As Introduced

136th General Assembly

Regular Session **H. B. No. 850**

2025-2026

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 declare an emergency.

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

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

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

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

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.

Section 2. 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 combat rising motor fuel prices. Therefore, this act shall go into immediate effect.