

_____ moved to amend as follows:

In line 18 of the title, after "5577.02" insert ", 5703.21, 1
5735.041"; delete "5703.21" and insert "5735.07" 2

In line 23 of the title, delete ", and" and insert ","; after 3
"5577.045" insert ", and 5735.061" 4

In line 45, delete ", and" and insert ","; after "5703.21" insert ", 5
5735.041, and 5735.07" 6

In line 49, delete "and"; after "5577.045" insert ", and 5735.061" 7

After line 7909, insert: 8

"(21) Publishing information in the possession of the 9
department of taxation concerning the number of gallons of motor 10
fuel and compressed natural gas dispensed by retail service 11
stations in each municipal corporation and in the unincorporated 12
area of each township, as required by section 5735.07 of the 13
Revised Code. 14

Sec. 5735.041. (A) The tax commissioner may revoke the 15
license of a retail dealer in the following circumstances: 16



(1) The retail dealer sells or attempts to sell any motor fuel upon which any motor fuel tax imposed by this chapter has not been paid;

(2) The retail dealer attempts to evade any motor fuel tax imposed by this chapter;

(3) The retail dealer fails to timely file a report required by section 5735.061 of the Revised Code;

(4) The retail dealer violates any provision of this chapter.

(B) The commissioner shall notify the retail dealer in writing of the revocation by certified mail sent to the last known address of the retail dealer appearing on the files of the commissioner.

Sec. 5735.061. Annually, on or before the thirty-first day of July, each retail dealer shall file with the tax commissioner a report for the preceding fiscal year on a form prescribed by the commissioner for that purpose. The report shall include the following information:

(A) The name of the retail dealer;

(B) The locations, including the street number addresses, of each of the retail dealer's retail service stations within this state;

(C) An itemized list of the number of gallons of gasoline, gallons of motor fuel other than gasoline, and gallon equivalents of compressed natural gas dispensed from each such service station in the preceding fiscal year.

Sec. 5735.07. (A) The tax commissioner shall publish on the ~~department's~~ department of taxation's web site a list of all

motor fuel dealers, aviation fuel dealers, and retail dealers 45
that have valid licenses or registrations issued under this 46
chapter. The list shall contain the name, address, and federal 47
identification number or other motor fuel tax account number of 48
each such person and, for motor fuel dealers, the number of 49
gallons of motor fuel upon which those dealers were required to 50
pay the tax as reported on the report or as determined by 51
investigation of the commissioner. 52

(B) Annually, not later than the thirty-first day of 53
August, the commissioner shall publish on the department's web 54
site a list of the following information for each municipal 55
corporation and township in the state: 56

(1) The number of gallons of gasoline, gallons of motor 57
fuel other than gasoline or compressed natural gas, and gallon 58
equivalents of compressed natural gas dispensed in the preceding 59
fiscal year from retail service stations located in the 60
municipal corporation or in the unincorporated area of the 61
township; 62

(2) An estimate of the total amount of tax collected on 63
such motor fuel, computed by multiplying the number of gallons 64
or gallon equivalents dispensed from retail service stations 65
located in the municipal corporation or in the unincorporated 66
area of the township in the preceding fiscal year by the 67
applicable tax rate prescribed by section 5735.05 of the Revised 68
Code for motor fuel received by motor fuel dealers during that 69
fiscal year; 70

(3) The amount of tax revenue distributed from the 71
gasoline excise tax fund to the municipal corporation or 72
township in the preceding fiscal year under section 5735.27 of 73
the Revised Code." 74

In line 7923, delete ", and" and insert ",,"	75
In line 7924, after "5703.21" insert ", 5735.041, and 5735.07"	76
After line 8677, insert:	77
"Section 757.40. As used in this section, "retail dealer"	78
has the same meaning as in section 5735.01 of the Revised Code.	79
Notwithstanding the filing deadline prescribed by section	80
5735.061 of the Revised Code, each retail dealer shall file a	81
report under that section for fiscal year 2021 not later than	82
the thirtieth day following the effective date of this section.	83
Retail dealers are not required to file reports under that	84
section for periods preceding fiscal year 2021.	85
Notwithstanding the deadline prescribed by division (B) of	86
section 5735.07 of the Revised Code, as amended by this act, the	87
Tax Commissioner shall publish the information described by that	88
division for fiscal year 2021 not later than the sixtieth day	89
following the effective date of this section. The Commissioner	90
is not required to post information under that section for	91
periods preceding fiscal year 2021."	92

The motion was _____ agreed to.

<u>SYNOPSIS</u>	93
Motor fuel tax reporting requirements	94
R.C. 5703.21, 5735.041, 5735.061, and 5735.07; Section	95
757.40	96
Requires retail dealers of motor fuel to annually report	97

to the Tax Commissioner the number of gallons of fuel dispensed	98
from each of its service stations in the state during the	99
preceding fiscal year.	100
Requires the Commissioner to annually publish a list of	101
the following for each municipal corporation and township in the	102
state:	103
- The number of gallons of fuel dispensed there in the	104
preceding fiscal year;	105
- An estimate of the amount of motor fuel tax imposed on	106
that fuel;	107
- The amount of motor fuel tax revenue distributed by the	108
state to the municipal corporation or township in the preceding	109
fiscal year.	110