

**As Introduced**

**136th General Assembly**

**Regular Session**

**2025-2026**

**H. B. No. 850**

**Representatives Mathews, T., Bird**

**Cosponsors: Representatives Ferguson, Lampton, Demetriou, White, A., Thomas, D., Stephens, Fischer, Hall, T., Salvo**

---

To temporarily reduce motor fuel tax rates and to 1  
declare an emergency. 2

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

**Section 1.** As used in this section, "temporary reduction 3  
period" means the period beginning on the first day of the first 4  
month after the effective date of this section and ending on the 5  
last day of the third month beginning after that date. 6

Notwithstanding section 5735.05 of the Revised Code, 7  
during the temporary reduction period, the rate of tax imposed 8  
by division (E) (1) of that section on each gallon of gasoline 9  
shall be nineteen and one-quarter cents and the rates of tax 10  
imposed by divisions (E) (2) and (F) of that section on each 11  
gallon of compressed natural gas and all other motor fuel shall 12  
be twenty-three and one-half cents. 13

The revenue from all tax levied under section 5735.05 of 14  
the Revised Code during the temporary reduction period shall be 15  
distributed as required by sections 5735.05 and 5735.051 of the 16  
Revised Code, except that any specified cents per gallon rate or 17  
dollar amount related to that distribution shall be reduced by 18  
one-half. 19

Notwithstanding section 5735.50 of the Revised Code, the 20  
director of agriculture shall not produce and distribute fuel 21  
tax notices reflecting the rates imposed by this section during 22  
the temporary reduction period. 23

**Section 2.** This act is hereby declared to be an emergency 24  
measure necessary for the immediate preservation of the public 25  
peace, health, and safety. The reason for such necessity is to 26  
combat rising motor fuel prices. Therefore, this act shall go 27  
into immediate effect. 28