registered owner of a motor vehicle may authorize 614
any other person to utilize the reduction card that was issued 615
for that motor vehicle when purchasing motor fuel for that motor 616
vehicle. 617

(D) A reduction card that is issued under division (B) of 618
section 4503.106 of the Revised Code to a person who is not a 619
resident of this state is valid only when motor fuel is 620
purchased for the motor vehicle for which the reduction card is 621
issued. 622

(E) The tax commissioner, in consultation with the 623
registrar, shall adopt any rules the tax commissioner determines 624
necessary to implement this section, including establishing the 625
criteria that equipment must meet in order to be approved to 626
process a motor fuel tax reduction card. The tax commissioner 627
shall take any measures necessary to prevent the fraudulent use 628
of motor fuel tax reduction cards. 629

(F) (1) No person may utilize a motor fuel tax reduction 630
card when purchasing motor fuel for any motor vehicle other than 631
the motor vehicle for which the reduction card is issued. 632

(2) Except as otherwise provided in division (F) (2) of 633
this section, whoever recklessly violates division (F) (1) of 634
this section is guilty of a misdemeanor of the fourth degree. 635
Whoever recklessly violates division (F) (1) of this section who 636
previously has pleaded guilty to or been convicted of one such 637
violation is guilty of a misdemeanor of the third degree. 638

Whoever recklessly violates division (F) (1) of this section and 639
previously has pleaded guilty to or been convicted of two such 640
violations is guilty of a misdemeanor of the second degree. 641

Whoever recklessly violates division (F) (1) of this section and 642
previously has pleaded guilty to or been convicted of three such 643
violations is guilty of a misdemeanor of the first degree. 644

Whoever recklessly violates division (F) (1) of this section and 645
previously has pleaded guilty to or been convicted of four or 646
more such violations is guilty of a felony of the fifth degree. 647

Section 2. That existing sections 4503.10, 5735.06, and 648
5735.10 of the Revised Code are hereby repealed. 649