

**As Introduced**

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

**S. B. No. 113**

**Senator Coley  
Cosponsor: Senator Terhar**

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**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