



## Ohio Revised Code

### Section 5735.102 Seizure and sale of fuel and transporting vehicle when taxes not paid.

Effective: October 1, 1996

Legislation: House Bill 305 - 121st General Assembly

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Whenever the tax commissioner discovers any motor fuel subject to the taxes levied under Chapter 5735. of the Revised Code and upon which the taxes have not been paid, the commissioner may seize and take possession of the motor fuel. The motor fuel shall be forfeited to the state, and the commissioner, within a reasonable time thereafter, may sell the forfeited motor fuel. The commissioner shall collect the taxes due on the forfeited motor fuel from the proceeds of the sale. Proceeds of the sale shall be paid into the state treasury pursuant to this chapter. The seizure and sale shall not relieve any person from fine or imprisonment resulting from a violation of section 5735.022 or 5735.20 of the Revised Code. The sale shall be made in the county in which it is most convenient and economical.

Any motor vehicle used to transport motor fuel seized pursuant to this section also is subject to seizure by the tax commissioner. The tax commissioner may dispose of the seized vehicle in the manner prescribed by this section for disposing of seized motor fuel.

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