



Ohio Revised Code

Section 3734.903 Liability of wholesale distributor and retail dealer.

Effective: October 29, 1993

Legislation: Senate Bill 165 - 120th General Assembly

(A) Each wholesale distributor is liable for the fee imposed by section 3734.901 of the Revised Code on all tires sold by him to retail dealers in this state.

(B) Each wholesale distributor who uses tires in his own operation in this state is liable for the fee on the tires.

(C) Each retail dealer who acquires tires from a person who is not registered with the tax commissioner as a wholesale distributor pursuant to section 3734.9011 of the Revised Code is liable for the fee imposed by section 3734.901 of the Revised Code on the tires acquired for retail sale in this state to the same extent and in the same amount as the fee imposed on wholesale distributors.
