



## Ohio Revised Code

### Section 5735.041 Revocation of license of retail dealer.

Effective: October 3, 2023

Legislation: House Bill 33

---

(A) The tax commissioner may revoke the license of a retail dealer in the following circumstances:

- (1) The retail dealer sells or attempts to sell any motor fuel upon which any motor fuel tax imposed by this chapter has not been paid;
- (2) The retail dealer attempts to evade any motor fuel tax imposed by this chapter;
- (3) The retail dealer violates any provision of this chapter.

(B) The commissioner shall notify the retail dealer in writing of the revocation in the manner provided in section 5703.37 of the Revised Code.

---