

AN ACT

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

Be it enacted by the General Assembly of the State of Ohio:

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

Sec. 2923.24. (A) As used in this section:

(1) "Electronic device or tool" means a device or tool designed or adapted for use in unlocking or turning on a motor vehicle and does not include a previously issued or activated electronic card, key, or other electronic device assigned to the lawful owner of a motor vehicle.

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

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

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

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

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

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

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

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

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

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

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

SECTION 2. That existing section 2923.24 of the Revised Code is hereby repealed.

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

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

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

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

(D)(1) For the same purposes described in section 5735.05 of the Revised Code, a motor fuel excise tax is levied on licensed retail dealers, measured by gallons, upon the gasoline or diesel fuel that the dealer sells at retail after the end of the temporary reduction period and that has been taxed at the rate prescribed in division (B) of this section. On or before March 1, 2027, each licensed retail

dealer of motor fuel shall remit the tax to the Tax Commissioner, which shall equal the sum of the following:

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

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

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

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

(4) Unpaid payments and late charges may be collected by assessment in the same manner prescribed under section 5735.12 of the Revised Code.

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

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

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

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

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

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

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

SECTION 5.

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

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

SECTION 7. ADMINISTRATIVE EXPENSES

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

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

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

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

Speaker _____ *of the House of Representatives.*

President _____ *of the Senate.*

Passed _____, 20____

Approved _____, 20____

Governor.

Sub. H. B. No. 519

136th G.A.

The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

Director, Legislative Service Commission.

Filed in the office of the Secretary of State at Columbus, Ohio, on the ____ day of _____, A. D. 20____.

Secretary of State.

File No. _____ Effective Date _____