



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.

5735.40 Excise, license, privilege, or occupational tax on alternative fuel prohibited

(A) As used in this section:

(1) "Alternative fuel" has the same meaning as in section 125.831 of the Revised Code.

(2) "Political subdivision" means a county, township, municipal corporation, school district, or other body corporate and politic responsible for governmental activities in a geographic area smaller than that of the state.

(B) Except as provided in division (B)(6) of section 5739.02 of the Revised Code when levying the tax imposed by that section in conjunction with sections 5739.021, 5739.023, 5739.026, 5741.021, 5741.022, and 5741.023 of the Revised Code, or as provided in section 5739.101 of the Revised Code, no political subdivision shall levy or collect any excise, license, privilege, or occupational tax on alternative fuel or on the buying, selling, handling, or consuming of alternative fuel.

CREDIT(S): (2006 H 245, eff. 10-12-06)