

As Reported by the Senate General Government Committee

136th General Assembly

Regular Session

2025-2026

Sub. H. B. No. 519

Representative White, A.

Cosponsors: Representatives Abrams, Miller, K., Hall, T., Bird, Brennan, Brewer, Brownlee, Bryant Bailey, Click, Daniels, Deeter, Dovilla, Ghanbari, Hall, D., Hiner, Holmes, Humphrey, John, Johnson, Lampton, LaRe, Lawson-Rowe, Manning, Mathews, A., Odioso, Peterson, Plummer, Ray, Richardson, Robb Blasdel, Salvo, Schmidt, Sigrist, Sims, Tims, Troy, Williams, Willis, Young

Senators Huffman, Lang

To amend section 2923.24 of the Revised Code to	1
prohibit possession of an electronic device	2
while committing a motor vehicle theft offense,	3
to temporarily reduce certain motor fuel taxes,	4
to levy a temporary retail tax on certain motor	5
fuel, to make appropriations to supplement the	6
loss of motor fuel tax revenues, and to declare	7
an emergency.	8

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

Section 1. That section 2923.24 of the Revised Code be	9
amended to read as follows:	10

Sec. 2923.24. (A) <u>As used in this section:</u>	11
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<u>(1) "Electronic device or tool" means a device or tool</u>	12
<u>designed or adapted for use in unlocking or turning on a motor</u>	13
<u>vehicle and does not include a previously issued or activated</u>	14
<u>electronic card, key, or other electronic device assigned to the</u>	15

lawful owner of a motor vehicle. 16

(2) "Theft offense" has the same meaning as in section 17
2913.01 of the Revised Code. 18

(B) No person shall possess or have under the person's 19
control any substance, device, instrument, or article, with 20
purpose to use it criminally. 21

~~(B)~~ (C) Each of the following constitutes prima-facie 22
evidence of criminal purpose: 23

(1) Possession or control of any dangerous ordnance, or 24
the materials or parts for making dangerous ordnance, in the 25
absence of circumstances indicating the dangerous ordnance, 26
materials, or parts are intended for legitimate use; 27

(2) Possession or control of any substance, device, 28
instrument, or article designed or specially adapted for 29
criminal use; 30

(3) Possession or control of any substance, device, 31
instrument, or article commonly used for criminal purposes, 32
under circumstances indicating the item is intended for criminal 33
use. 34

~~(C)~~ (4) Possession or control of an electronic device or 35
tool under circumstances indicating an intent to commit a theft 36
offense that involves a motor vehicle. 37

(D) (1) Whoever violates this section is guilty of 38
possessing criminal tools. ~~Except~~ 39

(2) Except as otherwise provided in ~~this division~~ (D) (2) 40
(a) or (b) of this section, possessing criminal tools is a 41
misdemeanor of the first degree. ~~If~~ 42

(a) If the circumstances indicate that the substance, 43
device, instrument, or article involved in the offense was 44
intended for use in the commission of a felony, possessing 45
criminal tools is a felony of the fifth degree. 46

(b) If the circumstances indicate that an electronic 47
device or tool was involved in the offense, possessing criminal 48
tools is a felony of the fourth degree. 49

Section 2. That existing section 2923.24 of the Revised 50
Code is hereby repealed. 51

Section 3. (A) Terms used in this section have the same 52
meaning as in section 5735.01 of the Revised Code. As used in 53
this section, "temporary reduction period" means the period 54
beginning at 12:01 a.m. on the third day after the effective 55
date of this section and ending at 11:59 p.m. on the date that 56
is ninety-three days after the effective date of this section. 57

(B) Notwithstanding section 5735.05 of the Revised Code, 58
the rates of tax imposed by division (E) of that section on each 59
gallon of gasoline and diesel fuel shall be one-hundredth of one 60
cent during the temporary reduction period. 61

Notwithstanding section 5735.50 of the Revised Code, the 62
Director of Agriculture shall not produce and distribute fuel 63
tax notices reflecting the rates imposed by this section during 64
the temporary reduction period. The owner or operator of a 65
retail service station may, during the temporary reduction 66
period, alter the fuel tax notice described in section 5735.50 67
of the Revised Code that is affixed to a retail pump at the 68
owner or operator's retail service station. The alteration may 69
only affect the row of the notice displaying the rate of state 70
motor fuel tax, and any alteration shall not permanently damage 71

the notice. 72

(C) A licensed retail dealer shall apply to the Tax 73
Commissioner for payment under this section. The payment shall 74
equal, for each gallon of gasoline or diesel fuel that the 75
licensed retail dealer has in its possession at the beginning of 76
the temporary reduction period or that the dealer receives after 77
that time and that the dealer sells at retail during the 78
temporary reduction period, the difference, if any, between the 79
amount of tax that was paid or required to be paid by a licensed 80
motor fuel dealer on that gallon of gasoline or diesel fuel, as 81
applicable, under section 5735.05 of the Revised Code and one- 82
hundredth of one cent. The licensed retail dealer shall apply 83
for the payment on or before March 1, 2027. The Commissioner 84
shall prescribe the form of the application and shall review 85
each application. A licensed retail dealer may apply for the 86
payment on that application or as described in division (D) (2) 87
of this section. If a payment is approved, the Commissioner 88
shall, within thirty days after receipt of the application, 89
certify the amount to the Director of Budget and Management and 90
Treasurer of State for payment from the Tax Refund Fund created 91
by section 5703.052 of the Revised Code. The payment shall be 92
treated for all purposes as a refund of the tax levied under 93
section 5735.05 of the Revised Code. If the payment is denied or 94
if it is less than the amount requested, the Commissioner shall 95
proceed in accordance with section 5703.70 of the Revised Code. 96
A licensed retail dealer may submit more than one application 97
for the payment authorized under this division, provided that 98
the same gallons of gasoline or diesel fuel are not included on 99
more than one application. 100

(D) (1) For the same purposes described in section 5735.05 101
of the Revised Code, a motor fuel excise tax is levied on 102

licensed retail dealers, measured by gallons, upon the gasoline 103
or diesel fuel that the dealer sells at retail after the end of 104
the temporary reduction period and that has been taxed at the 105
rate prescribed in division (B) of this section. On or before 106
March 1, 2027, each licensed retail dealer of motor fuel shall 107
remit the tax to the Tax Commissioner, which shall equal the sum 108
of the following: 109

(a) The product obtained by multiplying thirty-eight and 110
forty-nine hundredths cents by the number of gallons of such 111
gasoline. 112

(b) The product obtained by multiplying forty-six and 113
ninety-nine hundredths cents by the number of gallons of such 114
diesel fuel. 115

(2) The Commissioner shall prescribe a form for remission 116
of the payment. The Commissioner shall allow a licensed retail 117
dealer to apply for a payment under division (C) of this section 118
on the same form prescribed for remission of payment under this 119
division. If a dealer elects to do so, the dealer shall pay only 120
the net tax due under division (D) of this section after 121
subtracting any payment allowed under division (C) of this 122
section, if the tax due exceeds the payment allowed, or shall 123
request only the net payment due under division (C) of this 124
section after subtracting any tax due under division (D) of this 125
section, if the payment allowed exceeds the tax due. 126

(3) Any licensed retail dealer who fails to remit a 127
payment as required under this division shall forfeit and pay 128
into the state treasury a late charge equal to fifty dollars or 129
ten per cent of the payment due, whichever is greater. 130

(4) Unpaid payments and late charges may be collected by 131

assessment in the same manner prescribed under section 5735.12 132
of the Revised Code. 133

(5) All amounts collected under this section shall be 134
considered revenue arising from the tax imposed by section 135
5735.05 of the Revised Code. 136

(E) (1) No licensed retail dealer or licensed motor fuel 137
dealer shall sell any motor fuel during the temporary reduction 138
period without passing the full benefit of the reduced rate of 139
tax effective during that period onto the consumer or other 140
purchaser. 141

(2) Notwithstanding any provision of the Revised Code to 142
the contrary, a violation of division (E) (1) of this section may 143
be considered in any licensing determination made by the Tax 144
Commissioner. 145

(3) The Tax Commissioner may also refer any alleged 146
violation described in division (E) (1) of this section to the 147
Attorney General. During the temporary reduction period, any 148
such violation of division (E) (1) of this section shall 149
constitute an unfair or deceptive act or practice in connection 150
with a consumer transaction in violation of section 1345.02 of 151
the Revised Code, that, notwithstanding section 1345.09 of the 152
Revised Code to the contrary, is subject to the sole enforcement 153
authority of the Attorney General. All powers and remedies 154
available to the Attorney General to enforce sections 1345.01 to 155
1345.13 of the Revised Code are available to the Attorney 156
General to enforce division (E) (1) of this section. 157

(F) Notwithstanding any other provision to the contrary, 158
the Tax Commissioner may delay by up to ten business days, as 159
defined in section 122.84 of the Revised Code, the distribution 160

of taxes levied under sections 5728.06 and 5735.05 of the 161
Revised Code required to be made in December 2026. 162

(G) Notwithstanding any provision of section 5735.06 of 163
the Revised Code, a motor fuel dealer shall file the report and 164
make the payment required under that section for motor fuel 165
received in October 2026 no earlier than December 7, 2026, and 166
no later than December 15, 2026. 167

Section 4. All items in this act are hereby appropriated 168
as designated out of any moneys in the state treasury to the 169
credit of the designated fund. For all operating appropriations 170
made in this act, those in the first column are for fiscal year 171
2026 and those in the second column are for fiscal year 2027. 172
The operating appropriations made in this act are in addition to 173
any other operating appropriations made for these fiscal years. 174

Section 5. 175
176

1	2	3	4	5
A	TAX DEPARTMENT OF TAXATION			
B	General Revenue Fund			
C	GRF 110413 Tax Relief Hold Harmless		\$0	\$725,000,000
D	GRF 110414 Administrative Expenses		\$0	\$250,000
E	General Revenue Fund Total		\$0	\$725,250,000
F	TOTAL ALL BUDGET FUND GROUPS		\$0	\$725,250,000

Section 6. TAX RELIEF HOLD HARMLESS 177

The foregoing appropriation 110413, Tax Relief Hold 178

Harmless, shall be treated as revenue arising from taxes imposed 179
under section 5728.06 or 5735.05 of the Revised Code during the 180
temporary reduction period established in Section 3 of this act 181
due to the reduction authorized in that section. The 182
appropriation shall be used to disburse cash from the General 183
Revenue Fund to the funds specified in Chapter 5728. or 5735. of 184
the Revised Code. 185

Section 7. ADMINISTRATIVE EXPENSES 186

The foregoing appropriation item 110414, Administrative 187
Expenses, shall be used by the Department of Taxation for 188
administration of the tax levied under section 5735.05 of the 189
Revised Code. 190

Section 8. Within the limits set forth in this act, the 191
Director of Budget and Management shall establish accounts 192
indicating the source and amount of funds for each appropriation 193
made in this act, and shall determine the manner in which 194
appropriation accounts shall be maintained. Expenditures from 195
operating appropriations contained in this act shall be 196
accounted for as though made in, and are subject to all 197
applicable provisions of, H.B. 96 of the 136th General Assembly. 198

Section 9. The amendment by this act of section 2923.24 of 199
the Revised Code takes effect ninety days after the effective 200
date of this section. 201

Section 10. This act is hereby declared to be an emergency 202
measure necessary for the immediate preservation of the public 203
peace, health, and safety. The reason for such necessity is to 204
provide immediate tax relief to Ohioans. Therefore, this act 205
shall go into immediate effect. 206