



Ohio Revised Code

Section 5735.141 Refunds for shrinkage and evaporation.

Effective: [September 17, 2014](#)

Legislation: [House Bill 492](#)

Any retail dealer of motor fuel shall receive a refund for Ohio motor fuel taxes paid on fuel lost by a retail dealer through shrinkage and evaporation. This refund shall be one per cent of the Ohio motor fuel taxes paid on fuel purchased during any semiannual period ending the thirtieth day of June or the thirty-first day of December.

In order to receive a refund, the retail dealer shall file with the tax commissioner, within one hundred twenty days after the thirtieth day of June and the thirty-first day of December of each year, an application for a refund stating the quantity of motor fuel that was purchased for resale by the applicant during the preceding semiannual period ending the thirtieth day of June or the thirty-first day of December and upon which the motor fuel tax has been paid. No person shall file a claim for the tax on fewer than one hundred gallons of motor fuel. The form and contents of the application shall be prescribed by the commissioner, and the application shall be signed in accordance with section 5703.25 of the Revised Code. On the filing of the application, the commissioner shall determine the amount of 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.

No refund shall be authorized or ordered under this section for any single claim for the tax on fewer than one hundred gallons of motor fuel.

The refund authorized by this section or section 5703.70 of the Revised Code shall be reduced by the cents per gallon amount of any qualified fuel credit received under section 5735.145 of the Revised Code, as determined by the commissioner, for each gallon of qualified fuel included in the total gallonage of motor fuel upon which the refund is computed.

The right to receive any refund under this section or section 5703.70 of the Revised Code is not



assignable. The payment of the refund shall not be made to any person other than the retail dealer originally entitled thereto, except that the refund may be paid to the executor, administrator, receiver, trustee in bankruptcy, or assignee in insolvency proceedings of such retailer.

A motor fuel dealer shall be deemed to be a retail dealer when acting in a retail capacity.

For the purpose of administering this section, the commissioner may provide a retail dealer with information related to a wholesale dealer, including the wholesale dealer's federal identification number or other motor fuel tax account number.