As Introduced

132nd General Assembly

Regular Session 2017-2018

H. B. No. 70

Representative Merrin

Cosponsors: Representatives DeVitis, Goodman, Dean, Riedel, Hood, Keller, Brinkman, Roegner, Vitale, Becker, Sheehy, Wiggam, Thompson, Retherford, Koehler, Householder, Henne, Stein, Butler, LaTourette

A BILL

То	enact section 5735.50 of the Revised Code to	1
	enact the "Fuel Tax Transparency Act" requiring	2
	stickers to be placed on retail service station	3
	pumps displaying the rates of federal and state	4
	taxes applicable to gasoline and diesel fuel.	

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

Section 1. That section 5735.50 of the Revised Code be	6
enacted to read as follows:	7
Sec. 5735.50. (A) As used in this section:	8
(1) "Rate of federal motor fuel tax" means the rate of tax	9
levied under section 4081 of the Internal Revenue Code on one	10
gallon of gasoline other than aviation gasoline or one gallon of	11
diesel fuel, as those terms are defined in section 4083 of the	12
Internal Revenue Code.	13
(2) "Rate of state motor fuel tax" means the aggregate	14
rate of tax levied under sections 5735.05, 5735.25, 5735.29, and	15
5735.30 of the Revised Code on one gallon of gasoline or one	16

gallon of diesel fuel.			17
<u>(3)</u> "Ad	djustment date" means the	effective date of this act	18
or a date or	n which a change in the rat	te of federal or state	19
motor fuel tax takes effect.			20
<u>(4)</u> "Fu	uel tax sticker" means a s	ticker described in	21
division (B)	(1) of this section.		22
<u>(5) "</u> Re	etail pump" means a pump s	ituated at a retail_	23
service stat	tion through which gasoline	e or diesel fuel is pumped	24
directly int	to motor vehicle fuel tanks	s for consumption.	25
<u>(6) "Mı</u>	unicipal sealer" means a se	ealer of weights and	26
measures app	pointed under section 733.	63 of the Revised Code.	27
<u>(B)(1)</u>	The director of agricultu	re shall, within sixty	28
days after a	an adjustment date, design	and cause to be produced a	29
sticker that	displays, in readable for	nt, the following	30
information:	<u>.</u>		31
<u>(</u> a) The	e rate of federal and state	e motor fuel tax as of the	32
adjustment o	date. The information requ	ired by division (B)(1)(a)	33
of this sect	cion shall be categorized a	and arranged on the sticker	34
as such info	ormation is categorized and	d arranged on the following	35
<u>table:</u>			36
	GASOLINE	DIESEL FUEL	37
FEDERAL TAX	[Rate of federal motor	[Rate of federal motor	38
	fuel tax on gasoline	fuel tax on diesel fuel]	39
	other than aviation		40
	<pre>gasoline]</pre>		41
STATE TAX	[Rate of state motor	[Rate of state motor	42
	fuel tax on gasoline]	fuel tax on diesel fuel]	43
TOTAL TAX	[sum of the rate of	[sum of the rate of	44

federal motor fuel tax state motor fuel tax	45
on gasoline other than on diesel fuel plus the	46
aviation gasoline plus rate of state motor	47
the rate of state motor fuel tax on diesel	48
fuel tax on gasoline] fuel]	49
Each of the three columns in the table described in	50
division (B)(1)(a) of this section shall be separated by a	51
vertical line and each of the four rows shall be separated by a	52
horizontal line. The table shall be enclosed within lines	53
forming a box such that "federal tax," "state tax," "total tax,"	54
and the corresponding gasoline and diesel rates appear as	55
individual cells within a grid pattern.	56
(b) A representation of the great seal of the state as	57
described in section 5.10 of the Revised Code without regard to	58
the minimum dimensions prescribed by that section;	59
(c) At the bottom of the sticker and in a font smaller	60
than that used to display the information described in division	
(B) (1) (a) of this section, a statement that reads as follows:	
"THIS NOTICE IS REQUIRED BY THE OHIO FUEL TAX TRANSPARENCY ACT,	63
O.R.C. 5735.50."	64
(2) A fuel tax sticker shall not display any information	65
other than the information required under divisions (B)(1)(a) to	66
(c) of this section, and shall not display the name of any	67
public official, state employee, or state agency. No color shall	68
be displayed on the sticker other than red, white, or blue. The	69
width and length of a fuel tax sticker shall not be less than	70
three and one-half inches and shall not exceed four and one-half	71
inches.	72
(3) The director shall, within sixty days after an	73

adjustment date, distribute fuel tax stickers to each county	74
auditor or municipal sealer in the number requested by the	75
auditor or sealer under division (C)(1) of this section. The	76
director shall not charge a county auditor, municipal sealer, or	77
any person for the creation or delivery of a fuel tax sticker	78
under this section.	79
(C) (1) Within fifteen days after an adjustment date, the	80
director of agriculture shall notify each county auditor and	81
municipal sealer that the director is designing and causing to	82
be produced fuel tax stickers as required under division (B)(1)	83
of this section. Within fifteen days after receipt of such a	84
notice, a county auditor or municipal sealer shall notify the	85
director of the number of fuel tax stickers the auditor or	86
sealer requires to perform the auditor's or sealer's duties	87
under division (C)(2) of this section.	88
(2) Each county auditor or municipal sealer or an employee	89
thereof shall affix fuel tax stickers received from the director	90
of agriculture on each retail pump the auditor or sealer is	91
required to inspect under the authority of section 1327.52 of	92
the Revised Code. Each sticker shall be affixed on or before the	93
earlier of fourteen months following an adjustment date or the	94
date the auditor or sealer or an employee thereof arrives on the	95
premises of a retail service station for the purposes of	96
carrying out a required inspection or other official business,	97
including the performance of the auditor's or sealer's duties	98
under section 1327.52 of the Revised Code. A sticker shall be	99
displayed in a clear and prominent manner and shall be affixed	100
on each face of a retail pump on which a meter measuring the	101
volume of gasoline or diesel fuel dispensed is located. A	102
sticker shall not be affixed in a manner that obstructs or	103
obscures any other sticker or notice required to be displayed	104

pursuant to federal, state, or local law. A county auditor or	105
municipal sealer or employee thereof shall replace any fuel tax	106
sticker that is no longer readable or is no longer affixed as	107
required under division (C)(2) of this section or that has been	108
affixed on a retail pump for more than three consecutive years.	109
(D) A county auditor or municipal sealer may notify the	110
director of agriculture at any time if the auditor or sealer	111
requires additional fuel tax stickers to perform the auditor's	112
or sealer's duties under this section. Upon receiving such a	113
request, the director shall distribute the number of fuel tax	114
stickers so requested to the auditor or sealer.	115
(E) Nothing in this section makes the owner or operator of	116
a retail service station liable for affixing or maintaining a	117
<pre>fuel tax sticker.</pre>	118