



Ohio Revised Code

Section 5735.024 Sale and distribution exceptions.

Effective: January 1, 2018

Legislation: House Bill 26 - 132nd General Assembly

- (A) No aviation fuel dealer shall purchase aviation fuel for consumption in this state without being registered 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 twenty-third 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.
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