



Ohio Revised Code

Section 3734.9011 Registration of wholesale distributors, retail dealers.

Effective: September 29, 2017

Legislation: House Bill 49 - 132nd 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 first day of doing business that requires 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. An unrevoked registration shall remain in effect until canceled by the wholesale distributor or retail dealer upon the cessation of business.

(C) The tax commissioner shall not accept a registration under division (B) of this section or may suspend or revoke the registration of a wholesale distributor or retail dealer if the wholesale distributor or retail dealer has failed to file any returns, submit any information, or pay any outstanding taxes, charges, or fees as required for any tax, charge, or fee administered by the commissioner, to the extent that the commissioner is aware of such failure at the time of the application.
