



Ohio Revised Code

Section 5735.051 Levy of motor fuel excise tax; disposition of revenue.

Effective: April 3, 2019

Legislation: House Bill 62 - 133rd General Assembly

Out of revenue from the tax levied by section 5735.05 of the Revised Code, the treasurer of state shall place to the credit of the tax refund fund established by section 5703.052 of the Revised Code amounts equal to the refunds certified by the tax commissioner pursuant to sections 5735.13, 5735.14, and 5735.142 of the Revised Code. The treasurer of state shall then transfer seven-eighths per cent of the revenue to the waterways safety fund to be used for the purposes of sections 1547.71 to 1547.77 of the Revised Code, one-eighth per cent to the wildlife boater angler fund to be used for the purposes specified by section 1531.35 of the Revised Code, and the amount described in section 5735.053 of the Revised Code to the motor fuel tax administration fund. Revenue remaining after such crediting and transfers shall be distributed each month as provided in divisions (A) to (E) of this section.

(A) The portion of revenue described in division (A)(1) of section 5735.05 of the Revised Code shall be credited as follows:

(1) One hundred thousand dollars to the grade crossing protection fund for the purposes specified by section 4907.472 of the Revised Code;

(2) Of such revenue remaining after crediting under division (A)(1) of this section, five and two thousand nine hundred forty-two ten thousandths per cent shall be credited to the highway operating fund, which is hereby created in the state treasury, and ninety-four and seven thousand fifty-eight ten thousandths per cent to the gasoline excise tax fund.

(a) Of the amount credited to the gasoline excise tax fund under division (A)(2) of this section, ninety-three and one thousand six hundred seventy-seven ten thousandths per cent shall be transferred as follows:

(i) Six and seven-tenths per cent of the amount to be transferred under division (A)(2)(a) of this section to the local transportation improvement program fund created by section 164.14 of the



Revised Code;

(ii) An amount equal to five cents multiplied by the number of gallons of motor fuel sold at stations operated by the Ohio turnpike and infrastructure commission, such gallonage to be certified by the commission to the treasurer of state not later than the last day of the month following. Such money shall be expended for the construction, reconstruction, maintenance, and repair of turnpike projects, except that the funds may not be expended for the construction of new interchanges. The funds also may be expended for the construction, reconstruction, maintenance, and repair of those portions of connecting public roads that serve existing interchanges and are determined by the commission and the director of transportation to be necessary for the safe merging of traffic between the turnpike and those public roads.

(iii) The remainder of the amount to be transferred under division (A)(2)(a) of this section after the transfers under divisions (A)(2)(a)(i) and (ii) of this section shall be distributed on the fifteenth day of the following month as follows:

(I) Ten and seven-tenths per cent for distribution among municipal corporations under division (A)(1) of section 5735.27 of the Revised Code, except that the sum of seven hundred forty-five thousand eight hundred seventy-five dollars shall be subtracted each month from the amount so computed and credited to the highway operating fund;

(II) Nine and three-tenths per cent for distribution among counties under division (A)(2) of section 5735.27 of the Revised Code, except that the sum of seven hundred forty-five thousand eight hundred seventy-five dollars shall be subtracted each month from the amount so computed and credited to the highway operating fund;

(III) Five per cent for distribution among townships under division (A)(3)(a) of section 5735.27 of the Revised Code, except that the sum of two hundred sixty-three thousand two hundred fifty dollars shall be subtracted each month from the amount so computed and credited to the highway operating fund;

(IV) Except as provided in division (A)(3) of this section, the balance shall be transferred to the highway operating fund and used for the purposes set forth in division (B) of section 5735.27 of the



Revised Code.

(b) Of the amount credited to the gasoline excise tax fund under division (A)(2) of this section, six and eight thousand three hundred twenty-three ten thousandths per cent shall be distributed on the fifteenth day of the following month as follows:

(i) Forty-two and eighty-six hundredths per cent shall be distributed among municipal corporations in accordance with division (A)(1) of section 5735.27 of the Revised Code;

(ii) Thirty-seven and fourteen hundredths per cent shall be distributed among counties in accordance with division (A)(2) of section 5735.27 of the Revised Code;

(iii) Twenty per cent shall be combined with twenty per cent of any amounts transferred from the highway operating fund to the gasoline excise tax fund through biennial appropriations acts of the general assembly pursuant to the planned phase-in of a new source of funding for the state highway patrol, and shall be distributed among townships in accordance with division (A)(3)(b) of section 5735.27 of the Revised Code.

(3) Monthly from September to February of each fiscal year, an amount equal to one-sixth of the amount certified in July of that year by the treasurer of state pursuant to division (Q) of section 151.01 of the Revised Code shall, from amounts required to be credited or transferred to the highway operating fund pursuant to division (A)(2)(a)(iii)(IV) of this section, be credited or transferred to the highway capital improvement bond service fund created in section 151.06 of the Revised Code. If, in any of those months, the amount available to be credited or transferred to the bond service fund is less than one-sixth of the amount so certified, the shortfall shall be added to the amount due the next succeeding month. Any amount still due at the end of the six-month period shall be credited or transferred as the money becomes available, until such time as the office of budget and management receives certification from the treasurer of state or the treasurer of state's designee that sufficient money has been credited or transferred to the bond service fund to meet in full all payments of debt service and financing costs due during the fiscal year from that fund.

(B) The portion of revenue described in division (A)(2) of section 5735.05 of the Revised Code shall be credited each month as follows:



(1) Sixty-seven and one-half per cent to the highway operating fund for distribution pursuant to division (B) of section 5735.27 of the Revised Code;

(2) Thirty-two and one-half per cent to the gasoline excise tax fund for distribution under division (A) of section 5735.27 of the Revised Code in the same manner as money from that fund is distributed under division (A)(2)(b) of this section.

(C)(1) The portion of revenue described in division (A)(3) of section 5735.05 of the Revised Code shall be credited each month as follows:

(a) Three-sixteenths to the gasoline excise tax fund for distribution under division (C)(2) of this section;

(b) Thirteen-sixteenths to the highway operating fund, subject to the deduction under division (C)(3) of this section.

(2) The revenue credited to the gasoline excise tax fund under division (C)(1)(a) of this section shall be distributed in the same manner as in division (A)(2)(b) of this section, subject to the deductions under division (C)(3) of this section. Each municipal corporation, county, or township shall use at least ninety per cent of the revenue distributed to it under division (C)(2) of this section to supplement, rather than supplant, other local funds used for highway-related purposes.

(3)(a) Before the distribution from the gasoline excise tax fund to municipal corporations as provided in division (C)(2) of this section, the department of taxation shall deduct thirty-three and one-third per cent of the amount specified in division (A)(3)(c) of section 5735.27 of the Revised Code and use it for distribution to townships pursuant to division (A)(3)(b) of that section.

(b) Before the distribution from the gasoline excise tax fund to counties as provided in division (C)(2) of this section, the department of taxation shall deduct thirty-three and one-third per cent of the amount specified in division (A)(3)(c) of section 5735.27 of the Revised Code and use it for distribution to townships pursuant to division (A)(3)(b) of that section.



(c) Before crediting the portion of revenue described in division (A)(3) of section 5735.05 of the Revised Code to the highway operating fund under division (C)(1)(b) of this section, the department of taxation shall deduct thirty-three and one-third per cent of the amount specified in division (A)(3)(c) of section 5735.27 of the Revised Code and use it for distribution to townships pursuant to division (A)(3)(b) of that section.

(D) The portion of revenue described in division (A)(4) of section 5735.05 of the Revised Code shall be credited each month to the highway operating fund.

(E) The portion of revenue described in division (B) of section 5735.05 of the Revised Code shall be credited each month as follows:

(1) Fifty-five per cent of that revenue to the highway operating fund for distribution pursuant to division (B) of section 5735.27 of the Revised Code;

(2) Forty-five per cent of that revenue to the gasoline excise tax fund to be divided each month as follows:

(a) Forty-two and eighty-six hundredths per cent for distribution among municipal corporations under division (A)(1) of section 5735.27 of the Revised Code;

(b) Thirty-seven and fourteen hundredths per cent for distribution among counties under division (A)(2) of section 5735.27 of the Revised Code;

(c) Twenty per cent for distribution among townships as provided under division (A)(3)(b) of section 5735.27 of the Revised Code.