



## Ohio Revised Code

### Section 5735.064 Exporter's report.

Effective: October 1, 1996

Legislation: House Bill 305 - 121st General Assembly

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(A) On or before the last day of each month, each exporter of motor fuel, licensed under section 5735.026 of the Revised Code, shall file with the tax commissioner a report for the preceding calendar month on forms prescribed by or in a form acceptable to the tax commissioner. The report shall include the following:

- (1) An itemized statement of the number of gallons of all motor fuel received during the preceding calendar month for export by the licensed exporter;
- (2) An itemized statement of the number of gallons of all motor fuel exported from the state;
- (3) Any other information the commissioner deems necessary.

(B) No person required by this section to file a report shall file a false or fraudulent report or supporting schedule.

(C) Any person who obtains untaxed motor fuel for export from this state, but later diverts or causes to be diverted motor fuel to a destination in this state, is deemed a motor fuel dealer as regards any unpaid motor fuel taxes levied thereon. Taxes levied against such person may be collected by assessment as provided in section 5735.12 or 5735.121 of the Revised Code.

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