



## Ohio Revised Code

### Section 5735.123 Assessment where tax not paid or liability accrued to dealer.

Effective: October 1, 1996

Legislation: House Bill 305 - 121st General Assembly

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If any person imports, sells, uses, delivers, or stores, within this state, motor fuel upon which the tax imposed by this chapter has not first been paid or liability for the tax imposed by this chapter on the motor fuel has not accrued to the holder of an unrevoked motor fuel dealer's license, the commissioner may make an assessment against the person under section 5735.12 or 5735.121 of the Revised Code for the motor fuel taxes imposed by this chapter. The assessment may be based upon any information in the commissioner's possession.

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