

MOTOR VEHICLE FUEL USE TAX

TAX BASE

Fuel used on Ohio highways by tractor trailer combinations, trucks with three axles or more, and two-axle trucks pulling a trailer with a gross vehicle weight over 26,000 pounds. Taxpayers must pay tax on the amount by which the fuel consumed in Ohio exceeds the fuel purchased in Ohio. In addition, a surtax is paid on *all* fuel consumed in Ohio.

RATE

Twenty-two cents per gallon plus a three cents per gallon surtax.

MAJOR EXEMPTIONS

Vehicles owned and operated by the federal government, State of Ohio and its political subdivisions.

REVENUE (IN MILLIONS)

Fiscal Year	Total
1998	\$64.9
1999	64.3
2000	66.9
2001	75.3

DISPOSITION OF REVENUE

Highway bond retirement funds for as long as needed and then to the highway operating fund.

SECTIONS OF OHIO REVISED CODE

Chapters 5728 and 5735.

RESPONSIBILITY FOR ADMINISTRATION

Tax Commissioner.

REMITTER OF TAX

Fuel use tax permit holders.

PAYMENT DATES

Reports and payments are filed quarterly by January 31, April 30, July 31, and October 31 for the liability for the previous three months, or annually by July 31 for the liability for the previous twelve months.

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HISTORY OF MAJOR CHANGES

- 1981 • Tax became effective July 1.
- 1991 • Three cents per gallon surtax became effective.
- 1995 • Ohio joined International Fuel Tax Agreement (IFTA).

COMPARISON WITH OTHER STATES (AS OF 12/01)

California	Equals motor fuel tax rate.
Florida	Equals motor fuel tax rate.
Illinois	Equals motor fuel tax rate.
Indiana	Equals motor fuel tax rate plus an 11 cents per gallon surtax.
Kentucky	Equals motor fuel tax rate plus a 2.2 cents per gallon surtax for gasoline and 5.2 cents per gallon surtax for diesel.
Massachusetts	Equals motor fuel tax rate.
Michigan	Equals 9 cents per gallon motor fuel tax rate plus a 12 cents per gallon surtax.
New Jersey	Equals motor fuel tax rate.
New York	Equals motor fuel tax rate.
Ohio	Equals motor fuel tax rate plus a 3 cents per gallon surtax.
Pennsylvania	Equals motor fuel tax rate.
Texas	Equals motor fuel tax rate.
West Virginia	Equals motor fuel tax rate.