



Ohio Revised Code

Section 5735.021 Application for permissive motor fuel dealer's license.

Effective: October 1, 1996

Legislation: House Bill 305 - 121st General Assembly

(A) Each person who would qualify for a motor fuel dealer's license under any division in divisions (I)(1)(a) through (d) of section 5735.01 of the Revised Code if that person's business activity were conducted in this state, who makes a sale for export to this state to a person who is not a licensed motor fuel dealer, and who wishes to collect the tax imposed by this chapter on behalf of any person who is not a licensed motor fuel dealer may obtain a permissive motor fuel dealer's license.

Application for and possession of a permissive motor fuel dealer's license shall not in itself subject the applicant or licensee to the jurisdiction of this state for any purpose other than administration and enforcement of this chapter. To obtain a permissive motor fuel dealer's license, a person shall file with the tax commissioner an application verified under oath by that person, and shall include the following in the application:

- (1) The name under which the permissive motor fuel dealer will transact business;
- (2) The location, including street number address of its principal place of business outside this state;
- (3) The names and addresses of the owner, or the names and addresses of the partners if the permissive motor fuel dealer is a partnership, or the names and addresses of the principal officers if the permissive motor fuel dealer is a corporation or an association;
- (4) Any other information the commissioner deems necessary.

An application for a license shall be accompanied by a bond of the character stipulated and in the amount provided for in section 5735.03 of the Revised Code. The application for the license shall be filed with the commissioner.

(B)(1) After a hearing as provided in division (B)(2) of this section, the tax commissioner may refuse to issue a license to transact business as a permissive motor fuel dealer in the following circumstances:



- (a) The applicant has previously had a license issued pursuant to this chapter canceled for cause by the tax commissioner;
 - (b) The tax commissioner believes that the application is not filed in good faith;
 - (c) The applicant has previously violated any provision of this chapter;
 - (d) The application is filed as a subterfuge by the applicant for the real person in interest who has previously had a license issued pursuant to this chapter canceled for cause by the tax commissioner or who has violated any provision of this chapter.
- (2) The tax commissioner shall conduct a hearing before refusing to issue a license to transact business as a permissive motor fuel dealer in the state in any of the circumstances described in division (B)(1) of this section. The applicant shall be given five days' notice, in writing, of the hearing. The applicant may appear in person or be represented by counsel, and may present testimony at the hearing.
- (C) When an application in proper form has been accepted for filing, and the bond accepted and approved, the commissioner shall issue to the applicant a license to transact business as a permissive motor fuel dealer, subject to cancellation of the permissive motor fuel dealer license as provided by law.
- (D) No person shall make a false or fraudulent statement on the application required by this section.