



Ohio Revised Code

Section 5739.31 Vendor or transient vendor's license - prohibitions upon license suspension.

Effective: September 6, 2002

Legislation: Senate Bill 200, Senate Bill 143 - 124th General Assembly

(A)(1) No person shall engage in the business of selling at retail or sell at retail incidental to any other regularly conducted business without having a license therefor, as required by sections 5739.01 to 5739.31 of the Revised Code.

(2) No person shall engage in the business of selling at retail as a transient vendor, as defined in section 5739.17 of the Revised Code, without first having obtained a license as required by that section.

(B) No person shall continue to engage in the business of selling at retail or sell at retail incidental to any other regularly conducted business after the license issued to that person pursuant to section 5739.17 of the Revised Code has been suspended by the tax commissioner under division (B)(2) of section 5739.30 of the Revised Code, nor shall any person obtain a new license from the county auditor or the tax commissioner while such suspension is in effect. If a corporation's license has been suspended, none of its officers, or employees having control or supervision of or charged with the responsibility of filing returns and making payments of tax due, shall obtain a license from the county auditor or the tax commissioner during the period of such suspension.

The Legislative Service Commission presents the text of this section as a composite of the section as amended by multiple acts of the General Assembly. This presentation recognizes the principle stated in R.C. 1.52(B) that amendments are to be harmonized if reasonably capable of simultaneous operation.