



Ohio Revised Code

Section 5735.02 Dealer's license - application - right to refuse license - fee.

Effective: September 29, 2017

Legislation: House Bill 49 - 132nd General Assembly

(A) A motor fuel dealer shall not receive, use, sell, or distribute any motor fuel or engage in business within this state unless the motor fuel dealer holds an unrevoked license issued by the tax commissioner to engage in such business.

(B) To procure a motor fuel dealer's license, every motor fuel dealer shall file with the commissioner an application verified under oath by the applicant and in such form as the commissioner prescribes, setting forth, in addition to such other information required by the commissioner, the following:

- (1) The name under which the motor fuel dealer will transact business within the state;
- (2) The location, including street number address, of its principal office or place of business within this state;
- (3) The name and address of the owner, or the names and addresses of the partners if such motor fuel dealer is a partnership, or the names and addresses of the principal officers if such motor fuel dealer is a corporation or an association;
- (4) If such motor fuel dealer is a corporation organized under the laws of another state, territory, or country, a certified copy of the certificate or license issued by the Ohio secretary of state showing that such corporation is authorized to transact business in this state;
- (5) An agreement that the motor fuel dealer will assume the liability and will pay the tax on any shipment of motor fuel made into the state from any other state or foreign country and sold or caused to be sold by such motor fuel dealer for delivery to a person in this state who is not the holder of an unrevoked motor fuel dealer's license.

(C)(1) Except as provided in division (C)(2) of this section, an application for a license shall be accompanied by a bond, of the character stipulated and in the amount provided for in section



5735.03 of the Revised Code, which shall be filed with the commissioner.

(2) The commissioner may exempt a motor fuel dealer from the requirements set forth in division (C)(1) of this section and section 5735.03 of the Revised Code if the motor fuel dealer only sells or distributes motor fuel upon which the motor fuel taxes imposed under this chapter have been paid or are not required to be paid by the motor fuel dealer.

(D) If any application for a license to transact business as a motor fuel dealer in the state is filed by any person who has had any license previously canceled for cause by the tax commissioner; if the commissioner believes that such application is not filed in good faith or that such application is filed as a subterfuge by some person for the real person in interest who has previously had any license canceled for cause by the tax commissioner; if the person has violated any provision of this chapter; or if the person has failed to file any returns, submit any information, or pay any outstanding taxes, charges, or fees as required for any tax, charge, or fee administered by the commissioner, to the extent the commissioner is aware of such failure at the time of the application, then the tax commissioner, after a hearing, of which the applicant shall be given five days' notice in writing and at which said applicant shall have the right to appear in person or by counsel and present testimony, may refuse to issue to such person a license to transact business as a motor fuel dealer in the state.

(E) When the application in proper form has been accepted for filing, and the bond accepted and approved, the commissioner shall issue to such motor fuel dealer a license to transact business as a motor fuel dealer in the state, subject to cancellation of such license as provided by law.

(F) No person shall make a false or fraudulent statement on the application required by this section.