



To: International Fuel Tax Association, Inc.

From: Ohio Department of Taxation

Date: October 9, 2026

Subject: Ohio Fuel Tax Holiday and Split Rate for Fourth Quarter of 2026 and First Quarter of 2027

The Ohio Department of Taxation released administrative guidance to implement the state's 90-day motor fuel tax holiday after Governor Mike DeWine signed House Bill 519 into law on October 1, 2026. The emergency legislation temporarily reduces Ohio's fuel tax to provide relief to drivers across the state.

Beginning **at 12:01 a.m. on October 4, 2026, through 11:59 p.m. on January 2, 2027**, the state motor fuel tax rate temporarily dropped from the standard 38.5 cents per gallon for gasoline and 47 cents per gallon for diesel down to **one-hundredth of one cent (\$0.0001) per gallon**.

All motor carriers who are licensed with the International Fuel Tax Association (IFTA), traveling in Ohio and purchasing gasoline and diesel will see a reduced tax rate from October 4, 2026, through January 2, 2027. IFTA tax returns are still required to be filed for the quarters affected by this fuel tax holiday. All miles traveled and fuel purchased must be reported on IFTA tax returns to accurately reflect miles per gallon (MPG) for the period. IFTA taxpayers will see a split rate for the fourth quarter of 2026 and the first quarter of 2027.

Mandatory Pass-Through & Enforcement

Under the newly enacted law, fuel retailers are required to pass along the full value of the tax savings directly to consumers at the pump. Failure to transfer these savings to consumers may be treated as an unfair or deceptive act and is subject to referral to the Ohio Attorney General's Office.

Resources & Assistance

The Ohio Department of Taxation will continue to provide updated information and guidance on this important initiative on its website at <https://tax.ohio.gov/motor-fuel-tax-holiday>.