



## Ohio Revised Code

### Section 5735.13 Refund of tax when motor fuel lost or destroyed.

Effective: January 1, 2018

Legislation: House Bill 26 - 132nd General Assembly

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A refund shall be made to any person for the motor fuel tax paid on any motor fuel that is lost or destroyed through leakage, fire, explosion, lightning, flood, tornado, windstorm, or any other cause, except theft, evaporation, shrinkage, and unaccounted-for losses. No refund shall be authorized or ordered under this section for any single loss of less than one hundred gallons, nor except upon notice to the tax commissioner within thirty days from the date of such loss or destruction or the discovery thereof, and upon filing with the tax commissioner within sixty days thereafter an application in the form of an affidavit sworn to by the claimant setting forth in full the circumstances of the loss, and upon presentation of supporting evidence satisfactory to the commissioner.

On the filing of an application for refund under this section, the commissioner shall determine the amount of the refund to which the applicant is entitled. If the amount is not less than that claimed, the commissioner shall certify the amount to the director of budget and management and treasurer of state for payment from the tax refund fund created by section 5703.052 of the Revised Code. If the amount is less than that claimed, the commissioner shall proceed in accordance with section 5703.70 of the Revised Code.

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