

Ohio Revised Code Section 5735.053 Motor fuel tax administration fund.

Effective: January 1, 2018

Legislation: House Bill 26 - 132nd General Assembly

There is hereby created in the state treasury the motor fuel tax administration fund for the purpose of paying the expenses of the department of taxation incident to the administration of the motor fuel laws. After the treasurer of state credits the tax refund fund out of tax receipts as required by section 5735.051 of the Revised Code, the treasurer of state shall transfer to the motor fuel tax administration fund two hundred seventy-five one-thousandths per cent of the receipts from the taxes levied by section 5735.05 of the Revised Code.