

As Introduced

133rd General Assembly

Regular Session

2019-2020

H. B. No. 110

Representatives Merrin, Romanchuk

**Cosponsors: Representatives Lipps, Brinkman, Keller, Lang, Antani, Green,
Jones, Dean, Becker, Wiggam, Powell, Hood**

A BILL

To enact section 5735.50 of the Revised Code to 1
enact the "Fuel Tax Transparency Act" requiring 2
notices to be placed on retail service station 3
pumps displaying state and federal fuel tax 4
rates. 5

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 rate of tax 14
levied under section 5735.05 of the Revised Code on one gallon 15
of gasoline or one gallon of diesel fuel. 16

(3) "Adjustment date" means the effective date of this act 17
or a date on which a change in the rate of federal or state 18
motor fuel tax takes effect. 19

(4) "Fuel tax notice" means a notice described in division 20
(B) (1) of this section. 21

(5) "Retail pump" means a pump situated at a retail 22
service station through which gasoline or diesel fuel is pumped 23
directly into motor vehicle fuel tanks for consumption. 24

(6) "Municipal sealer" means a sealer of weights and 25
measures appointed under section 733.63 of the Revised Code. 26

(B) (1) The director of agriculture shall, within ninety 27
days after an adjustment date, design and cause to be produced a 28
notice that displays, in readable font, the following 29
information: 30

(a) The rate of federal and state motor fuel tax as of the 31
adjustment date. The information required by division (B) (1) (a) 32
of this section shall be categorized and arranged on the notice 33
as such information is categorized and arranged on the following 34
table: 35

 GASOLINE DIESEL FUEL 36

FEDERAL TAX [Rate of federal motor [Rate of federal motor 37

fuel tax on gasoline fuel tax on diesel fuel] 38

other than aviation 39

gasoline] 40

STATE TAX [Rate of state motor [Rate of state motor 41

fuel tax on gasoline] fuel tax on diesel fuel] 42

TOTAL TAX [sum of the rate of [sum of the rate of 43

federal motor fuel tax state motor fuel tax 44

on gasoline other than on diesel fuel plus the 45

aviation gasoline plus rate of state motor 46
the rate of state motor fuel tax on diesel 47
fuel tax on gasoline] fuel] 48

Each of the three columns in the table described in 49
division (B) (1) (a) of this section shall be separated by a 50
vertical line and each of the four rows shall be separated by a 51
horizontal line. The table shall be enclosed within lines 52
forming a box such that "federal tax," "state tax," "total tax," 53
and the corresponding gasoline and diesel rates appear as 54
individual cells within a grid pattern. 55

(b) A representation of the great seal of the state as 56
described in section 5.10 of the Revised Code without regard to 57
the minimum dimensions prescribed by that section; 58

(c) At the bottom of the notice and in a font smaller than 59
that used to display the information described in division (B) 60
(1) (a) of this section, a statement that reads as follows: "THIS 61
NOTICE IS REQUIRED BY THE OHIO FUEL TAX TRANSPARENCY ACT, O.R.C. 62
5735.50." 63

(2) A fuel tax notice shall not display any information 64
other than the information required under divisions (B) (1) (a) to 65
(c) of this section, and shall not display the name of any 66
public official, state employee, or state agency. No color shall 67
be displayed on the notice other than red, white, or blue. The 68
width and length of a fuel tax notice shall not be less than 69
four inches and shall not exceed four and one-half inches. 70

(3) The director shall, within ninety days after an 71
adjustment date, distribute fuel tax notices to each county 72
auditor or municipal sealer in the number requested by the 73
auditor or sealer under division (C) (1) of this section. The 74

director shall not charge a county auditor, municipal sealer, or 75
any person for the creation or delivery of a fuel tax notice 76
under this section. 77

(C) (1) Within fifteen days after an adjustment date, the 78
director of agriculture shall notify each county auditor and 79
municipal sealer that the director is designing and causing to 80
be produced fuel tax notices as required under division (B) (1) 81
of this section. Within fifteen days after receipt of such a 82
notice, a county auditor or municipal sealer shall notify the 83
director of the number of fuel tax notices the auditor or sealer 84
requires to perform the auditor's or sealer's duties under 85
division (C) (2) of this section. 86

(2) Each county auditor or municipal sealer or an employee 87
thereof shall affix fuel tax notices received from the director 88
of agriculture on each retail pump the auditor or sealer is 89
required to inspect under the authority of section 1327.52 of 90
the Revised Code. Each notice shall be affixed on or before the 91
earlier of fourteen months following an adjustment date or the 92
date the auditor or sealer or an employee thereof arrives on the 93
premises of a retail service station for the purposes of 94
carrying out a required inspection or other official business, 95
including the performance of the auditor's or sealer's duties 96
under section 1327.52 of the Revised Code. A fuel tax notice 97
shall be displayed in a clear and prominent manner and shall be 98
affixed on each face of a retail pump on which a meter measuring 99
the volume of gasoline or diesel fuel dispensed is located. A 100
notice shall not be affixed in a manner that obstructs or 101
obscures any other notice or sticker required to be displayed 102
pursuant to federal, state, or local law. A county auditor or 103
municipal sealer or employee thereof shall replace any fuel tax 104
notice that is no longer readable or is no longer affixed as 105

required under division (C) (2) of this section or that has been 106
affixed on a retail pump for more than three consecutive years. 107

(D) A county auditor or municipal sealer may notify the 108
director of agriculture at any time if the auditor or sealer 109
requires additional fuel tax notices to perform the auditor's or 110
sealer's duties under this section. Upon receiving such a 111
request, the director shall distribute the number of fuel tax 112
notices so requested to the auditor or sealer. 113

(E) Nothing in this section makes the owner or operator of 114
a retail service station liable for affixing or maintaining a 115
fuel tax notice. 116