



Ohio Revised Code

Section 5736.02 Motor fuel supplier tax; distribution of revenue.

Effective: September 29, 2015

Legislation: House Bill 64 - 131st General Assembly

(A) Beginning with the tax period that commences July 1, 2014, and continuing for every tax period thereafter, there is hereby levied an excise tax on each supplier measured by the supplier's calculated gross receipts derived from the first sale of motor fuel within this state. The tax due shall be computed by multiplying sixty-five one-hundredths of one per cent by the supplier's calculated gross receipts.

All revenue from the tax shall be distributed as follows:

(1) All revenue from the tax as measured by calculated gross receipts derived from the sale of motor fuel used for propelling vehicles on public highways and waterways shall be used for the purposes of maintaining the state highway system, funding the enforcement of traffic laws, and covering the costs of hospitalization of indigent persons injured in motor vehicle accidents on the public highways.

(2) All revenue not distributed as required by division (A)(1) of this section shall be used for the purpose of funding the needs of this state and its local governments.

(B) The tax imposed by this section is in addition to any other taxes or fees imposed under the Revised Code.

(C) The tax commissioner shall determine and publish, on the web site of the department of taxation, the statewide average wholesale prices of a gallon of unleaded regular gasoline, of a gallon of propane, and of a gallon of diesel fuel for each calendar quarter. The commissioner's determination is presumed to be correct unless clearly erroneous. The figure shall be published at least fifteen days before the beginning of the calendar quarter. The commissioner shall base the average price on pricing information available from the United States energy information administration or, if such information is not available from that agency, from another publicly available source selected by the commissioner. The commissioner shall first make reasonable efforts to obtain data specific to this



state before using national data to determine the average wholesale price. The price shall not include any federal or state excise taxes on the gasoline or diesel fuel, or the tax imposed by this chapter. The price shall be rounded up to the nearest one-tenth of one cent.

(D) Nothing in this chapter prohibits a person from separately or proportionately billing or invoicing the tax imposed by this section to a purchaser of motor fuel.

(E) The tax imposed by this section applies only to suppliers having a substantial nexus with this state, as that term is defined in section 5751.01 of the Revised Code. A supplier that does not have substantial nexus with the state may voluntarily obtain a license from the commissioner under section 5736.06 of the Revised Code. A supplier that voluntarily obtains a license from the commissioner is entitled to the same benefits and is subject to the same duties and requirements as are suppliers required to be licensed with the commissioner.