



States' Biofuels Statutes

STATE OF OHIO

This project was undertaken in partnership with the USDA Office of the Chief Economist, The Office of Energy Policy and New Uses. For information on the full project, visit [States' Biofuels Statutory Citations](#).

Current through the 2013 Legislative Session of the Ohio General Assembly.

5733.48 Alternative motor fuel retail sales

(A) As used in this section, “alternative fuel,” “retail dealer,” and “retail service station” have the same meanings as in section 5747.77 of the Revised Code.

(B) There is hereby allowed a nonrefundable credit against the tax imposed by section 5733.06 of the Revised Code for a retail dealer that sells alternative fuel. The credit may be claimed for tax years 2008 and 2009. The credit for tax year 2008 shall equal fifteen cents per gallon of alternative fuel sold and dispensed through a metered pump at the retail dealer’s retail service station during any part of calendar year 2007 that is included in the dealer’s taxable year ending in 2007. The credit for tax year 2009 shall equal fifteen cents per gallon of alternative fuel sold and dispensed through a metered pump at the retail dealer’s retail service station during any part of calendar year 2007 that is included in the dealer’s taxable year ending in 2008, plus thirteen cents per gallon of alternative fuel sold and dispensed in that manner during any part of calendar year 2008 that is included in that taxable year. The credit shall be calculated separately for each retail service station owned or operated by the retail dealer.

(C) The retail dealer shall claim the credit under this section in the order prescribed in section 5733.98 of the Revised Code. The credit shall not exceed the amount of tax otherwise due under section 5733.06 of the Revised Code after deducting any other credits that precede the credit claimed under this section in that order.

CREDIT(S): (2007 H 119, eff. 9-29-07)