

# Motor Vehicle Fuel Use Tax

## Taxpayer

The tax is paid by fuel use tax permit holders.

## Tax Base

The tax applies to fuel used on Ohio highways by tractor-trailer combinations, trucks with three axles or more, and two-axle trucks with a gross vehicle weight or a registered gross vehicle weight over 26,000 pounds. Taxpayers pay on the amount by which the fuel consumed in Ohio exceeds the fuel purchased in Ohio.

## Rate

The total rate is 28 cents per gallon, which is the same as the state motor fuel tax rate.

## Major Exemptions

The tax does not apply to vehicles owned and operated by the federal government, the State of Ohio, or its political subdivisions.

## Revenue

(In Millions)

Fiscal Year	Total
2009	\$29.8
2010	38.1
2011	35.7
2012	31.2
2013	32.1

## Disposition of Revenue

Revenue is distributed to highway bond retirement funds to the extent it is needed for debt service, and then to the Highway Operating Fund.

## Payment Dates

Reports and payments are filed quarterly by Jan. 31, April 30, July 31, and Oct. 31 for the liability for the previous three months.

## Special Provisions/Credits

None.

## Sections of Ohio Revised Code

Chapter 5728.

## Responsibility for Administration

Tax Commissioner.

## History of Major Changes

<b>1981</b>	Tax becomes effective July 1.
<b>1990</b>	House Bill 381 repeals a separate, 37-year-old highway use tax based on commercial vehicle mileage by setting rates to zero effective Jan. 1, 1991. In its place, the bill imposes a three cents per gallon motor fuel use surtax on vehicles previously covered by the highway use tax. The new surtax is in addition to the base motor vehicle fuel tax rate, then 20 cents per gallon.
<b>1995</b>	Ohio joins the International Fuel Tax Agreement.
<b>2003</b>	House Bill 87 increases the motor vehicle fuel tax by two cents per gallon, from 22 to 24 cents, effective July 1. H.B. 87 also contains two future motor vehicle fuel tax increases and a phase out of the surtax.
<b>2004</b>	Per H.B. 87, motor vehicle fuel tax rises from 24 cents to 26 cents per gallon and surtax falls from three cents to two cents per gallon, effective July 1.
<b>2005</b>	Per H.B. 87, motor vehicle fuel tax rate rises from 26 cents to 28 cents per gallon and surtax is eliminated, effective July 1.

## Comparisons with Other States

(As of July, 2013)

Unless noted, the motor vehicle fuel tax rates listed in this table do not reflect the application of a state sales tax or local permissive motor vehicle fuel taxes.

State	Tax Rates (cents per gallon)		Sales Tax Applicable?
	Gasoline	Diesel	
<b>California</b>	none	45.30	Yes
<b>Florida</b>	30.87	33.07	Yes
<b>Illinois</b>	39.10	43.00	Yes
<b>Indiana<sup>1</sup></b>	29.00	27.00	Yes
<b>Kentucky<sup>2</sup></b>	36.70	41.40	No
<b>Massachusetts</b>	24.00	24.00	No
<b>New Jersey</b>	14.50	17.50	No
<b>New York</b>	42.60	40.85	Yes
<b>Ohio</b>	<b>28.00</b>	<b>28.00</b>	<b>No</b>
<b>Pennsylvania</b>	31.20	38.10	No
<b>Texas</b>	20.00	20.00	No
<b>West Virginia<sup>3</sup></b>	34.70	34.70	Yes

Source: International Fuel Tax Administration (IFTA) and Thompson Reuters/RIA.

<sup>1</sup> Includes an Indiana surcharge.

<sup>2</sup> Includes a Kentucky surcharge.

<sup>3</sup> The rates shown for West Virginia include sales and use tax.