

As Introduced

136th General Assembly

Regular Session

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H. B. No. 1019

Representatives White, A., Thomas, J.

To amend sections 5735.50 and 5735.99 of the
Revised Code to temporarily reduce certain motor
fuel taxes, to levy a temporary retail tax on
certain motor fuel, to require gas stations to
provide itemized receipts to customers, to make
appropriations to supplement the loss of motor
fuel tax revenues and to make payments to gas
stations, and to declare an emergency.

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

Section 1. That sections 5735.50 and 5735.99 of the
Revised Code be amended to read as follows:

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

(1) "Federal motor fuel tax" means the tax levied under
section 4081 of the Internal Revenue Code on gasoline other than
aviation gasoline or diesel fuel, as those terms are defined in
section 4083 of the Internal Revenue Code.

(2) "State motor fuel tax" means the tax levied under
section 5735.05 of the Revised Code on gasoline or diesel fuel.

(3) "Rate of federal motor fuel tax" means the rate of
federal motor fuel tax levied under section 4081 of the Internal
Revenue Code on one gallon of gasoline other than aviation

gasoline or one gallon of diesel fuel,~~as those terms are~~ 21
~~defined in section 4083 of the Internal Revenue Code.~~ 22

~~(2)~~ (4) "Rate of state motor fuel tax" means the rate of 23
state motor fuel tax ~~levied under section 5735.05 of the Revised~~ 24
~~Code~~ on one gallon of gasoline or one gallon of diesel fuel. 25

~~(3)~~ (5) "Adjustment date" means a date on which a change in 26
the rate of federal or state motor fuel tax takes effect or, if 27
such a change occurs within six months after an adjustment date, 28
the first day of the seventh month following that adjustment 29
date. 30

~~(4)~~ (6) "Fuel tax notice" means a notice described in 31
division (B) (1) of this section. 32

~~(5)~~ (7) "Retail pump" means a pump situated at a retail 33
service station through which gasoline or diesel fuel is pumped 34
directly into motor vehicle fuel tanks for consumption. 35

~~(6)~~ (8) "Municipal sealer" means a sealer of weights and 36
measures appointed under section 733.63 of the Revised Code. 37

(B) (1) The director of agriculture shall, within ninety 38
days after an adjustment date, design and cause to be produced a 39
notice that displays, in readable font, the following 40
information, which the director may obtain in consultation with 41
the tax commissioner: 42

(a) The rate of federal and state motor fuel tax as of the 43
adjustment date. The information required by division (B) (1) (a) 44
of this section shall be categorized and arranged on the notice 45
as such information is categorized and arranged on the following 46
table: 47

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	1	2	3
A		GASOLINE	DIESEL FUEL
B	FEDERAL TAX	[Rate of federal motor fuel tax on gasoline other than aviation gasoline]	[Rate of federal motor fuel tax on diesel fuel]
C	STATE TAX	[Rate of state motor fuel tax on gasoline]	[Rate of state motor fuel tax on diesel fuel]
D	TOTAL TAX	[sum of the rate of federal motor fuel tax on gasoline other than aviation gasoline plus the rate of state motor fuel tax on gasoline]	[sum of the rate of motor fuel tax on diesel fuel plus the rate of state motor fuel tax on diesel fuel]

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

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

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(c) At the bottom of the notice and in a font smaller than
that used to display the information described in division (B)

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(1) (a) of this section, a statement that reads as follows: "THIS 62
NOTICE IS REQUIRED BY THE OHIO FUEL TAX TRANSPARENCY ACT, O.R.C. 63
5735.50." 64

(2) A fuel tax notice 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 notice other than red, white, or blue. The 69
width and length of a fuel tax notice shall not be less than 70
four inches and shall not exceed four and one-half inches. 71

(3) The director shall, within ninety days after an 72
adjustment date, distribute fuel tax notices to each county 73
auditor or municipal sealer in the number requested by the 74
auditor or sealer under division (C) (1) of this section. The 75
director shall not charge a county auditor, municipal sealer, or 76
any person for the creation or delivery of a fuel tax notice 77
under this section. 78

(C) (1) Within fifteen days after an adjustment date, the 79
director of agriculture shall notify each county auditor and 80
municipal sealer that the director is designing and causing to 81
be produced fuel tax notices as required under division (B) (1) 82
of this section. Within fifteen days after receipt of such a 83
notice, a county auditor or municipal sealer shall notify the 84
director of the number of fuel tax notices the auditor or sealer 85
requires to perform the auditor's or sealer's duties under 86
division (C) (2) of this section. 87

(2) Except as otherwise provided in division (C) (3) of 88
this section, each county auditor or municipal sealer or an 89
employee thereof shall affix fuel tax notices received from the 90
director of agriculture on each retail pump the auditor or 91

sealer is required to inspect under the authority of section 92
1327.52 of the Revised Code. Each notice shall be affixed on or 93
before the earlier of fourteen months following the most recent 94
adjustment date or the date the auditor or sealer or an employee 95
thereof arrives on the premises of a retail service station for 96
the purposes of carrying out a required inspection or other 97
official business, including the performance of the auditor's or 98
sealer's duties under section 1327.52 of the Revised Code. A 99
fuel tax notice shall be displayed in a clear and prominent 100
manner and shall be affixed on each face of a retail pump on 101
which a meter measuring the volume of gasoline or diesel fuel 102
dispensed is located. A notice shall not be affixed in a manner 103
that obstructs or obscures any other notice or sticker required 104
to be displayed pursuant to federal, state, or local law. A 105
county auditor or municipal sealer or employee thereof shall 106
replace any fuel tax notice that is no longer readable or is no 107
longer affixed as required under division (C) (2) of this section 108
or that has been affixed on a retail pump for more than three 109
consecutive years. 110

(3) In lieu of fuel tax notices being affixed on each 111
retail pump as required by division (C) (2) of this section, the 112
owner or operator of a retail service station may provide the 113
information required to be displayed on the notice by any of the 114
following means: 115

(a) Displaying video messages via video displays visible 116
to users of the retail pump; 117

(b) Printing the information on customer receipts; 118

(c) Posting the information conspicuously at the public 119
entrance to the premises of the service station. 120

(D) A county auditor or municipal sealer may notify the 121
director of agriculture at any time if the auditor or sealer 122
requires additional fuel tax notices to perform the auditor's or 123
sealer's duties under this section. Upon receiving such a 124
request, the director shall distribute the number of fuel tax 125
notices so requested to the auditor or sealer. 126

(E) Nothing in this section makes the owner or operator of 127
a retail service station liable for affixing or maintaining a 128
fuel tax notice. 129

(F) Notwithstanding division (A) of section 5735.10 of the 130
Revised Code and in addition to the requirements of divisions 131
(B) and (C) of this section, the owner or operator of a retail 132
service station shall, upon request, provide a receipt to a 133
consumer who purchases motor fuel at the retail service station. 134
Each receipt shall separately list all of the following 135
information, with all monetary amounts rounded to the nearest 136
one cent: 137

(1) The number of gallons of motor fuel purchased and the 138
amount charged per gallon before any federal or state motor fuel 139
taxes apply; 140

(2) The product obtained by multiplying the number of 141
gallons purchased by the rate of federal motor fuel tax that 142
applied on the date of the sale; 143

(3) The product obtained by multiplying the number of 144
gallons purchased by the rate of state motor fuel tax that 145
applied on the date of the sale; 146

(4) The total amount charged for the purchase of the motor 147
fuel, including all federal and state motor fuel taxes. 148

Sec. 5735.99. (A) Whoever violates division (F) of section 149

5735.02, division (D) of section 5735.021, division (B) of 150
section 5735.063, division (B) of section 5735.064, or division 151
(A) (2) of section 5735.20 of the Revised Code is guilty of a 152
misdemeanor of the first degree. 153

(B) Whoever violates division (C) of section 5735.06 of 154
the Revised Code is guilty of a felony of the fourth degree. 155

(C) Whoever violates section 5735.025 or division (A) (1) 156
of section 5735.20 of the Revised Code is guilty of a 157
misdemeanor of the first degree, if the tax owed or the 158
fraudulent refund received is not greater than five hundred 159
dollars. If the tax owed or the fraudulent refund received is 160
greater than five hundred dollars but not greater than ten 161
thousand dollars, the offender is guilty of a felony of the 162
fourth degree; for each subsequent offense when the tax owed or 163
the fraudulent refund received is greater than five hundred 164
dollars but not greater than ten thousand dollars, the offender 165
is guilty of a felony of the third degree. If the tax owed or 166
the fraudulent refund received is greater than ten thousand 167
dollars, the offender is guilty of a felony of the second 168
degree. 169

(D) Whoever violates a provision of this chapter, except 170
division (F) of section 5735.50 of the Revised Code, for which a 171
penalty is not otherwise prescribed under this section is guilty 172
of a misdemeanor of the fourth degree. 173

(E) Whoever violates division (D) (5) of section 5735.19 of 174
the Revised Code is guilty of a misdemeanor of the first degree. 175

Section 2. That existing sections 5735.50 and 5735.99 of 176
the Revised Code are hereby repealed. 177

Section 3. (A) Terms used in this section have the same 178

meaning as in section 5735.01 of the Revised Code. As used in 179
this section, "temporary reduction period" means the period 180
beginning at 12:01 a.m. on the third day after the effective 181
date of this section and ending at 11:59 p.m. on the date that 182
is ninety-three days after the effective date of this section. 183

(B) Notwithstanding section 5735.05 of the Revised Code, 184
the rates of tax imposed by division (E) of that section on each 185
gallon of gasoline and diesel fuel shall be one-hundredth of one 186
cent during the temporary reduction period. 187

Notwithstanding section 5735.50 of the Revised Code, the 188
Director of Agriculture shall not produce and distribute fuel 189
tax notices reflecting the rates imposed by this section during 190
the temporary reduction period. 191

(C) A licensed retail dealer shall apply to the Tax 192
Commissioner for payment under this section. The payment shall 193
equal, for each gallon of gasoline or diesel fuel that the 194
licensed retail dealer has in its possession at the beginning of 195
the temporary reduction period or that the dealer receives after 196
that time and that the dealer sells at retail during the 197
temporary reduction period, the difference, if any, between the 198
amount of tax that was paid or required to be paid by a licensed 199
motor fuel dealer on that gallon of gasoline or diesel fuel, as 200
applicable, under section 5735.05 of the Revised Code and one- 201
hundredth of one cent. The licensed retail dealer shall apply 202
for the payment on or before February 1, 2027. The Commissioner 203
shall prescribe the form of the application and shall review 204
each application. If a payment is approved, the Commissioner 205
shall, within thirty days after receipt of the application, 206
certify the amount to the Director of Budget and Management and 207
Treasurer of State for payment from the Tax Refund Fund created 208

by section 5703.052 of the Revised Code. The payment shall be 209
treated for all purposes as a refund of the tax levied under 210
section 5735.05 of the Revised Code. A licensed retail dealer 211
may submit more than one application under this division, 212
provided that the same gallons of gasoline or diesel fuel are 213
not included on more than one application. 214

(D) (1) For the same purposes described in section 5735.05 215
of the Revised Code, a motor fuel excise tax is levied on 216
licensed retail dealers, measured by gallons, upon the gasoline 217
or diesel fuel that the dealer sells at retail after the end of 218
the temporary reduction period and that has been taxed at the 219
rate prescribed in division (B) of this section. On or before 220
March 1, 2027, each licensed retail dealer of motor fuel shall 221
remit the tax to the Tax Commissioner, which shall equal the sum 222
of the following: 223

(a) The product obtained by multiplying thirty-eight and 224
forty-nine hundredths cents by the number of gallons of such 225
gasoline. 226

(b) The product obtained by multiplying forty-six and 227
ninety-nine hundredths cents by the number of gallons of such 228
diesel fuel. 229

The Commissioner shall prescribe a form for remission of 230
the payment. 231

(2) Any licensed retail dealer who fails to remit a 232
payment as required under this division shall forfeit and pay 233
into the state treasury a late charge equal to fifty dollars or 234
ten per cent of the payment due, whichever is greater. 235

(3) Unpaid payments and late charges may be collected by 236
assessment in the same manner prescribed under section 5735.12 237

of the Revised Code. 238

(4) All amounts collected under this section shall be 239
considered revenue arising from the tax imposed by section 240
5735.05 of the Revised Code. 241

(E) (1) No licensed retail dealer or licensed motor fuel 242
dealer shall sell any motor fuel during the temporary reduction 243
period without passing the full benefit of the reduced rate of 244
tax effective during that period onto the consumer or other 245
purchaser. 246

(2) Notwithstanding any provision of the Revised Code to 247
the contrary, a violation of division (E) (1) of this section may 248
be considered in any licensing determination made by the Tax 249
Commissioner. 250

(3) The Tax Commissioner may also refer any violation 251
described in division (E) (1) of this section to the Attorney 252
General. During the temporary reduction period, any such 253
violation shall constitute a deceptive act or practice in 254
connection with a consumer transaction in violation of section 255
1345.02 of the Revised Code, that, notwithstanding section 256
1345.09 of the Revised Code to the contrary, is subject to the 257
sole enforcement authority of the Attorney General. The Attorney 258
General may continue any investigations or enforcement actions 259
of such violations during the period of time provided for in 260
division (E) of section 1345.07 of the Revised Code. 261

(F) Notwithstanding any other provision to the contrary, 262
the Tax Commissioner may delay by up to ten business days, as 263
defined in section 122.84 of the Revised Code, the distribution 264
of taxes levied under sections 5728.06 and 5735.05 of the 265
Revised Code required to be made in December 2026. 266

Section 4. All items in this act are hereby appropriated 267
as designated out of any moneys in the state treasury to the 268
credit of the designated fund. For all operating appropriations 269
made in this act, those in the first column are for fiscal year 270
2026 and those in the second column are for fiscal year 2027. 271
The operating appropriations made in this act are in addition to 272
any other operating appropriations made for these fiscal years. 273

Section 5. 274
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A	TAX DEPARTMENT OF TAXATION			
B	General Revenue Fund			
C	GRF 110413 Tax Relief Hold Harmless		\$0	\$725,000,000
D	GRF 110414 Gas Station Payments		\$0	\$1,000,000
E	General Revenue Fund Total		\$0	\$726,000,000
F	TOTAL ALL BUDGET FUND GROUPS		\$0	\$726,000,000

Section 6. TAX RELIEF HOLD HARMLESS 276

The foregoing appropriation 110413, Tax Relief Hold 277
Harmless, shall be treated as revenue arising from taxes imposed 278
under section 5728.06 or 5735.05 of the Revised Code during the 279
temporary reduction period established in Section 3 of this act 280
due to the reduction authorized in that section. The 281
appropriation shall be used to disburse cash from the General 282
Revenue Fund to the funds specified in Chapter 5728. or 5735. of 283
the Revised Code. 284

Section 7. GAS STATION PAYMENTS 285

The foregoing appropriation item 110414, Gas Station 286
Payments, shall be used by the Department of Taxation to make 287
payments of \$125 for each retail service station in this state 288
of a licensed retail dealer, as those terms are defined in 289
section 5735.01 of the Revised Code. A licensed retail dealer 290
shall submit a request for payment under this section from the 291
Department, on a form prescribed by the Department, on or before 292
December 1, 2026. Any appropriation remaining after all payments 293
have been made may be used by the Department of Taxation for 294
administration of the tax levied under section 5735.05 of the 295
Revised Code. 296

Section 8. Within the limits set forth in this act, the 297
Director of Budget and Management shall establish accounts 298
indicating the source and amount of funds for each appropriation 299
made in this act, and shall determine the manner in which 300
appropriation accounts shall be maintained. Expenditures from 301
operating appropriations contained in this act shall be 302
accounted for as though made in, and are subject to all 303
applicable provisions of, H.B. 96 of the 136th General Assembly. 304

Section 9. The amendment by this act of section 5735.50 of 305
the Revised Code applies beginning on and after the seventh day 306
after the effective day of this section. 307

Section 10. This act is hereby declared to be an emergency 308
measure necessary for the immediate preservation of the public 309
peace, health, and safety. The reason for such necessity is to 310
provide immediate tax relief to Ohioans. Therefore, this act 311
shall go into immediate effect. 312