



Ohio Revised Code

Section 5735.024 Sale and distribution exceptions.

Effective: October 1, 1996

Legislation: House Bill 305 - 121st General Assembly

(A) The motor fuel taxes imposed under this chapter do not apply to the sale or distribution of motor fuel by a licensed motor fuel dealer to another licensed motor fuel dealer.

(B) The motor fuel taxes imposed under this chapter do not apply to the sale or distribution of motor fuel by a licensed motor fuel dealer to an exporter licensed pursuant to section 5735.026 of the Revised Code.

(C) All motor fuel sold or distributed by a licensed motor fuel dealer directly to a consumer and pumped into a common storage tank that is used for both taxable and nontaxable uses is subject to the motor fuel taxes imposed under this chapter.

(D) The motor fuel taxes imposed under this chapter do not apply to the sale or distribution of dyed diesel fuel by a licensed motor fuel dealer from a location other than a retail service station if sold or distributed in compliance with the notice requirements prescribed by division (A)(1) of section 5735.05 of the Revised Code.

(E) Motor fuel dealers selling or distributing motor fuel to any person shall create, maintain, and compile a record of motor fuel sales that lists the taxing state and the amount of motor fuel tax included in all transactions.
