



Ohio Administrative Code Rule 5703-13-04 Single-trip permits.

Effective: January 3, 2022

Pursuant to section 5728.03 of the Revised Code:

(A) An operator of a motor vehicle that is subject to section 5728.06 of the Revised Code, and that does not have an annual motor fuel use permit, may be issued a fuel use tax single-trip permit through either the Ohio business gateway or an authorized independent permit service during hours when the Ohio business gateway is not available.

(1) Fuel use single-trip permits will be issued for periods of twenty-four hours. A maximum of four permits totaling ninety-six consecutive hours may be issued for any vehicle at one time.

(2) The cost of a fuel use single-trip permit shall be twenty-four dollars for each twenty-four hour period. The twenty-four dollars is an estimate of the motor fuel use tax required by division (B)(4) of section 5728.03 of the Revised Code.

(B)

(1) To be authorized to issue fuel use single-trip permits, an independent permit service must:

(a) Enter into a signed agreement with the department on forms prescribed by the tax commissioner,

(b) Provide twenty-four hour nationwide service, and

(c) Post a surety bond, of cash or other security satisfactory to the commissioner, in the amount of five thousand dollars to guarantee payment of all fees and taxes associated with the issuance of single-trip permits are paid.

(2) An authorized independent permit service shall do both of the following:



(a) File a weekly report on a form prescribed by the commissioner and remit all amounts related to the fees and taxes charged for the issuance of fuel use single-trip permits during the reporting period.

(b) Maintain records of each single-trip permit issued for two years and make those records available for inspection by agents of the commissioner.

For purposes of paragraph (B)(2) of this rule, the reporting period shall be Monday through Sunday. Weekly reports must be received by the department of taxation by the close of business on the Friday following the end of the reporting period.

(3)

(a) An authorized independent permit service shall not knowingly issue a single-trip permit to any person who has a motor fuel use tax permit that has been suspended in accordance with section 5728.11 of the Revised Code.

(b) The commissioner may provide authorized independent permit services with the names of persons who may not obtain single-trip permits due to a suspension of a motor fuel use tax permit.

(4) The commissioner may revoke authorization if the independent permit service violates any of the provisions of this rule.

(C) "Ohio business gateway" has the same meaning as defined in section 718.01 of the Revised Code.