



## Ohio Revised Code Section 4921.13 Filings and taxes.

Effective: September 17, 2014

Legislation: House Bill 492 - 130th General Assembly

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(A) The public utilities commission shall adopt rules applicable to the filing of annual update forms and the payment of taxes by for-hire motor carriers. The rules shall not be incompatible with the requirements of the United States department of transportation. The rules shall at a minimum address all of the following:

(1) The information and certifications that must be provided to the commission on an annual update form, including a certification that the carrier continues to be in compliance with the applicable laws of this state.

(2) Documentation and information that must be provided regarding proof of financial responsibility;

(3) The form and manner in which taxes may be paid under section 4921.19 of the Revised Code.

(B) The rules may address any other information that the commission determines is necessary to carry out this section.

(C) A for-hire motor carrier shall not be issued any tax receipt under division (C) of section 4921.19 of the Revised Code until all of the following have been satisfied:

(1) A complete and accurate annual update form has been filed with the commission;

(2) Proof of financial responsibility remains in effect;

(3) All applicable registration fees in accordance with rules adopted under section 4921.11 of the Revised Code, all applicable taxes under section 4921.19 of the Revised Code, and any forfeitures imposed under section 4923.99 of the Revised Code have been paid in full.



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DOCUMENT #264758

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