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EHLER QUOTED IN *OHIO PUBLIC RADIO* STORY TITLED "SUPREME COURT HEARS ARGUMENTS OVER CAT TAX ON GAS SALES"

July 16, 2012

Anthony L. Ehler, a partner in the Vorys Columbus office, was quoted in an *Ohio Public Radio* story regarding arguments he made about the commercial activities tax (CAT) before the Ohio Supreme Court. According to the story, the Court will decide if the CAT, a .25-percent tax on the gross receipts of all Ohio businesses, can be assessed on motor fuel.

The story states:

"Anthony Ehler argued for Beaver Excavating Company, which filed a suit that was joined by truckers, builders and contractors. Ehler noted that in 1947, voters approved a constitutional amendment requiring taxes on motor vehicle owners and operators – including license and tags fees and gasoline – to go to transportation. So Ehler said because CAT revenues don't go exclusively to roads, lawmakers couldn't decide to assess the CAT on gasoline sales.

'Only as the tax applies to sales of motor vehicle fuel,' Ehler argued. 'All the rest of the CAT is fine.'

'This is an as-applied challenge. So as applied to the privilege of selling motor vehicle fuel, those funds need to be dedicated. It's either that or they could exempt them and increase the motor fuel tax. That's their prerogative.'

To listen to the story, please visit the *WOSU* website.