



Ohio Revised Code

Section 5728.03 Application for single-trip fuel use permit.

Effective: June 30, 2005

Legislation: House Bill 66 - 126th General Assembly

(A) In lieu of filing an application for an annual fuel use permit under section 5728.02 of the Revised Code and in lieu of filing returns under section 5728.08 of the Revised Code, a person who is the owner of a commercial car or a commercial tractor that would otherwise be liable for the tax imposed by section 5728.06 of the Revised Code, that is, or is to be, operated or driven upon a public highway, may file an application with the tax commissioner for a single-trip fuel use permit. The application shall be based on rules adopted by the tax commissioner and shall include an amount estimated to be substantially equivalent to the fuel use tax liability that the applicant will incur by driving on the highways of this state during the period covered by the single-trip permit. The amount so estimated shall be considered to be the fuel use tax liability so incurred.

The commissioner may authorize independent permit services or other persons to issue single-trip fuel use permits.

(B) The tax commissioner shall adopt rules establishing all of the following:

(1) Procedures for the issuance of single-trip permits;

(2) The length of time the permits are effective;

(3) Requirements that independent permit services or other persons must meet to be authorized to issue single-trip fuel use permits and procedures for obtaining that authorization;

(4) Estimates of the amount substantially equivalent to the fuel use tax liability that an applicant will incur by driving on the highways of this state during the period covered by the permit.

(C) No person whose fuel use permit issued under section 5728.02 of the Revised Code is currently under suspension in accordance with section 5728.11 of the Revised Code shall be issued a single-trip fuel use permit under this section.



(D) All moneys collected pursuant to this section shall be deposited in the state treasury in accordance with section 5728.08 of the Revised Code.
