



Ohio Revised Code

Section 5735.026 Application for exporter license.

Effective: March 27, 2020

Legislation: House Bill 197 - 133rd General Assembly

(A) The tax commissioner, for the purposes of administering this chapter, shall issue an exporter license to a person that receives motor fuel in this state and exports that fuel out of this state and that demonstrates to the tax commissioner's satisfaction that the person is an exporter.

(B) To obtain an exporter license, a person shall file, under oath, an application with the commissioner in such form as the commissioner prescribes. The application shall set forth the following information:

- (1) The name under which the exporter will transact business within the state;
- (2) The location, including street number address, of the exporter's principal office or place of business;
- (3) The name and address of the owner, or the names and addresses of the partners if such exporter is a partnership, or the names and addresses of the principal officers if the exporter is a corporation or an association;
- (4) A certified copy of the certificate or license issued by the secretary of state showing that the corporation is authorized to transact business in this state if the exporter is a corporation organized under the laws of another state, territory, or country;
- (5) For an exporter described in division (DD)(1) of section 5735.01 of the Revised Code, a copy of the applicant's license or certificate to collect and remit motor fuel taxes or sell or distribute motor fuel in the specified destination state or states for which the license or certificate is to be issued;
- (6) Any other information the commissioner may require.

(C)(1) After a hearing as provided in division (C)(2) of this section, the commissioner may refuse to



issue a license to transact business as an exporter of motor fuel in the following circumstances:

(a) The applicant has previously had a license issued under this chapter canceled for cause by the commissioner;

(b) The commissioner believes that an 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 under this chapter canceled for cause by the commissioner or who has violated any provision of this chapter.

(2) The commissioner shall conduct a hearing before refusing to issue a license to transact business as an exporter in any of the circumstances described in division (C)(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.

(D) When an application in proper form has been accepted for filing, the commissioner shall issue to such exporter a license to transact business as an exporter of motor fuel in this state, subject to cancellation of such license as provided by law.

(E) No person shall make a false or fraudulent statement on the application required by this section.