



Ohio Revised Code Section 5728.11 Suspending permit.

Effective: September 6, 2002

Legislation: Senate Bill 200 - 124th General Assembly

(A) Sixty days after service of an assessment under section 5728.10 of the Revised Code, or when the tax commissioner files a certified copy of an entry making an assessment as provided in that section, the commissioner shall suspend all fuel use permits issued to the person against whom the assessment was made, provided that no fuel use permit shall be suspended while an appeal is pending, except in those cases in which no return has been filed, or where it is alleged a fraudulent return has been filed.

Upon suspension of a fuel use permit, the commissioner may require that the permit holder surrender to the commissioner the permit and identification device.

Upon payment in full of the assessment and interest, the commissioner shall immediately reinstate all fuel use permits issued to the person against whom the assessment was made which have been suspended.

(B) If no returns have been filed within the time prescribed for the filing of returns, or within any extension of time for filing as the tax commissioner may grant in accordance with section 5728.14 of the Revised Code, the commissioner, after giving written notice of the commissioner's intention so to do, immediately may suspend all fuel use permits held by the person failing to file a return. The notice shall be sent to the last known address of the person. No permit which has been suspended for failure to file a return shall be reinstated until the person files complete and correct returns for all periods in which no return has been filed and paid the full amount of the tax, interest, and additional charges due.
