



Ohio Revised Code

Section 5735.044 Revocation or cancellation of license of permissive motor fuel dealer.

Effective: October 3, 2023

Legislation: House Bill 33

If a permissive motor fuel dealer files a false monthly report of the information required under section 5735.06 of the Revised Code, fails to file the monthly report as required by section 5735.06 of the Revised Code, or fails to pay the full amount of the tax as required by this chapter or as may be agreed upon by the tax commissioner and the permissive motor fuel dealer, the commissioner may revoke the license of the permissive motor fuel dealer. The commissioner shall notify the permissive motor fuel dealer in writing of the revocation in the manner provided in section 5703.37 of the Revised Code.

The commissioner may cancel any license issued to any permissive motor fuel dealer and the cancellation shall become effective at the time that the commissioner determines. No license shall be canceled upon the request of any permissive motor fuel dealer unless the permissive motor fuel dealer, prior to the date of cancellation, has paid to the state all motor fuel taxes payable or assumed by the dealer under the laws of the state, together with all penalties, fines, and interest accruing by reason of any failure of the permissive motor fuel dealer to make accurate reports of sales of motor fuel or to pay the taxes, penalties, and interest.

If the license of any permissive motor fuel dealer is canceled by the commissioner under this section, and the permissive motor fuel dealer has paid to the state all motor fuel taxes due and payable by the permissive motor fuel dealer under the laws of this state or assumed by the permissive motor fuel dealer upon the sale of motor fuel, together with all penalties and interest accruing by reason of any failure on the part of the permissive motor fuel dealer to make accurate reports or to pay the tax, penalties, and interest, then the commissioner shall cancel and surrender the bond previously filed by the permissive motor fuel dealer.
