

Ohio Revised Code

Section 3734.9011 Registration of wholesale distributors, retail dealers.

Effective: October 29, 1993

Legislation: Senate Bill 165 - 120th General Assembly

- (A) No wholesale distributor or other person shall sell tires to a retail dealer within this state, and no retail dealer or other person shall import or otherwise acquire tires for sale at retail within this state from a person who is not a registered wholesale distributor, without having a registration therefor.
- (B) Each wholesale distributor and each retail dealer required to be registered under division (A) of this section shall apply for registration on or before the date that is two months after the effective date of this section, or on or before the first day of doing business that required the registration. The application shall be filed with the tax commissioner, in a form and providing such information as prescribed by the commissioner. The commissioner shall assign an account number to each registration and shall so notify the registrant. The registration shall remain in effect until canceled by the wholesale distributor or retail dealer upon the cessation of business.