



## Ohio Revised Code

### Section 5735.024 Sale and distribution exceptions.

Effective: October 3, 2023

Legislation: House Bill 33

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(A) No aviation fuel dealer shall purchase aviation fuel for resale in this state without first being licensed as an aviation fuel dealer by the tax commissioner to engage in such activities.

(B) The failure to register with the commissioner as an aviation fuel dealer does not relieve a person from the requirement to file returns under this title.

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

(D) Each aviation fuel dealer shall file a report with the commissioner on or before the last day of each month for the preceding month. The commissioner shall adopt rules pursuant to Chapter 119. of the Revised Code specifying the information that shall be required to be included in the report.

(E) If an aviation fuel dealer files a false monthly report of the information required by the commissioner or fails to file a monthly report as required by this section, the commissioner may revoke the license of the aviation fuel dealer and notify the aviation fuel dealer in writing of such revocation in the manner provided in section 5703.37 of the Revised Code.

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