



Ohio Revised Code

Section 5736.03 Avoidance of tax by receipt of fuel outside of state.

Effective: September 17, 2014

Legislation: House Bill 492 - 130th General Assembly

(A) No person shall avoid the tax imposed by this chapter by receiving motor fuel outside of this state and transferring the motor fuel into this state within one year. Any such person shall be considered to have received the fuel in this state and shall include, in the calculation of calculated gross receipts, the number of gallons of motor fuel the person transfers into this state within one year after the person receives the property outside of this state.

(B) Any person that knowingly receives motor fuel from a supplier that is not licensed as required by section 5736.06 of the Revised Code shall include in the calculation of the person's calculated gross receipts the number of gallons of motor fuel the person received in this state or transported into this state from the unlicensed supplier.

(C) The tax commissioner may adopt rules necessary to administer this section.
