

**As Concurred by the House**

**136th General Assembly**

**Regular Session**

**2025-2026**

**Sub. H. B. No. 519**

**Representative White, A.**

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

**Senators Huffman, Lang, Brenner, Cirino, Gavarone, Johnson, Koehler, Landis, Reineke, Reynolds, Roegner, Romanchuk, Schaffer, Timken, Wilkin, Wilson, McColley**

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|-------------------------------------------------|---|
| 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:**

|                                                               |    |
|---------------------------------------------------------------|----|
| <b>Section 1.</b> That section 2923.24 of the Revised Code be | 9  |
| amended to read as follows:                                   | 10 |

|                                                          |    |
|----------------------------------------------------------|----|
| <b>Sec. 2923.24.</b> (A) <u>As used in this section:</u> | 11 |
|----------------------------------------------------------|----|

|                                                                       |    |
|-----------------------------------------------------------------------|----|
| <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 |

electronic card, key, or other electronic device assigned to the 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  
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| 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