



## Ohio Revised Code

### Section 5735.124 Selling or distributing dyed diesel fuel.

Effective: January 1, 2018

Legislation: House Bill 26 - 132nd General Assembly

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(A)(1) Any person that sells or distributes dyed diesel fuel when that person knows or has reason to know that the dyed diesel fuel will be used in the operation of a motor vehicle on the public highways or upon waters within the boundaries of this state is subject to one or both of the following:

(a) A penalty of one thousand dollars or ten dollars per gallon of dyed diesel fuel so sold or distributed, whichever is greater;

(b) Revocation of any license or cancellation of any registration issued under this chapter.

(2) Any person that consumes dyed diesel fuel in the operation of a motor vehicle on the public highways or waters within the boundaries of this state is subject to a penalty of one thousand dollars or ten dollars per gallon of the vehicle's fuel supply tank capacity, whichever is greater. Division (A)(2) of this section does not apply to consumption by persons permitted under regulations of the United States department of the treasury or of the Internal Revenue Service to consume dyed diesel fuel in operating a motor vehicle on the public highways or waters within the boundaries of this state.

(B) Any penalty imposed under this section may be assessed under section 5735.12 or 5735.121 of the Revised Code.

(C) If a prior penalty has been issued against a person under this section, the amount of the penalty shall be multiplied by the number of prior penalties imposed on such person under this section, and the resulting amount shall be the total penalty assessed.

(D) The tax commissioner may reduce or remit a penalty assessed under this section.

(E) In addition to the penalties prescribed by division (A) of this section, the commissioner may



provide to the internal revenue service any information the commissioner obtains or creates in conjunction with this section.

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