



States' Biofuels Statutes

STATE OF OHIO

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

5735.145 Qualified fuel credit

(A) As used in this section and sections 5735.13, 5735.14, 5735.141, and 5735.142 of the Revised Code:

(1) "Qualified fuel" means ethanol that is to be combined with gasoline to create a blend of not more than ten per cent by volume of ethanol and that when so blended is used, sold, or distributed as a motor fuel.

(2) "Ethanol" means:

(a) Ethanol produced in a manufacturing facility with an annual production capacity of less than two million gallons from wood or the grain of a cereal grass and denatured in accordance with United States bureau of alcohol and tax regulations; or

(b) Ethanol produced through a coal-fired process from wood or the grain of a cereal grass and denatured in accordance with United States bureau of alcohol and tax regulations.

(B) Any motor fuel dealer shall receive a qualified fuel credit on each gallon of qualified fuel used, sold, or distributed by the dealer and on which the dealer is liable for the taxes imposed by this chapter of the Revised Code. To receive a credit, the dealer shall certify on the monthly report required by section 5735.06 of the Revised Code the number of gallons of qualified fuel used, sold, or distributed during the month to which the report applies and upon which such taxes are imposed. After computation of the amount of the tax in accordance with division (B) of section 5735.06 of the Revised Code, the number of gallons of qualified fuel used, sold, or distributed during the month to which the report applies and included in the gallons of motor fuel upon which the tax is imposed shall be multiplied by ten cents per gallon. The resulting product shall be subtracted from the tax computed under division (B) of section 5735.06 of the Revised Code and shall constitute the qualified fuel credit provided by this section.

(C) The aggregate amount of credits permitted under this section shall be subject to the limitations prescribed in this division.

(1) Beginning July 1, 1993, and ending June 30, 1997, for each fiscal year, the credit shall not exceed a total of fifteen million dollars, and for each month of each such year shall not exceed the amount specified for that month as follows:

July	\$1,390,125	January	\$1,133,625
August	1,312,125	February	1,106,625
September	1,229,625	March	1,211,625
October	1,268,625	April	1,192,125
November	1,235,625	May	1,270,125
December	1,280,625	June	1,369,125

(2) If in any month the credit is less than the limit set forth for that month, the unused portion shall be carried forward and added to the succeeding month's limit until the end of the fiscal year.

(3) If in any month the credit, including any amount carried forward from a preceding month, exceeds the limit for that month by less than five per cent, the tax commissioner shall either reduce the limit for the succeeding month by the amount of the excess, or collect the excess from each motor fuel dealer, apportioning the amount collected among motor fuel dealers in proportion to the amount of credit claimed by each motor fuel dealer for that month.

If in any month the credit, including any amount carried forward from a preceding month, exceeds the limit for that month by five per cent or more, the tax commissioner shall collect the excess from each motor fuel dealer, apportioning the amount collected among motor fuel dealers in proportion to the amount of credit claimed by each motor fuel dealer for that month.

(4) Any credit in excess of the amounts prescribed in this section and subject to collection by the tax commissioner pursuant to division (C)(2) or (3) of this section shall be paid to the treasurer of state as revenue arising from taxes imposed under this chapter and is subject to assessment as provided in sections 5735.12 and 5735.121 of the Revised Code.

CREDIT(S): (2000 H 612, eff. 9-29-00; 1997 H 210, eff. 6-30-97; 1995 H 305, eff. 10-1-96; 1993 H 154, §1, eff. 6-30-93; 1993 H 154, § 4; 1990 S 223; 1989 H 381; 1987 H 419, § 1, 5; 1984 S 334; 1983 H 373; 1981 H 638, H 102)