



Ohio Revised Code

Section 5735.21 Shipping document requirements.

Effective: October 1, 1996

Legislation: House Bill 305 - 121st General Assembly

(A) No person shall transport motor fuel in a bulk lot vehicle from or to a destination in this state unless the person possesses a shipping document created by a terminal or a bulk plant where the bulk lot vehicle received the fuel. The terminal or bulk plant shall provide the shipping document to the operator of the bulk lot vehicle and the document must contain all of the following:

(1) The name and address of the terminal or bulk plant from which the motor fuel was received;

(2) The name of the carrier;

(3) The date the motor fuel was loaded;

(4) The type of motor fuel and the number of gallons;

(5)(a) If delivery is to only one state, the destination state of the motor fuel as represented by the purchaser of the motor fuel and the number of gallons of the fuel to be delivered.

(b) If delivery is to more than one state, the split loads delivered to each state from the bulk lot vehicle shall be documented by the terminal or bulk plant by issuing shipping documents that list the destination state of each portion of the motor fuel.

(6) Any other information that, in the opinion of the tax commissioner, is necessary for the proper administration of this chapter.

(B) A terminal or bulk plant, the carrier, and the person that received the motor fuel shall retain a copy of the shipping document for a period of four years after the date of receipt of the fuel and shall provide a copy of the document to the tax commissioner upon request.

(C) While transporting motor fuel in this state, each operator of a bulk lot vehicle shall have in its



possession the shipping document issued by the terminal or bulk plant. The operator shall show the document to the tax commissioner upon request. The tax commissioner may delegate authority to inspect the document to other governmental agencies. The operator shall provide a copy of the shipping document to the person that receives the fuel when it is delivered.

(D) The operator of the bulk lot vehicle shall deliver the motor fuel only to the destination state as indicated on the shipping document. If the operator has a legitimate need to deliver the motor fuel to a state other than the destination state as listed on the shipping document, the operator may do so only after doing all of the following:

(1) Notifying the tax commissioner prior to delivering the motor fuel into a state other than the designated state;

(2) Receiving a diversion number authorizing the diversion to another state;

(3) Writing on the shipping document the diversion number authorizing the diversion and the new state of destination.

(E) Except as otherwise provided in division (L) of this section, no person located in this state shall accept a shipment of motor fuel from a bulk lot vehicle unless a properly executed shipping document listing this state as the destination state is received from the operator of the bulk lot vehicle. A shipping document listing another state may be accepted if a diversion number is written upon it and the state of destination is corrected. The person receiving the motor fuel shall confirm the diversion by calling a telephone number provided by the tax commissioner. The person receiving the motor fuel shall retain the shipping document for thirty days at the delivery location, and retain the shipping document for four years thereafter at any location normally used to store records by the person receiving the fuel.

(F) Each terminal or bulk plant shall post a notice describing the duties of operators of bulk lot vehicles under this section. The notice shall be posted in a conspicuous location proximate to the point of receipt of shipping papers by operators of bulk lot vehicles. The tax commissioner may prescribe the language, type, style, and format of the notice.



(G)(1) Any operator of a bulk lot vehicle that violates any requirement of this section is subject to a penalty of one thousand dollars for each violation.

(2) Any person receiving motor fuel who accepts a shipping document that does not conform with division (E) of this section is subject to a penalty of one thousand dollars or five times the amount of the unpaid tax, whichever is greater, for each occurrence.

(3) Any person operating a terminal or bulk plant who issues a shipping document that does not conform with division (a) of this section is subject to a penalty of one thousand dollars for each occurrence.

(4) Any person operating a terminal or bulk plant who does not post notice as required under division (f) of this section is subject to a penalty of one hundred dollars for each day the notice is not posted as required by that division.

(H) The tax commissioner may impose the penalties prescribed under division (G) of this section by assessment under section 5735.12 or 5735.121 of the Revised Code.

(I) The tax commissioner may reduce or remit a penalty prescribed under division (g) of this section.

(J) No person shall provide false or fraudulent shipping documents.

No person shall alter a shipping document without first having obtained a diversion number as required by this section.

(K) For the purposes of this section only, "bulk lot vehicles" does not include railroad tank cars.

(L) This section does not apply to the sale or distribution at bulk plants of dyed diesel fuel into straight trucks having designed motor fuel capacity of four thousand two hundred gallons or less.