



Ohio Revised Code

Section 5735.042 Revocation of license of exporter.

Effective: October 3, 2023

Legislation: House Bill 33

(A) The tax commissioner may revoke an exporter's license in the following circumstances:

(1) An exporter licensed under section 5735.026 of the Revised Code purchases, for export, motor fuel in this state exclusive of the motor fuel tax, and subsequently diverts or causes the motor fuel to be diverted to a destination in this state or any state other than the originally designated state;

(2) The exporter is no longer the holder of a valid license to purchase motor fuel tax free in the specified destination state or states for which the license is issued.

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