



## Ohio Revised Code

### Section 5735.025 Prohibited acts generally.

Effective: October 1, 1996

Legislation: House Bill 305 - 121st General Assembly

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(A) No person shall recklessly import, sell, use, deliver, transport, distribute, or store motor fuel within this state upon which the taxes imposed by this chapter are owed but have not first been paid to or reported by the holder of an unrevoked motor fuel dealer's license, or for which liability for those taxes has not accrued to the holder of an unrevoked motor fuel dealer's license.

(B) No person shall evade or attempt to evade in any manner a motor fuel tax imposed by this chapter. No person shall aid or abet any person to evade or attempt to evade in any manner a motor fuel tax imposed by this chapter. Each day, or part thereof, that a person evades or attempts to evade a motor fuel tax imposed by this chapter, or aids or abets any person to evade or attempt to evade a motor fuel tax imposed by this chapter, constitutes a separate offense for purposes of section 5735.99 of the Revised Code.

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