



Ohio Revised Code Section 5736.06 Suppliers license.

Effective: September 29, 2017

Legislation: House Bill 49 - 132nd General Assembly

(A) No person subject to the tax imposed by section 5736.02 of the Revised Code shall distribute, import, or cause the importation of motor fuel for consumption in this state without holding a supplier's license issued by the tax commissioner to engage in such activities.

(B)(1) Within thirty days after first becoming subject to the tax imposed by section 5736.02 of the Revised Code, a person shall apply to the tax commissioner for a supplier's license on the form prescribed by the commissioner.

(2) Each person issued a supplier's license under division (B)(1) of this section shall apply to renew the license on or before the first day of March of each year.

(3) Each license issued or renewed under division (B)(1) or (2) of this section shall be valid from the first day of March through the last day of February or, in the case of a new license issued after the first day of March, the date of issuance through the last day of February.

(4) With each license application submitted under division (B)(1) or (2) of this section, the applicant shall pay an application fee equal to one of the following amounts:

(a) If the applicant solely imports or causes the importation of motor fuel for sale, exchange, or transfer by the person in this state, three hundred dollars;

(b) If the applicant engages in activities in addition to those described in division (B)(4)(a) of this section, one thousand dollars.

If an applicant timely submits an application under division (B)(1) of this section on or after the first day of September of any year, the fee that would apply to the applicant under division (B)(4)(a) or (b) of this section shall be reduced by one-half.



(5) The failure to apply to the commissioner for a supplier's license does not relieve a person from the requirement to file returns and pay the tax imposed by this chapter.

(C) The tax commissioner may refuse to issue a license to any applicant under this section in the following circumstances:

(1) The applicant has previously had any license canceled for cause by the commissioner.

(2) The commissioner believes that the application is not filed in good faith or is filed as a subterfuge in an attempt to procure a license for another person.

(3) The applicant has violated any provision of this chapter.

(D) If the tax commissioner refuses to issue a license to an applicant under this section, the applicant is entitled to a refund of the application fee in accordance with section 5736.08 of the Revised Code. All application fees collected under this section shall be deposited into the petroleum activity tax administration fund created in section 5736.13 of the Revised Code.

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