



Ohio Revised Code

Section 5728.02 Fuel use permit and identification device.

Effective: June 30, 2005

Legislation: House Bill 66 - 126th General Assembly

(A) Except as provided in section 5728.03 of the Revised Code, every person who is liable for the tax imposed by section 5728.06 of the Revised Code on the operation of a commercial car or a commercial tractor that is, or is to be, operated or driven upon a public highway in two or more jurisdictions shall cause to be filed annually with the tax commissioner an application for a fuel use permit to be furnished by the commissioner for that purpose.

Each application for a fuel use permit for a commercial car or a commercial tractor shall contain any information the tax commissioner prescribes.

(B) Upon receipt of the application, the tax commissioner shall issue to the person making the application a fuel use permit and any identification device that the commissioner considers necessary for the proper administration of this chapter. The permit and the identification device shall be of a design and contain any information the commissioner considers necessary. The identification device shall be displayed on the commercial car or commercial tractor for which it was issued at all times in the manner the commissioner prescribes. The fuel use permits and the identification device shall not be transferable. In case of the loss of a fuel use permit or identification device, the commissioner shall issue a duplicate of the permit or device.

The fuel use permit shall be valid until it expires or is suspended or surrendered.
