



Ohio Revised Code

Section 5728.05 Cooperative reciprocal fuel use tax agreement.

Effective: September 6, 2002

Legislation: Senate Bill 200 - 124th General Assembly

The tax commissioner may enter into cooperative reciprocal agreements providing for the imposition of fuel use taxes on an apportionment or allocation basis with the proper authority of any state, any commonwealth, the District of Columbia, a state or province of a foreign country, or a territory or possession of the United States or of a foreign country. The agreement may provide for determining the base state for fuel users, users' records requirements, audit procedures, exchange of information, the definition of qualified motor vehicles, bonding requirements, reporting requirements, reporting periods, specifying uniform penalty and interest for late reporting or payment, determining methods of collecting and remitting fuel use taxes to member jurisdictions, and such other provisions as will facilitate the administration of the agreement.

To any extent provisions of the Revised Code governing the administration of the tax levied by section 5728.06 of the Revised Code are irreconcilable with provisions of a reciprocal agreement entered into pursuant to this section, the provisions of the reciprocal agreement prevail.

The agreement may provide for the commissioner to audit the records of persons based in this state for purposes of the agreement in order to determine whether the fuel use taxes due each member jurisdiction are properly reported and paid. If any person based in this state fails to properly report and pay fuel use taxes as required by the agreement, the commissioner may issue an assessment against that person pursuant to the provisions of the agreement and section 5728.10 of the Revised Code.

The commissioner may exchange with the proper officers of other member jurisdictions and with the repository of the agreement any information in the commissioner's possession relative to the administration and enforcement of the agreement. The exchange of information under this section is not a violation of section 5703.21 or 5715.50 of the Revised Code. For purposes of this section, "proper officers of other member jurisdictions" includes officers of any agency, department, or instrumentality of another member jurisdiction with authority under the laws of that jurisdiction to administer or enforce motor vehicle or taxation laws.



The commissioner may adopt rules for the administration and enforcement of the agreement entered into pursuant to this section, and shall prescribe and supply necessary forms.

The commissioner may provide information necessary for the administration and enforcement of this chapter to persons who collect such information for the purpose of providing it to other persons that are responsible for the administration and enforcement of motor vehicle or tax laws. The information provided by the commissioner shall identify the taxpayer and the status of the taxpayer's account obtained from the filings required under sections 5728.01 to 5728.14 of the Revised Code. Providing such information under this section is not a violation of section 5703.21 or 5715.50 of the Revised Code.