

## Section 5727.81 | Excise tax levied on electric distribution company.

Ohio Revised Code / Title 57 Taxation / Chapter 5727 Public Utilities

*Effective: September 30, 2021    Latest Legislation: House Bill 110 - 134th General Assembly*

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(A) For the purpose of raising revenue to fund the needs of this state and its local governments, an excise tax is hereby levied and imposed on an electric distribution company for all electricity distributed by such company at the following rates per kilowatt hour of electricity distributed in a thirty-day period by the company through a meter of an end user in this state:

KILOWATT HOURS DISTRIBUTED TO AN END USER	RATE PER KILOWATT HOUR
For the first 2,000	\$.00465
For the next 2,001 to 15,000	\$.00419
For 15,001 and above	\$.00363

If no meter is used to measure the kilowatt hours of electricity distributed by the company, the rates shall apply to the estimated kilowatt hours of electricity distributed to an unmetered location in this state.

The electric distribution company shall base the monthly tax on the kilowatt hours of electricity distributed to an end user through the meter of the end user that is not measured for a thirty-day period by dividing the days in the measurement period into the total kilowatt hours measured during the measurement period to obtain a daily average usage. The tax shall be determined by obtaining the sum of divisions (A)(1), (2), and (3) of this section and multiplying that amount by the number of days in the measurement period:

- (1) Multiplying \$0.00465 per kilowatt hour for the first sixty-seven kilowatt hours distributed using a daily average;
- (2) Multiplying \$0.00419 for the next sixty-eight to five hundred kilowatt hours distributed using a daily average;
- (3) Multiplying \$0.00363 for the remaining kilowatt hours distributed using a daily average.

Except as provided in division (C) of this section, the electric distribution company shall pay the tax to the tax commissioner in accordance with section 5727.82 of the Revised Code, unless required to remit each tax payment by electronic funds transfer to the treasurer of state in accordance with section 5727.83 of the Revised Code.

Only the distribution of electricity through a meter of an end user in this state shall be used by the electric distribution company to compute the amount or estimated amount of tax due. In the event a meter is not actually read for a measurement period, the estimated kilowatt hours distributed by an electric distribution company to bill for its distribution charges shall be used.

(B) Except as provided in division (C) of this section, each electric distribution company shall pay the tax imposed by this section in all of the following circumstances:

- (1) The electricity is distributed by the company through a meter of an end user in this state;
- (2) The company is distributing electricity through a meter located in another state, but the electricity is consumed in this state in the manner prescribed by the tax commissioner;
- (3) The company is distributing electricity in this state without the use of a meter, but the electricity is consumed in this state as estimated and in the manner prescribed by the tax commissioner.

(C)(1) As used in division (C) of this section:

- (a) "Total price of electricity" means the aggregate value in money of anything paid or transferred, or promised to be paid or transferred, to obtain electricity or electric service, including but not limited to the value paid or promised to be paid for the transmission or distribution of electricity and for transition costs as described in Chapter 4928. of the Revised Code.
- (b) "Package" means the provision or the acquisition, at a combined price, of electricity with other services or products, or any combination thereof, such as natural gas or other fuels; energy management products, software, and services; machinery and equipment acquisition; and financing agreements.
- (c) "Single location" means a facility located on contiguous property separated only by a roadway, railway, or waterway.

(2) Division (C) of this section applies to any commercial or industrial purchaser's receipt of electricity through a meter of an end user in this state or through more than one meter at a single location in this state in a quantity that exceeds forty-five million kilowatt hours of electricity over the course of the preceding calendar year, or any commercial or industrial purchaser that will consume more than forty-five million kilowatt hours of electricity over the course of the succeeding twelve months as estimated by the tax commissioner. The tax commissioner shall make such an estimate upon the written request by an applicant for registration as a self-assessing purchaser under this division. For the meter reading period including July 1, 2008, through the meter reading period including December 31, 2010, such a purchaser may elect to self-assess the excise tax imposed by this section at the rate of \$.00075 per kilowatt hour on the first five hundred four million kilowatt hours distributed to that meter or location during the registration year, and a percentage of the total price of all electricity distributed to that meter or location equal to three and one-half per cent. For the meter reading period including January 1, 2011, and thereafter, such a purchaser may elect

to self-assess the excise tax imposed by this section at the rate of \$.00257 per kilowatt hour for the first five hundred million kilowatt hours, and \$.001832 per kilowatt hour for each kilowatt hour in excess of five hundred million kilowatt hours, distributed to that meter or location during the registration year.

A qualified end user that receives electricity through a meter of an end user in this state or through more than one meter at a single location in this state and that consumes, over the course of the previous calendar year, more than forty-five million kilowatt hours in other than its qualifying manufacturing process, may elect to self-assess the tax as allowed by this division with respect to the electricity used in other than its qualifying manufacturing process.

Payment of the tax shall be made directly to the tax commissioner in accordance with divisions (A)(4) and (5) of section 5727.82 of the Revised Code, or the treasurer of state in accordance with section 5727.83 of the Revised Code. If the electric distribution company serving the self-assessing purchaser is a municipal electric utility and the purchaser is within the municipal corporation's corporate limits, payment shall be made to such municipal corporation's general fund and reports shall be filed in accordance with divisions (A)(4) and (5) of section 5727.82 of the Revised Code, except that "municipal corporation" shall be substituted for "treasurer of state" and "tax commissioner." A self-assessing purchaser that pays the excise tax as provided in this division shall not be required to pay the tax to the electric distribution company from which its electricity is distributed. If a self-assessing purchaser's receipt of electricity is not subject to the tax as measured under this division, the tax on the receipt of such electricity shall be measured and paid as provided in division (A) of this section.

(3) In the case of the acquisition of a package, unless the elements of the package are separately stated isolating the total price of electricity from the price of the remaining elements of the package, the tax imposed under this section applies to the entire price of

the package. If the elements of the package are separately stated, the tax imposed under this section applies to the total price of the electricity.

(4) Any electric supplier that sells electricity as part of a package shall separately state to the purchaser the total price of the electricity and, upon request by the tax commissioner, the total price of each of the other elements of the package.

(5) The tax commissioner may adopt rules relating to the computation of the total price of electricity with respect to self-assessing purchasers, which may include rules to establish the total price of electricity purchased as part of a package.

(6) An annual application for registration as a self-assessing purchaser shall be made for each qualifying meter or location on a form prescribed by the tax commissioner. The registration year begins on the first day of May and ends on the following thirtieth day of April. Persons may apply after the first day of May for the remainder of the registration year. In the case of an applicant applying on the basis of an estimated consumption of forty-five million kilowatt hours over the course of the succeeding twelve months, the applicant shall provide such information as the tax commissioner considers to be necessary to estimate such consumption. At the time of making the application and by the first day of May of each year, a self-assessing purchaser shall pay a fee of five hundred dollars to the tax commissioner, or to the treasurer of state as provided in section 5727.83 of the Revised Code, for each qualifying meter or location. The tax commissioner shall immediately pay to the treasurer of state all amounts that the tax commissioner receives under this section. The treasurer of state shall deposit such amounts into the kilowatt hour excise tax administration fund, which is hereby created in the state treasury. Money in the fund shall be used to defray the tax commissioner's cost in administering the tax owed under section 5727.81 of the Revised Code by self-assessing purchasers. After the application is approved by the tax commissioner, the registration shall remain in effect for the current registration year, or until canceled by the registrant upon written notification to the commissioner of the election to pay the tax in accordance with division (A) of this section, or until canceled

by the tax commissioner for not paying the tax or fee under division (C) of this section or for not meeting the qualifications in division (C)(2) of this section. The tax commissioner shall give written notice to the electric distribution company from which electricity is delivered to a self-assessing purchaser of the purchaser's self-assessing status, and the electric distribution company is relieved of the obligation to pay the tax imposed by division (A) of this section for electricity distributed to that self-assessing purchaser until it is notified by the tax commissioner that the self-assessing purchaser's registration is canceled. Within fifteen days of notification of the canceled registration, the electric distribution company shall be responsible for payment of the tax imposed by division (A) of this section on electricity distributed to a purchaser that is no longer registered as a self-assessing purchaser. A self-assessing purchaser with a canceled registration must file a report and remit the tax imposed by division (A) of this section on all electricity it receives for any measurement period prior to the tax being reported and paid by the electric distribution company. A self-assessing purchaser whose registration is canceled by the tax commissioner is not eligible to register as a self-assessing purchaser for two years after the registration is canceled.

(7) If the tax commissioner cancels the self-assessing registration of a purchaser registered on the basis of its estimated consumption because the purchaser does not consume at least forty-five million kilowatt hours of electricity over the course of the twelve-month period for which the estimate was made, the tax commissioner shall assess and collect from the purchaser the difference between (a) the amount of tax that would have been payable under division (A) of this section on the electricity distributed to the purchaser during that period and (b) the amount of tax paid by the purchaser on such electricity pursuant to division (C) (2) of this section. The assessment shall be paid within sixty days after the tax commissioner issues it, regardless of whether the purchaser files a petition for reassessment under section [5727.89](#) of the Revised Code covering that period. If the purchaser does not pay the assessment within the time prescribed, the amount assessed is subject to the additional charge and the interest prescribed by divisions (B) and (C) of section [5727.82](#) of

the Revised Code, and is subject to assessment under section 5727.89 of the Revised Code. If the purchaser is a qualified end user, division (C)(7) of this section applies only to electricity it consumes in other than its qualifying manufacturing process.

(D) The tax imposed by this section does not apply to:

(1) The distribution or obtaining of any kilowatt hours of electricity to or by any of the following:

(a) The federal government;

(b) An end user located at a federal facility that uses electricity for the enrichment of uranium;

(c) A qualified regeneration meter;

(d) An end user for any day the end user is a qualified end user;

(e) An end user if the electricity is generated by an electric generation facility that is primarily dedicated to providing electricity to the electric-consuming facilities of the end user, that is sized so as to not exceed one hundred per cent of the customer-generator's annual requirements for electric energy at the time of interconnection, that is physically interconnected and integrated with the electric-consuming facilities of the end user, and that is located on the same property on which the end user's electric-consuming facilities are situated or on property that is contiguous to the property on which the end user's electric-consuming facilities are situated.

(2) Kilowatt hours of electricity generated by a self-generator if the electric generating facility is sized so as not to exceed one hundred per cent of the customer-generator's annual requirements for electric energy at the time of interconnection.

The exemption under division (D)(1)(d) of this section for a qualified end user only applies to the manufacturing location where the qualified end user uses electricity in a chlor-alkali manufacturing process or where the qualified end user uses more than three million kilowatt hours per day in an electrochemical manufacturing process. As used in division (D) of this section, "customer-generator" and "self-generator" have the same meanings as in section [4928.01](#) of the Revised Code.

(E) All revenue arising from the tax imposed by this section shall be credited to the general revenue fund except as provided by division (C) of this section and section [5727.82](#) of the Revised Code.

*Last updated May 12, 2022 at 9:10 AM*

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## Available Versions of this Section

September 29, 2017 – Amended by House Bill 49 - 132nd General Assembly

September 30, 2021 – Amended by House Bill 110 - 134th General Assembly



## Homepage

*Welcome to the Village of Genoa Utility Billing Homepage*

*The Village of Genoa provides water and sanitary sewer services to customers throughout the Village of Genoa, Clay Township, the Village of Clay Center, and Allen Township. All water provided by the Village of Genoa is purchased from the City of Oregon.*

*The Village also provides electricity and a refuse contract with Waste Management for customers within the Village of Genoa. More information on the Waste Management contract can be found at [genoahio.org/village-departments/utility-billing](http://genoahio.org/village-departments/utility-billing).*

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## Information

### NO IMAGES NEEDED

Payments on your account can be made in the following ways:

#### *Customer Web Portal:*

*You can pay online by pressing the **Pay Online** button on the Homepage, or at the top of any page of our website. You will be required to register your utility account with the portal to pay your bill online. Please allow 24 to 48 hours for these payments to post to your account.*

#### *Bank Draft:*

*We can automatically deduct payment for your monthly utility bill directly from your bank account. Please contact office staff for instructions on how to sign up for this service.*

#### *By Phone:*

*We have an automated phone system to accept water payments by calling 844-291-9247. Please allow 24 to 48 hours for these payments to post to your account.*

#### *Mailed or Dropped Off:*

*Payments can be mailed or dropped off at the Village of Genoa's utility billing office.*

*Village of Genoa Utility Billing  
102 E 6th Street  
Genoa, OH 43430*

## Electronic Check/ Credit Card Authorization Form

Please complete the information in the box below to authorize an electronic check payment (ACH-debit).

Name on Check (Last, First):	<u>Village of Genoa</u>
Address:	<u>102 E. 6<sup>th</sup> St. Genoa</u>
Bank Routing Number (these are the numbers between the colleens at the lower left corner of your check):	<u>041209624</u>
Type of Account:	<input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
Bank Account Number:	<u># 64718501</u>
Amount Authorized:	<u>\$10,000.00</u>
Email Address for electronic receipt (optional):	<u>ldofendock@genoachio.org</u>
Signature:	<u>[Handwritten Signature]</u>

Please complete the information in the box below to authorize a credit card transaction.

Card Holder Name:	_____
Card Address:	_____ _____
Amount Authorized:	_____
Card Type:	<input type="checkbox"/> Visa <input type="checkbox"/> Master-card <input type="checkbox"/> Discover-card
Card Number:	_____ Expiration Date: ___/___
E-mail Address for electronic receipt (optional):	_____
Signature:	_____

## Foothills File Specs for ACH Origination of a NACHA file

Terms vary depending on the program used to create the NACHA file, general terminology is used below. It is assumed that "Company" is the business customer with which Foothills Bank has a relationship.

Company ID: Company's TIN  
Company Name: Name of Company

ACH File/Immediate Destination Name: Federal Reserve

ACH File/Immediate Destination ABA/Routing: 691000134

ACH File/Immediate Origination Name: Jack Henry & Associates

ACH File/Immediate Origination Number: 0653060031

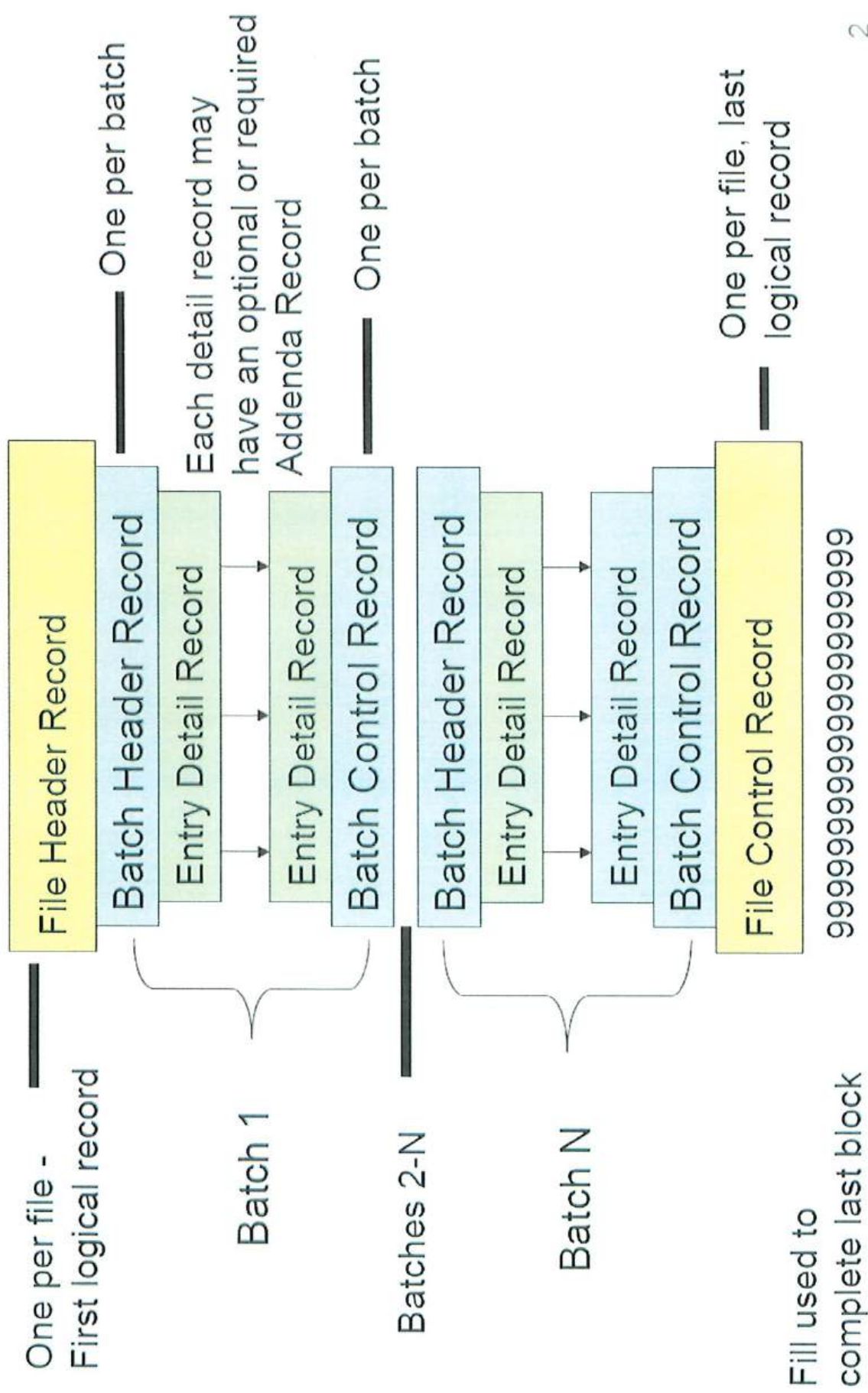
Originating Institution: 06420918

Description: Payroll (example description)

Auto Settle/Offset Debit: Yes or Selected\*

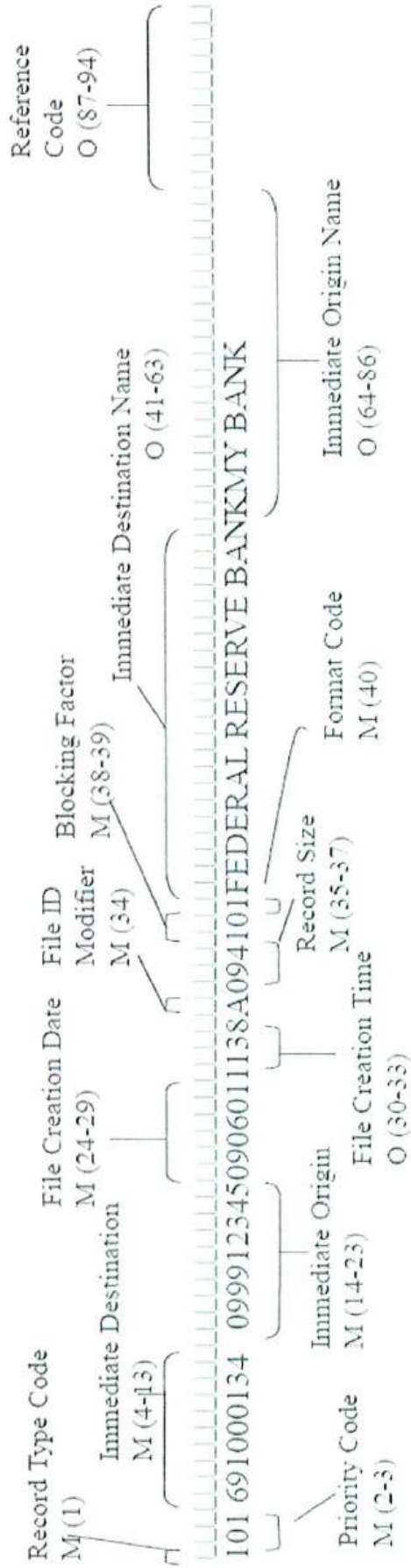
\*We require that all our Companies originating ACH batches do so using an Auto Settle or Offset Entry Line.

# Sequence of Records

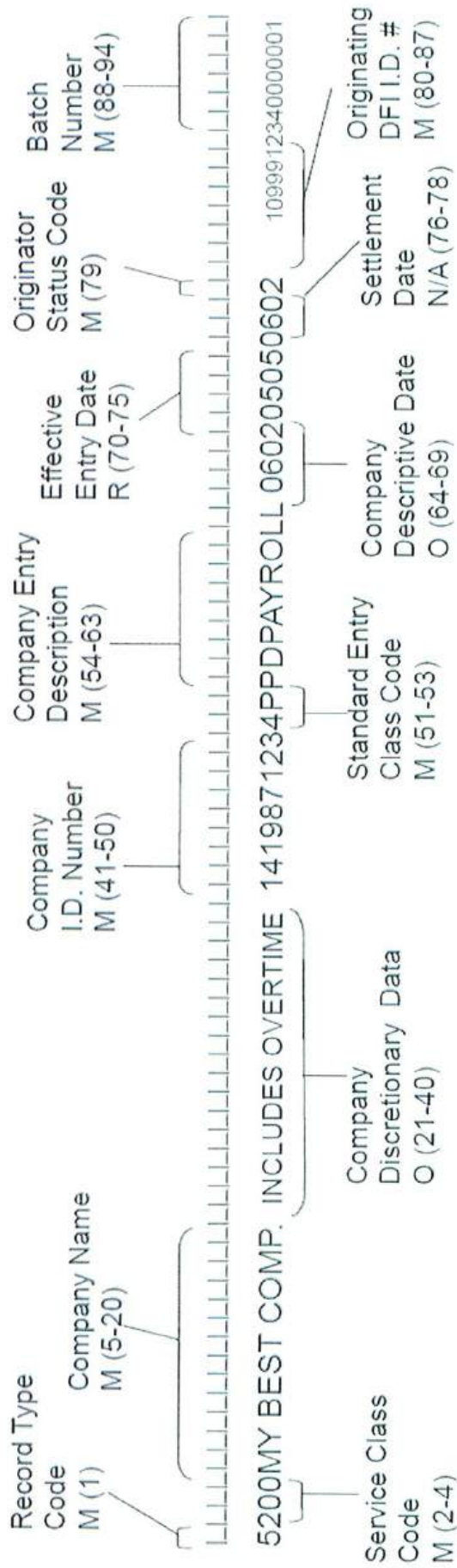




# File Header Records



# Company Batch Header



# PPD, TEL, WEB debit

## Entry Detail Record

