



Ohio Revised Code

Section 5735.142 Refunds for local transit system operation and school districts.

Effective: July 3, 2019

Legislation: House Bill 62 - 133rd General Assembly

(A)(1) Any person who uses any motor fuel, on which the tax imposed by section 5735.05 of the Revised Code has been paid, for the purpose of operating a transit bus shall be reimbursed in the amount of the total tax paid on motor fuel so used by public transportation systems providing transit or paratransit service on a regular and continuing basis within the state, or by a person contracting with such a system and providing such services, less one cent per gallon of such fuel;

(2) A city, exempted village, joint vocational, or local school district or educational service center that purchases any motor fuel for school district or service center operations, on which any tax imposed by section 5735.05 of the Revised Code has been paid, may, if an application is filed under this section, be reimbursed in the amount of the total tax imposed by that section and paid on motor fuel less twenty-two cents per gallon of such fuel. The reimbursement under division (A)(2) of this section also may be obtained, upon application under this section, by a person that purchases motor fuel on which the tax has been paid and uses that fuel to perform school district or service center operations pursuant to a contract with a city, exempted village, joint vocational, or local school district or an educational service center.

(3) A county board of developmental disabilities that purchases any motor fuel for county board operations, on which any tax imposed by section 5735.05 of the Revised Code has been paid may, if an application is filed under this section, be reimbursed in the amount of the total tax imposed by that section and paid on motor fuel less twenty-two cents per gallon of such fuel. The reimbursement under division (A)(3) of this section also may be obtained, upon application under this section, by a person that purchases motor fuel on which the tax has been paid and uses that fuel to perform county board operations pursuant to a contract with a county board of developmental disabilities.

(B) Such person, school district, educational service center, or county board shall file with the tax commissioner an application for refund within one year from the date of purchase, stating the quantity of fuel used for operating transit buses used by local transit systems, or a contractor thereof, in furnishing scheduled common carrier, public passenger land transportation service along regular



routes primarily in one or more municipal corporations, or for operating vehicles used for school district, service center, or county board operations. However, no claim shall be made for the tax on fewer than one hundred gallons of motor fuel. A school district, educational service center, or county board shall not apply for a refund for any tax paid on motor fuel that is sold by the district, service center, or county board. The application shall be accompanied by the statement described in section 5735.15 of the Revised Code showing the purchase, together with evidence of payment thereof.

(C) After consideration of the application and statement, the commissioner shall determine the amount of refund to which the applicant is entitled. If the amount is not less than that claimed, the commissioner shall certify the amount to the director of budget and management and treasurer of state for payment from the tax refund fund created by section 5703.052 of the Revised Code. If the amount is less than that claimed, the commissioner shall proceed in accordance with section 5703.70 of the Revised Code.

The commissioner may require that the application be supported by the affidavit of the claimant. No refund shall be authorized or ordered for any single claim for the tax on fewer than one hundred gallons of motor fuel. No refund shall be authorized or ordered on motor fuel that is sold by a school district, educational service center, or county board.

(D) The right to receive any refund under this section or section 5703.70 of the Revised Code is not assignable. The payment of this refund shall not be made to any person or entity other than the person or entity originally entitled thereto who used the motor fuel upon which the claim for refund is based, except that the refund when allowed and certified, as provided in this section, may be paid to the executor, the administrator, the receiver, the trustee in bankruptcy, or the assignee in insolvency proceedings of the person.