



Ohio Revised Code

Section 5735.15 Seller's statement required when purchaser claims right to refund.

Effective: June 26, 2003

Legislation: House Bill 95 - 125th General Assembly

When motor fuel is sold to a person who claims to be entitled to a refund under section 5735.14 or 5735.142 of the Revised Code, the seller of such motor fuel shall provide to the person documentation that indicates that the liability to the state for the excise tax imposed under the motor fuel laws of this state on such motor fuel has been assumed by the seller, and that said excise tax has already been paid or will be paid by the seller when the same becomes payable. The documentation also shall set forth the name and address of the purchaser, the number of gallons of motor fuel sold, the price paid for or the price per gallon of the motor fuel sold, the proposed use for which such motor fuel is purchased, and such other information as the commissioner requires. When motor fuel is sold to a person who claims to be entitled to reimbursement under division (B) of section 5735.14 of the Revised Code, the documentation also shall state the number of gallons of water intentionally added to the motor fuel. The documentation shall be given to the purchaser, and a copy shall be retained by the seller.
