



Ohio Legislative Service Commission

Synopsis of Senate Committee Amendments*

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Sub. H.B. 492

130th General Assembly
(S. Finance)

Confidentiality of sale and use tax vendor information

Removes a provision in the House-passed bill that authorized vendors and others required to hold a sales or use tax license whose business and home address is the same to apply to the Tax Commissioner to keep the street name and number confidential.

Sale of cigarette tax stamps

Eliminates a requirement that the Tax Commissioner prepare a monthly report showing all sales of cigarette tax stamps made and identifying the purchasers of the stamps.

Motor fuel tax

Consolidates two existing motor fuel exporter licenses into a single license.

Requires persons delivering motor fuel to locations in Ohio to register with the Tax Commissioner.

Petroleum activity tax

Changes the basis on which the petroleum activity tax is computed, from a taxpayer's actual gross receipts to a per-gallon, average price-per-gallon basis.

Further specifies the point at which the tax applies (the "first sale" in Ohio).

Exempts receipts from certain exchanges between parties in which no money is paid other than to compensate for fuel grade, location, or handling.

Permits taxpayers to bill or invoice the PAT to purchasers.

* This synopsis does not address amendments that may have been adopted on the Senate Floor.

Specifies that only persons that have a sufficient business presence in Ohio ("substantial nexus") are subject to the tax, but allows others to voluntarily register to be subject to the tax.

Requires persons that knowingly acquire fuel from an unlicensed supplier to pay the tax on fuel received in or transported into Ohio.

Prescribes a rebuttable presumption that gasoline and undyed diesel fuel is used on public roads or on waterways for the purpose of determining how the revenue is to be divided between highway and nonhighway expenditure (taxes on road-use fuel are constitutionally committed to highway-related expenditure).

Modifies the current CAT exclusion for receipts from selling motor fuel.

Tax and fee overpayments

Authorizes the Tax Commissioner to either apply a taxpayer's overpayment of a tax or fee administered by the Commissioner to the taxpayer's future tax liabilities or issue a refund to the taxpayer without the taxpayer having to request the credit or refund.

Requires the Commissioner to notify taxpayers of tax or fee overpayments.

Retroactive property tax exemption

Authorizes the Tax Commissioner to retroactively exempt real property that is subject to an enterprise zone agreement if it otherwise qualifies except for a failure to comply with tax exemption application procedures.

Appropriation

Appropriates \$628,000 in fiscal year 2015 from the General Revenue Fund to augment existing funding for the operating expenses of the Department of Taxation.