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**Testimony on Transportation Funding – HB62
Senate Transportation, Commerce, and Workforce Committee
March 20, 2019**

Good morning Chairman McColley, Vice Chair Uecker, Ranking Member Antonio, and distinguished members of the Senate Transportation, Commerce, and Workforce Committee. Today, I wish to address HB62 on Transportation Funding. I am Christine Maticic and for the last 17 years have served as a Liberty Township Trustee in Butler County (halfway between Cincinnati and Dayton off I-75), a member of the OKI Regional Transportation Board (past president and currently Co-Chair of the Freight Working Group), and a member of the Ohio Township Association (currently chair of CLOUT's Executive Committee – Collection of Large Ohio Urban Townships). I have served on two transit boards, chamber boards, and service boards. I have testified at the state and federal level on transportation issues and have been advocating for reforms to our current way of paying for infrastructure.

Ohio has one of the top ten largest highway systems in the U.S., the 2nd largest inventory of bridges and the 4th highest volume of traffic. The current revenue available to ODOT and local governments (counties, municipalities, villages, and townships) is not enough to maintain and repair this massive road system at a safe and reliable level. Even with the recommendations from the Ohio House to HB 62, it appears some projects may have to be put off for a later date.

Of the over 122,000 miles of roads in Ohio, the 1,308 townships are responsible for the maintenance of 41,387 (34%) miles of road (townships have 1/3rd of the population in Ohio but in 2018 only received 6.7% of the funding according to ODOT's report). Additional money is imperative for townships and other communities to sufficiently maintain and service safe roadways for their residents and the countless individuals/businesses that travel on them.

Liberty Township maintains almost 150 miles of roads and over 500 cul-de-sacs as well as culverts and bridges. In the last five years, we transferred \$1.175 million from our general fund to cover costs for road maintenance in Liberty Township as the Road and Bridge tax, motor vehicle license tax, gas tax, and permissive tax revenues received by Liberty did not adequately cover our scheduled road maintenance expenses.

With the ever-increasing costs to maintain, build, and repair our infrastructure, the increase in efficiencies of motor vehicles and alternative fuels, and changing technology, available funding for infrastructure projects has steadily decreased over the last 5-10 years (since 2006, the cost of asphaltting roads in Butler County has increased by 200% according to Butler County Engineer, Greg Wilkins). Less is being collected in gasoline taxes based upon the number of

vehicles and miles traveled. If we continue to “kick the can down the road” by not addressing the core of this issue, we have a great chance of seeing our infrastructure deteriorate to the point of harming our economy. Today, there are rural communities that cannot afford to adequately repave roads and are leaving them to return to gravel. How can economic development prosper, farmers get their crops to market, or the everyday person get to work without it costing them time and/or additional repairs to their vehicles? How safe is the patient and EMT on an emergency ride to the hospital? We must be smarter and look not only at today, but the next generation’s needs. Transportation is the key in creating and retaining jobs and if our infrastructure is broken, so are the jobs and our economy. Today, our system needs a major overhaul. In the end, this is one of the biggest challenges that faces all of us throughout our region, state, and nation.

NOW is the time to search out new innovative ideas that are logical and practical in solving today’s and our future’s funding shortages. As I mentioned, I have been advocating for a change. Instead of complaining, I am doing what I ask my constituents to do when they bring an issue to us, have a possible solution on how to solve the issue. In 2015, I designed a solution called TIRE (Transportation Improvement Rating Exchange). TIRE is a proposal to provide additional funding from those of us who reap the benefits without paying fairly for the benefits - hybrid, alternate fuel, and high MPG rated non-commercial vehicles. This proposal captures the estimated amount of fuel taxes not paid by high efficiency or alternative fuel vehicles and would be paid by the owner of the vehicle when the vehicle’s license plates are renewed each year. TIRE can be adopted at the State and/or Federal level independently of one another. Each can adopt, modify, or decline to do so.

Currently in the State of Ohio, the following are the gasoline/diesel fuel taxes collected:

Gasoline - \$.28/gallon **State** and \$.184/gallon **Federal**

Diesel - \$.28/gallon **State** and \$.244/gallon **Federal**

Non-commercial vehicles rated at 25 MPG or less, would NOT have to worry about paying TIRE while those rated 26 MPG or higher would. Alternative fuel vehicles (i.e. electric vehicles) would be required to pay the equivalent of what someone pays at the pump for a vehicle at a highway rating of 25 MPG. This would be based on an average of 12,500 miles per year (12,500 divided by 25 = 500 gallons - for State of Ohio the calculation would be 500 X \$.28 = \$140.00). Total owed yearly for TIRE for an alternative fuel vehicle in the State of Ohio would be \$140.00 - this is the same gasoline tax that someone pays at the pump when driving a vehicle with a highway rating at 25 MPG. You have a more detailed explanation and the spreadsheets with my testimony.

If the Motor Fuels Tax is increased in any way, the above and attached formulated calculations would need to be updated (I have updated them based upon the House version of HB 62 with the \$.107/gallon increase in increments over the next 2 years for gasoline and \$.20/gallon over 3 years for diesel. I have also attached the spreadsheets for Governor DeWine’s proposal with an increase of \$.18/gallon for gasoline and diesel).

If Governor DeWine's proposal of \$.18/gallon increase is adopted by the State of Ohio, the above example for TIRE would change the yearly collected amount for the owner of an alternative fuel vehicle to pay \$230.00 TIRE to the State of Ohio effective 7-1-19.

If HB 62 as passed by the House of \$.107/gallon for gasoline over 2 years (\$.07/gallon effective 10-1-19, \$.037/gallon effective 10-1-20) and \$.20/gallon for diesel over 3 years (\$.10/gallon effective 10-1-19, \$.06/gallon effective 10-1-20, and \$.04/gallon effective 10-1-21), this would change the collected amount by the State of Ohio for owner of the gasoline vehicle with a rating of 25 MPG paying at the pump to \$175.00 effective 10-1-19; and \$193.50 effective 10-1-20 while the diesel vehicle with a rating of 25 MPG Highway would be paying at the pump \$190.00/year effective 10-1-19; \$220/year effective 10-1-20; and \$240/year effective 10-1-21.

Further, with HB 62 as passed by the House, hybrid vehicle owners would pay \$100/year; electric vehicle owners would pay \$200/year; and natural gas vehicle owners would be charged an amount calculated with a conversion. All three would be effective 10-1-19. The House version of HB 62 does NOT address the discrepancies in higher rated vehicles that consume gasoline or diesel.

I was fortunate to sit down with several members of the House and Senate over the last 4 years to discuss this concept. I was able to meet with Congressman Davidson shortly after he took office in my district and have spoken with his staff since, we talked about this and he said if any state would adopt TIRE, he would take it to the Federal level (eventually he would like to see the gas tax go away and this formulated concept be taken to the next level to replace the gas tax). In addition to Congressman Davidson, I have talked TIRE in more detail recently with Representative George Lang. He took the information to the House and, through his discussions, indicated to me that the concept of charging the owners of hybrids \$100/year; alternative fuel vehicles \$200/year; and a conversion rate for natural gas vehicles at time of license registration from my TIRE concept.

This or other modifications you come up with could solve our problem in addressing State and local communities' infrastructure needs. Everyone talks about maintaining and improving existing roadways, but we must not leave out the option for expansion of our infrastructure system. Liberty Township is one of the fastest growing communities in the State of Ohio and our region. We are only half built out. Each year for the last 5, we have issued between 200 and 300 new housing permits. We are adding between 500 and 1,000 new residents yearly.

Our infrastructure needs to improve and expand in order to attract and retain businesses and jobs so our community can be more sustainable. We are in the process of exploring the possibilities of a new project off I-75 – Millikin Way Interchange. This would open over 700 acres for commercial development while improving safety, providing alternatives for highway access, providing jobs closer to home, and helping to balance our community.

We are working cooperatively with all the appropriate agencies (BCEO, OKI, ODOT, and FHWA) in exploring this possibility, but it is not cheap. Just for the preliminary process before construction, it is estimated that we will need between \$6M-\$9M. Construction costs, depending upon what other roadways will need improvements along with the interchange will be another \$40M-\$50M in today's dollars.

My passion is to see our roadways and highways being maintained, improved, and expanded in a first-class manner. But as we all know, it takes a lot of financial investments to do this. Our current way of doing business in securing those funds is dwindling each day. For the future and sustainability of the State of Ohio, its communities, its businesses, we need to act NOW.

Thank you for your time and consideration of the impact transportation funding has on local governments in maintaining safe roadways for our residents, first responders, businesses and visitors. I appreciate your dedication and willingness to undertake this task. I am here to lend my support and would be happy to answer any questions you may have.

Sincerely,

Christine Matacic

Liberty Township, Butler County, Ohio

Chair, Executive Committee CLOUT, OTA

Executive Committee Member and Co-Chair OKI Freight Working Group

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Attachments:

1. TIRE Concept for the State of Ohio – Written Explanation (2 pages)
2. State of Ohio TIRE Spreadsheet Formula Explanation (1 page)
3. TIRE Spreadsheets
 - a. Representing Current Motor Fuels Tax Collection of \$.28/gallon for gasoline and diesel vehicles (one sheet)
 - b. Representing Governor DeWine's State Transportation Budget Proposal of \$.46/gallon for gasoline and diesel vehicles effective 7-1-19 (one sheet)
 - c. Representing HB 62 as passed by the House of increases for gasoline vehicles to \$.35/gallon effective 10-1-19; \$.387/gallon effective 10-1-20; and increases for diesel vehicles to \$.38/gallon effective 10-1-19; \$.44/gallon effective 10-1-20; and \$.48/gallon effective 10-1-21 (5 sheets)

TRANSPORTATION IMPROVEMENT RATING EXCHANGE (TIRE)* for STATE of OHIO

July 30, 2015 - Concept

Christine Matacic, Liberty Township Trustee, Butler County, Ohio

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With the ever increasing costs to maintain, build, and repair our infrastructure and the increase of the efficiencies of motor vehicles and alternative fuels, available funding for infrastructure projects has steadily decreased over the last 5-10 years. Less is being collected in motor fuels taxes. If we continue to “kick the can down the road” by not addressing the core of this issue, we have a great chance of seeing our infrastructure deteriorate to the point of harming our economy. Today, there are rural communities that cannot afford to repave roads and are leaving them to return to gravel. How can economic development prosper, farmers get their crops to market, or the everyday person get to work without it costing them time and/or additional repairs to their vehicles. We must be smarter and look not only at today, but the next generation’s needs. Transportation is the key in creating and retaining jobs and if our infrastructure is broken, so are the jobs and our economy. Today, our system needs a major overhaul (the engine needs to be rebuilt). In the end, this is the biggest challenge that faces my community and many others throughout our region, state, and nation.

This concept (TIRE - Transportation Improvement Rating System) is an attempt in providing additional funding from those of us who reap the benefits without paying fairly for the benefits - hybrid, alternate fuel, and high MPG rated vehicles. I am one of those who recently purchased a vehicle that gets high MPG and I should be paying my fair share. TIRE can be adopted at the Federal and/or State level independently of one another so no one state has to adopt this. Each can adopt, modify, or decline to do so.

Let me explain how TIRE works. In order to calculate the TIRE, the suggested highway MPG rating of each vehicle as listed by the manufacturer will be used (if a range is given, use the lesser of the MPG rating). At the time of each driver’s license plate renewal, a TIRE will be calculated and the associated charges will be required to be paid in addition to the normal license plate fees (if a state renews license plates less often than once a year, the number of years for the license plate renewal will be multiplied by the amount of TIRE needed to be remitted for both the state and the feds or independently of each other if not adopted by both).

The net neutral base number for highway MPG will be 25 MPG. If a vehicle is rated at 25 MPG or less on the highway, no additional TIRE will be incurred. If the vehicle is rated at 26 or more MPG on the highway or a **similar calculation done for alternate fuel vehicles****, the TIRE calculation will occur. The calculations are based upon a vehicle being driven 12,500 miles each year. See attached spreadsheet for calculations and distribution of the TIRE for the State of Ohio for gasoline (note: a new calculation would be done for each state taking into account their specific motor fuels taxing formulas and extending the MPG beyond the 60 MPG on attached spreadsheets).

Calculations are different for gasoline, diesel, and alternate fueled vehicles. Currently in the State of Ohio, the following are the gasoline/diesel motor fuels taxes collected:

Gasoline - \$.28/gallon **State** and \$.184/gallon **Federal**

Diesel - \$.28/gallon **State** and \$.244/gallon **Federal**

Distribution of any funds collected under the TIRE program could be as follows done on a quarterly basis:

Federal Breakdown of the Federal portion of TIRE for the Transportation Bill:

- 10% - Projects of National Significance
- 30% - Maintenance of existing Infrastructure
- 25% - New Roadway Projects
- 10% - Freight
- 10% - Transit
- 10% - Passenger Rail
- 5% - Alternative Transportation/Enhancement

State Breakdown of the State portion of TIRE, distribution is as follows based upon lane miles for each jurisdiction:

ODOT/MPO's - 50% is distributed to ODOT and from that, ODOT passes on 50% to the MPO's based upon lane miles maintained within each of their territories

County Engineer/Municipality/Village/Township - 50% is distributed to each entity based upon lane miles maintained within each jurisdiction

* TIRE is for non-commercial vehicles

** For alternative fuel vehicles (i.e. electric vehicles), they would be required to pay the equivalent of what someone pays at the pump for a vehicle at a highway rating of 25 MPG. Again, this would be based on an average of 12,500 miles per year (12,500 divided by 25 = 500 gallons – currently for State of Ohio the calculation would be $500 \times \$0.28 = \140.00). Total owed for TIRE for an alternative fuel vehicle in the State of Ohio would be \$140.00 - this is the same motor fuels tax that someone pays driving a vehicle that gets 25 MPG on the highway.

Explanation/Key for the attached TIRE spreadsheets – 3-19-19

Gasoline or Alternative Fuel Non-Commercial Powered Vehicles

Column A - Vehicle MPG Highway Rating – This is what a vehicle is rated as MPG on the highway when it was brand new (minimum rating if a range is given)

Column B – Number of miles over 25 MPG a vehicle is rated as MPG on the highway when it was brand new

Column C – State Factor assigned

Column D – State TIRE to be collected (column B x column C = column D)

Column E – Open to divide worksheet

Column F – Gallons of gasoline consumed each year by the vehicle based upon their MPG rating on the highway with the assumption that 12,500 miles are driven each year

Column G – State Motor Fuels Tax that is currently being paid at the pump for the number of gallons consumed by the vehicle (column F x Current State Gasoline or Diesel Tax at the pump) = column G)

Column H – State TIRE (from column D) – Total due at time of license plate renewal if State of Ohio adopts TIRE

Column I – Total State Motor Fuels Tax that is currently being paid at the pump for the number of gallons consumed by the vehicle and the TIRE (column G + column H = column I)

GASOLINE, DIESEL OR ALTERNATE FUEL POWERED VEHICLES - AS CURRENTLY IN THE LAW AS OF 3-19-19
 If 12,500 miles driven each year (25 MPG = 500 gallons consumed - State of Ohio \$140), this is what a person would normally pay in
 gasoline tax - \$.28/gallon State of Ohio

Vehicle	MPG	Miles over Highway Rating	State Factor	State TIRE	Gls. Consumed	State Tax Pd. @ Pump	TIRE	Total Tax w/TIRE
Of Vehicle	25 MPG							
Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I
			B x C = D			F x \$.28 = G	D	G + H = I
26	1	2	2 \$	2.00	480 \$	134.40 \$	2.00	\$ 136.40
27	2	2	2 \$	4.00	462 \$	129.36 \$	4.00	\$ 133.36
28	3	2	2 \$	6.00	446 \$	124.88 \$	6.00	\$ 130.88
29	4	2	2 \$	8.00	431 \$	120.68 \$	8.00	\$ 128.68
30	5	2	2 \$	10.00	416 \$	116.48 \$	10.00	\$ 126.48
31	6	2	2 \$	12.00	403 \$	112.84 \$	12.00	\$ 124.84
32	7	2	2 \$	14.00	390 \$	109.20 \$	14.00	\$ 123.20
33	8	2	2 \$	16.00	378 \$	105.84 \$	16.00	\$ 121.84
34	9	2	2 \$	18.00	367 \$	102.76 \$	18.00	\$ 120.76
35	10	2	2 \$	20.00	357 \$	99.96 \$	20.00	\$ 119.96
36	11	2	2 \$	22.00	347 \$	97.16 \$	22.00	\$ 119.16
37	12	2	2 \$	24.00	337 \$	94.36 \$	24.00	\$ 118.36
38	13	2	2 \$	26.00	328 \$	91.84 \$	26.00	\$ 117.84
39	14	2	2 \$	28.00	320 \$	89.60 \$	28.00	\$ 117.60
40	15	2	2 \$	30.00	312 \$	87.36 \$	30.00	\$ 117.36
41	16	2	2 \$	32.00	304 \$	85.12 \$	32.00	\$ 117.12
42	17	2	2 \$	34.00	297 \$	83.16 \$	34.00	\$ 117.16
43	18	2	2 \$	36.00	290 \$	81.20 \$	36.00	\$ 117.20
44	19	2	2 \$	38.00	284 \$	79.52 \$	38.00	\$ 117.52
45	20	2	2 \$	40.00	277 \$	77.56 \$	40.00	\$ 117.56
46	21	2	2 \$	42.00	271 \$	75.88 \$	42.00	\$ 117.88

47	22	2	\$	44.00	265	\$	74.20	\$	44.00	\$	118.20
48	23	2	\$	46.00	260	\$	72.80	\$	46.00	\$	118.80
49	24	2	\$	48.00	255	\$	71.40	\$	48.00	\$	119.40
50	25	2	\$	50.00	250	\$	70.00	\$	50.00	\$	120.00
51	26	2	\$	52.00	245	\$	68.60	\$	52.00	\$	120.60
52	27	2	\$	54.00	240	\$	67.20	\$	54.00	\$	121.20
53	28	2	\$	56.00	235	\$	65.80	\$	56.00	\$	121.80
54	29	2	\$	58.00	231	\$	64.68	\$	58.00	\$	122.68
55	30	2	\$	60.00	227	\$	63.56	\$	60.00	\$	123.56
56	31	2	\$	62.00	223	\$	62.44	\$	62.00	\$	124.44
57	32	2	\$	64.00	219	\$	61.32	\$	64.00	\$	125.32
58	33	2	\$	66.00	215	\$	60.20	\$	66.00	\$	126.20
59	34	2	\$	68.00	211	\$	59.08	\$	68.00	\$	127.08
60	35	2	\$	70.00	208	\$	58.24	\$	70.00	\$	128.24

WOULD NEED TO ADD TO THIS FOR HIGHER RATED VEHICLES

GASOLINE OR ALTERNATE FUEL POWERED VEHICLES - AS PROPOSED BY GOVERNOR DEWINE

If 12,500 miles driven each year (25 MPG = 500 gallons consumed - State of Ohio \$230), this is what a person would normally pay in gasoline tax - \$.46/gallon State of Ohio

		Mls over 25		Consumed/		State Tax Pd.		Total Tax			
		Gls.		Yr		@ Pump		w/TIRE			
Vehicle MPG	MPG	State Factor	State TIRE	Column E	Column F	Column G	Column H	Column I	Total Tax		
Highway Rating	Of Vehicle	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I		
				B x C = D			F x \$.46 = G	D	G + H = I		
26	1	2	2	2.00	480	\$	220.80	\$	2.00	\$	222.80
27	2	2	2	4.00	462	\$	212.52	\$	4.00	\$	216.52
28	3	2	2	6.00	446	\$	205.16	\$	6.00	\$	211.16
29	4	2	2	8.00	431	\$	198.26	\$	8.00	\$	206.26
30	5	2	2	10.00	416	\$	191.36	\$	10.00	\$	201.36
31	6	2	2	12.00	403	\$	185.38	\$	12.00	\$	197.38
32	7	2	2	14.00	390	\$	179.40	\$	14.00	\$	193.40
33	8	2	2	16.00	378	\$	173.88	\$	16.00	\$	189.88
34	9	2	2	18.00	367	\$	168.82	\$	18.00	\$	186.82
35	10	2	2	20.00	357	\$	164.22	\$	20.00	\$	184.22
36	11	2	2	22.00	347	\$	159.62	\$	22.00	\$	181.62
37	12	2	2	24.00	337	\$	155.02	\$	24.00	\$	179.02
38	13	2	2	26.00	328	\$	150.88	\$	26.00	\$	176.88
39	14	2	2	28.00	320	\$	147.20	\$	28.00	\$	175.20
40	15	2	2	30.00	312	\$	143.52	\$	30.00	\$	173.52
41	16	2	2	32.00	304	\$	139.84	\$	32.00	\$	171.84
42	17	2	2	34.00	297	\$	136.62	\$	34.00	\$	170.62
43	18	2	2	36.00	290	\$	133.40	\$	36.00	\$	169.40
44	19	2	2	38.00	284	\$	130.64	\$	38.00	\$	168.64
45	20	2	2	40.00	277	\$	127.42	\$	40.00	\$	167.42
46	21	2	2	42.00	271	\$	124.66	\$	42.00	\$	166.66
47	22	2	2	44.00	265	\$	121.90	\$	44.00	\$	165.90

48	23	2 \$	46.00	260 \$	119.60 \$	46.00 \$	165.60
49	24	2 \$	48.00	255 \$	117.30 \$	48.00 \$	165.30
50	25	2 \$	50.00	250 \$	115.00 \$	50.00 \$	165.00
51	26	2 \$	52.00	245 \$	112.70 \$	52.00 \$	164.70
52	27	2 \$	54.00	240 \$	110.40 \$	54.00 \$	164.40
53	28	2 \$	56.00	235 \$	108.10 \$	56.00 \$	164.10
54	29	2 \$	58.00	231 \$	106.26 \$	58.00 \$	164.26
55	30	2 \$	60.00	227 \$	104.42 \$	60.00 \$	164.42
56	31	2 \$	62.00	223 \$	102.58 \$	62.00 \$	164.58
57	32	2 \$	64.00	219 \$	100.74 \$	64.00 \$	164.74
58	33	2 \$	66.00	215 \$	98.90 \$	66.00 \$	164.90
59	34	2 \$	68.00	211 \$	97.06 \$	68.00 \$	165.06
60	35	2 \$	70.00	208 \$	95.68 \$	70.00 \$	165.68

WOULD NEED TO ADD TO THIS FOR HIGHER RATED VEHICLES

GASOLINE OR ALTERNATE FUEL POWERED VEHICLES

If 12,500 miles driven each year (25 MPG = 500 gallons consumed - State of Ohio \$175), this is what a person would normally pay in gasoline tax - \$.35/gallon State of Ohio

Vehicle

MPG Highway Rating Of Vehicle	Miles over 25 MPG	State Factor	State TIRE	Gallons Consumed/ Yr	State Tax Pd. @ Pump 10-1-19*	TIRE	Total Tax	
Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I
			B x C = D		F x \$.35 = G	D	G + H = I	
26	1	2 \$	2.00	480 \$	168.00 \$	2.00	\$ 170.00	
27	2	2 \$	4.00	462 \$	161.70 \$	4.00	\$ 165.70	
28	3	2 \$	6.00	446 \$	156.10 \$	6.00	\$ 162.10	
29	4	2 \$	8.00	431 \$	150.85 \$	8.00	\$ 158.85	
30	5	2 \$	10.00	416 \$	145.60 \$	10.00	\$ 155.60	
31	6	2 \$	12.00	403 \$	141.05 \$	12.00	\$ 153.05	
32	7	2 \$	14.00	390 \$	136.50 \$	14.00	\$ 150.50	
33	8	2 \$	16.00	378 \$	132.30 \$	16.00	\$ 148.30	
34	9	2 \$	18.00	367 \$	128.80 \$	18.00	\$ 146.80	
35	10	2 \$	20.00	357 \$	124.95 \$	20.00	\$ 144.95	
36	11	2 \$	22.00	347 \$	121.45 \$	22.00	\$ 143.45	
37	12	2 \$	24.00	337 \$	117.95 \$	24.00	\$ 141.95	
38	13	2 \$	26.00	328 \$	114.80 \$	26.00	\$ 140.80	
39	14	2 \$	28.00	320 \$	112.00 \$	28.00	\$ 140.00	
40	15	2 \$	30.00	312 \$	109.20 \$	30.00	\$ 139.20	
41	16	2 \$	32.00	304 \$	106.40 \$	32.00	\$ 138.40	
42	17	2 \$	34.00	297 \$	103.95 \$	34.00	\$ 137.95	
43	18	2 \$	36.00	290 \$	101.50 \$	36.00	\$ 137.50	
44	19	2 \$	38.00	284 \$	99.40 \$	38.00	\$ 137.40	
45	20	2 \$	40.00	277 \$	96.95 \$	40.00	\$ 136.95	
46	21	2 \$	42.00	271 \$	94.85 \$	42.00	\$ 136.85	
47	22	2 \$	44.00	265 \$	92.75 \$	44.00	\$ 136.75	

48	23	2	\$	46.00	260	\$	91.00	\$	46.00	\$	137.00
49	24	2	\$	48.00	255	\$	89.25	\$	48.00	\$	137.25
50	25	2	\$	50.00	250	\$	87.50	\$	50.00	\$	137.50
51	26	2	\$	52.00	245	\$	85.75	\$	52.00	\$	137.75
52	27	2	\$	54.00	240	\$	84.00	\$	54.00	\$	138.00
53	28	2	\$	56.00	235	\$	82.25	\$	56.00	\$	138.25
54	29	2	\$	58.00	231	\$	80.85	\$	58.00	\$	138.85
55	30	2	\$	60.00	227	\$	79.45	\$	60.00	\$	139.45
56	31	2	\$	62.00	223	\$	78.05	\$	62.00	\$	140.05
57	32	2	\$	64.00	219	\$	76.65	\$	64.00	\$	140.65
58	33	2	\$	66.00	215	\$	75.25	\$	66.00	\$	141.25
59	34	2	\$	68.00	211	\$	73.85	\$	68.00	\$	141.85
60	35	2	\$	70.00	208	\$	72.80	\$	70.00	\$	142.80

WOULD NEED TO ADD TO THIS FOR HIGHER RATED VEHICLES

* \$.07/gallon increase effective 10-1-19 per HB 62 as passed by Ohio House of Representatives

GASOLINE OR ALTERNATE FUEL POWERED VEHICLES

If 12,500 miles driven each year (25 MPG = 500 gallons consumed - State of Ohio \$193.50), this is what a person would normally pay in gasoline tax - \$.387/gallon State of Ohio

Vehicle

MPG Highway Rating Of Vehicle	Miles over 25 MPG	State Factor	State TIRE	Gallons Consumed/ Yr	State Tax Pd.	TIRE	Total Tax	
Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I
			B x C = D		F x \$.387 = G	D	G + H = I	
						@ Pump 10-1-20*		w/TIRE
26	1	2	\$ 2.00	480	\$ 185.76	\$ 2.00	\$ 187.76	
27	2	2	\$ 4.00	462	\$ 178.80	\$ 4.00	\$ 182.80	
28	3	2	\$ 6.00	446	\$ 172.60	\$ 6.00	\$ 178.60	
29	4	2	\$ 8.00	431	\$ 166.80	\$ 8.00	\$ 174.80	
30	5	2	\$ 10.00	416	\$ 166.99	\$ 10.00	\$ 176.99	
31	6	2	\$ 12.00	403	\$ 155.96	\$ 12.00	\$ 167.96	
32	7	2	\$ 14.00	390	\$ 150.93	\$ 14.00	\$ 164.93	
33	8	2	\$ 16.00	378	\$ 146.29	\$ 16.00	\$ 162.29	
34	9	2	\$ 18.00	367	\$ 142.03	\$ 18.00	\$ 160.03	
35	10	2	\$ 20.00	357	\$ 138.16	\$ 20.00	\$ 158.16	
36	11	2	\$ 22.00	347	\$ 134.29	\$ 22.00	\$ 156.29	
37	12	2	\$ 24.00	337	\$ 130.42	\$ 24.00	\$ 154.42	
38	13	2	\$ 26.00	328	\$ 126.94	\$ 26.00	\$ 152.94	
39	14	2	\$ 28.00	320	\$ 123.84	\$ 28.00	\$ 151.84	
40	15	2	\$ 30.00	312	\$ 120.74	\$ 30.00	\$ 150.74	
41	16	2	\$ 32.00	304	\$ 117.65	\$ 32.00	\$ 149.65	
42	17	2	\$ 34.00	297	\$ 114.94	\$ 34.00	\$ 148.94	
43	18	2	\$ 36.00	290	\$ 112.23	\$ 36.00	\$ 148.23	
44	19	2	\$ 38.00	284	\$ 109.91	\$ 38.00	\$ 147.91	
45	20	2	\$ 40.00	277	\$ 107.20	\$ 40.00	\$ 147.20	
46	21	2	\$ 42.00	271	\$ 104.88	\$ 42.00	\$ 146.88	
47	22	2	\$ 44.00	265	\$ 102.56	\$ 44.00	\$ 146.56	

48	23	2 \$	46.00	260 \$	100.62 \$	46.00 \$	146.62
49	24	2 \$	48.00	255 \$	98.69 \$	48.00 \$	146.69
50	25	2 \$	50.00	250 \$	96.75 \$	50.00 \$	146.75
51	26	2 \$	52.00	245 \$	94.82 \$	52.00 \$	146.82
52	27	2 \$	54.00	240 \$	92.88 \$	54.00 \$	146.88
53	28	2 \$	56.00	235 \$	90.95 \$	56.00 \$	146.95
54	29	2 \$	58.00	231 \$	89.40 \$	58.00 \$	147.40
55	30	2 \$	60.00	227 \$	87.85 \$	60.00 \$	147.85
56	31	2 \$	62.00	223 \$	86.30 \$	62.00 \$	148.30
57	32	2 \$	64.00	219 \$	84.75 \$	64.00 \$	148.75
58	33	2 \$	66.00	215 \$	83.21 \$	66.00 \$	149.21
59	34	2 \$	68.00	211 \$	81.66 \$	68.00 \$	149.66
60	35	2 \$	70.00	208 \$	80.50 \$	70.00 \$	150.50

WOULD NEED TO ADD TO THIS FOR HIGHER RATED VEHICLES

*\$.07/gallon increase effective 10-1-19 and \$.037/gallon increase effective 10-1-20 for a total of \$.0387/gallon effective 10-1-20 per

HB 62 as passed by Ohio House of Representatives

DIESEL POWERED VEHICLES

If 12,500 miles driven each year (25 MPG = 500 gallons consumed - State of Ohio \$190), this is what a person would normally pay in gasoline tax - \$.38/gallon to State of Ohio

Vehicle MPG	Miles over	State Factor	State TIRE	Gallons Consumed/Y	State Tax Pd.	TIRE	Total Tax		
Highway Rating Of Vehicle	25 MPG	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I
Column A									
26	1	2	\$ 2.00	B x C = D	480	\$ 182.40	\$ 2.00	\$ 184.40	G+ H = I
27	2	2	\$ 4.00		462	\$ 175.56	\$ 4.00	\$ 179.56	
28	3	2	\$ 6.00		446	\$ 169.48	\$ 6.00	\$ 175.48	
29	4	2	\$ 8.00		431	\$ 163.78	\$ 8.00	\$ 171.78	
30	5	2	\$ 10.00		416	\$ 158.08	\$ 10.00	\$ 168.08	
31	6	2	\$ 12.00		403	\$ 153.14	\$ 12.00	\$ 165.14	
32	7	2	\$ 14.00		390	\$ 148.20	\$ 14.00	\$ 162.20	
33	8	2	\$ 16.00		378	\$ 143.64	\$ 16.00	\$ 159.64	
34	9	2	\$ 18.00		367	\$ 139.46	\$ 18.00	\$ 157.46	
35	10	2	\$ 20.00		357	\$ 135.66	\$ 20.00	\$ 155.66	
36	11	2	\$ 22.00		347	\$ 131.86	\$ 22.00	\$ 153.86	
37	12	2	\$ 24.00		337	\$ 128.06	\$ 24.00	\$ 152.06	
38	13	2	\$ 26.00		328	\$ 124.64	\$ 26.00	\$ 150.64	
39	14	2	\$ 28.00		320	\$ 121.60	\$ 28.00	\$ 149.60	
40	15	2	\$ 30.00		312	\$ 118.56	\$ 30.00	\$ 148.56	
41	16	2	\$ 32.00		304	\$ 115.52	\$ 32.00	\$ 147.52	
42	17	2	\$ 34.00		297	\$ 112.86	\$ 34.00	\$ 146.86	
43	18	2	\$ 36.00		290	\$ 110.20	\$ 36.00	\$ 146.20	
44	19	2	\$ 38.00		284	\$ 107.92	\$ 38.00	\$ 145.92	
45	20	2	\$ 40.00		277	\$ 105.26	\$ 40.00	\$ 145.26	
46	21	2	\$ 42.00		271	\$ 102.98	\$ 42.00	\$ 144.98	
47	22	2	\$ 44.00		265	\$ 100.70	\$ 44.00	\$ 144.70	
48	23	2	\$ 46.00		260	\$ 98.80	\$ 46.00	\$ 144.80	

49	24	2 \$	48.00	255 \$	96.90 \$	48.00 \$	144.90
50	25	2 \$	50.00	250 \$	95.00 \$	50.00 \$	145.00
51	26	2 \$	52.00	245 \$	93.10 \$	52.00 \$	145.10
52	27	2 \$	54.00	240 \$	91.20 \$	54.00 \$	145.20
53	28	2 \$	56.00	235 \$	89.30 \$	56.00 \$	145.30
54	29	2 \$	58.00	231 \$	87.78 \$	58.00 \$	145.78
55	30	2 \$	60.00	227 \$	86.26 \$	60.00 \$	146.26
56	31	2 \$	62.00	223 \$	84.74 \$	62.00 \$	146.74
57	32	2 \$	64.00	219 \$	83.22 \$	64.00 \$	147.22
58	33	2 \$	66.00	215 \$	81.70 \$	66.00 \$	147.70
59	34	2 \$	68.00	211 \$	80.18 \$	68.00 \$	148.18
60	35	2 \$	70.00	208 \$	79.04 \$	70.00 \$	149.04

WOULD NEED TO ADD TO THIS FOR HIGHER RATED VEHICLES

* \$.10/gallon increase effective 10-1-19 per HB 62 as passed by Ohio House of Representatives

DIESEL POWERED VEHICLES

If 12,500 miles driven each year (25 MPG = 500 gallons consumed - State of Ohio \$220), this is what a person would normally pay in gasoline tax - \$.44/gallon to State of Ohio

Vehicle MPG Highway Rating Of Vehicle	Miles over 25 MPG	State Factor	State TIRE	Gallons Consumed/ Yr	State Tax Pd.	TIRE	Total Tax
Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H
			B x C = D		F x \$.44 = G	D	G+ H = I
					@ Pump 10-1-20*		w/TIRE
26	1	2	\$ 2.00	480	\$ 211.20	\$ 2.00	\$ 213.20
27	2	2	\$ 4.00	462	\$ 203.28	\$ 4.00	\$ 207.28
28	3	2	\$ 6.00	446	\$ 196.24	\$ 6.00	\$ 202.24
29	4	2	\$ 8.00	431	\$ 189.64	\$ 8.00	\$ 197.64
30	5	2	\$ 10.00	416	\$ 183.04	\$ 10.00	\$ 193.04
31	6	2	\$ 12.00	403	\$ 177.32	\$ 12.00	\$ 189.32
32	7	2	\$ 14.00	390	\$ 171.60	\$ 14.00	\$ 185.60
33	8	2	\$ 16.00	378	\$ 166.32	\$ 16.00	\$ 182.32
34	9	2	\$ 18.00	367	\$ 161.48	\$ 18.00	\$ 179.48
35	10	2	\$ 20.00	357	\$ 157.08	\$ 20.00	\$ 177.08
36	11	2	\$ 22.00	347	\$ 152.68	\$ 22.00	\$ 174.68
37	12	2	\$ 24.00	337	\$ 148.28	\$ 24.00	\$ 172.28
38	13	2	\$ 26.00	328	\$ 144.32	\$ 26.00	\$ 170.32
39	14	2	\$ 28.00	320	\$ 140.80	\$ 28.00	\$ 168.80
40	15	2	\$ 30.00	312	\$ 137.28	\$ 30.00	\$ 167.28
41	16	2	\$ 32.00	304	\$ 133.76	\$ 32.00	\$ 165.76
42	17	2	\$ 34.00	297	\$ 130.68	\$ 34.00	\$ 164.68
43	18	2	\$ 36.00	290	\$ 127.60	\$ 36.00	\$ 163.60
44	19	2	\$ 38.00	284	\$ 124.96	\$ 38.00	\$ 162.96
45	20	2	\$ 40.00	277	\$ 121.88	\$ 40.00	\$ 161.88
46	21	2	\$ 42.00	271	\$ 119.24	\$ 42.00	\$ 161.24
47	22	2	\$ 44.00	265	\$ 116.60	\$ 44.00	\$ 160.60
48	23	2	\$ 46.00	260	\$ 114.40	\$ 46.00	\$ 160.40

49	24	2	\$	48.00	255	\$	112.20	\$	48.00	\$	160.20
50	25	2	\$	50.00	250	\$	110.00	\$	50.00	\$	160.00
51	26	2	\$	52.00	245	\$	107.80	\$	52.00	\$	159.80
52	27	2	\$	54.00	240	\$	105.60	\$	54.00	\$	159.60
53	28	2	\$	56.00	235	\$	103.40	\$	56.00	\$	159.40
54	29	2	\$	58.00	231	\$	101.64	\$	58.00	\$	159.64
55	30	2	\$	60.00	227	\$	99.88	\$	60.00	\$	159.88
56	31	2	\$	62.00	223	\$	98.12	\$	62.00	\$	160.12
57	32	2	\$	64.00	219	\$	96.36	\$	64.00	\$	160.36
58	33	2	\$	66.00	215	\$	94.60	\$	66.00	\$	160.60
59	34	2	\$	68.00	211	\$	92.84	\$	68.00	\$	160.84
60	35	2	\$	70.00	208	\$	91.52	\$	70.00	\$	161.52

WOULD NEED TO ADD TO THIS FOR HIGHER RATED VEHICLES

*\$.10/ gallon increase effective 10-1-19 and \$.06/gallon increase effective 10-1-20 for a total of \$.44/gallon effective 10-1-20 per

HB 62 as passed by Ohio House of Representatives

DIESEL POWERED VEHICLES

If 12,500 miles driven each year (25 MPG = 500 gallons consumed - State of Ohio \$240), this is what a person would normally pay in gasoline tax - \$.48/gallon to State of Ohio

Vehicle MPG	Miles over	State Factor	State TIRE	Gallons Consumed/ Yr	State Tax Pd.	TIRE	Total Tax		
Highway Rating Of Vehicle	25 MPG	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I
Column A				B x C = D		F x \$.48 = G		D	G+ H = I
							@ Pump 10-1-21*		w/TIRE
26	1	2	\$	2.00		480	\$ 230.40	\$ 2.00	\$ 232.40
27	2	2	\$	4.00		462	\$ 221.76	\$ 4.00	\$ 225.76
28	3	2	\$	6.00		446	\$ 214.08	\$ 6.00	\$ 220.08
29	4	2	\$	8.00		431	\$ 206.88	\$ 8.00	\$ 214.88
30	5	2	\$	10.00		416	\$ 199.68	\$ 10.00	\$ 209.68
31	6	2	\$	12.00		403	\$ 193.44	\$ 12.00	\$ 205.44
32	7	2	\$	14.00		390	\$ 187.20	\$ 14.00	\$ 201.20
33	8	2	\$	16.00		378	\$ 181.44	\$ 16.00	\$ 197.44
34	9	2	\$	18.00		367	\$ 176.16	\$ 18.00	\$ 194.16
35	10	2	\$	20.00		357	\$ 171.36	\$ 20.00	\$ 191.36
36	11	2	\$	22.00		347	\$ 166.56	\$ 22.00	\$ 188.56
37	12	2	\$	24.00		337	\$ 161.76	\$ 24.00	\$ 185.76
38	13	2	\$	26.00		328	\$ 157.44	\$ 26.00	\$ 183.44
39	14	2	\$	28.00		320	\$ 153.60	\$ 28.00	\$ 181.60
40	15	2	\$	30.00		312	\$ 149.76	\$ 30.00	\$ 179.76
41	16	2	\$	32.00		304	\$ 145.92	\$ 32.00	\$ 177.92
42	17	2	\$	34.00		297	\$ 142.56	\$ 34.00	\$ 176.56
43	18	2	\$	36.00		290	\$ 139.20	\$ 36.00	\$ 175.20
44	19	2	\$	38.00		284	\$ 136.32	\$ 38.00	\$ 174.32
45	20	2	\$	40.00		277	\$ 132.96	\$ 40.00	\$ 172.96
46	21	2	\$	42.00		271	\$ 130.08	\$ 42.00	\$ 172.08
47	22	2	\$	44.00		265	\$ 127.20	\$ 44.00	\$ 171.20
48	23	2	\$	46.00		260	\$ 124.80	\$ 46.00	\$ 170.80

49	24	2 \$	48.00	255 \$	122.40 \$	48.00 \$	170.40
50	25	2 \$	50.00	250 \$	120.00 \$	50.00 \$	170.00
51	26	2 \$	52.00	245 \$	117.60 \$	52.00 \$	169.60
52	27	2 \$	54.00	240 \$	115.20 \$	54.00 \$	169.20
53	28	2 \$	56.00	235 \$	112.80 \$	56.00 \$	168.80
54	29	2 \$	58.00	231 \$	110.88 \$	58.00 \$	168.88
55	30	2 \$	60.00	227 \$	108.96 \$	60.00 \$	168.96
56	31	2 \$	62.00	223 \$	107.04 \$	62.00 \$	169.04
57	32	2 \$	64.00	219 \$	105.12 \$	64.00 \$	169.12
58	33	2 \$	66.00	215 \$	103.20 \$	66.00 \$	169.20
59	34	2 \$	68.00	211 \$	101.28 \$	68.00 \$	169.28
60	35	2 \$	70.00	208 \$	99.84 \$	70.00 \$	169.84

WOULD NEED TO ADD TO THIS FOR HIGHER RATED VEHICLES

* \$.10/gallon increase effective 10-1-19 and \$.06/gallon increase effective 10-1-20 and \$.04/gallon increase effective 10-1-20 for a total of \$.48/gallon effective 10-1-21 per HB 62 as passed by Ohio House of Representatives