



Ohio Revised Code

Section 5735.18 Reimbursement for non-dealer sales for export outside state or to United States.

Effective: September 6, 2002

Legislation: Senate Bill 200 - 124th General Assembly

Any person other than a motor fuel dealer who purchases motor fuel upon which the tax has been paid to this state and who sells the same outside this state for use outside this state or who uses the same on highways or waters outside this state and pays a tax on such use or sells the same to the United States government or any of its agencies may be reimbursed in the amount of such tax as provided in this chapter. All applications for refund of the tax paid on motor fuel sold for export from the state or sold to the United States government or any of its agencies shall be made in such form and shall set forth such information as the tax commissioner prescribes, and the applicant shall satisfy the commissioner that the motor fuel has been sold as stated and that the tax thereon has been paid. Applications for refund of the tax paid on motor fuel sold to the United States government or any of its agencies shall be supported by an affidavit of the claimant and by a tax exemption certificate executed by the vendee in such form as is prescribed by the commissioner. If the United States government or any of its agencies purchases motor fuel upon which the tax has been paid to this state, the United States government or agency may be reimbursed in the amount of such tax as provided in this chapter, provided that the seller of the motor fuel has not applied for a refund on behalf of the United States government or agency. Applications filed by the United States government or any of its agencies for refund of the tax paid on motor fuel purchases shall be supported by an invoice or similar fuel purchase document issued by the seller of the fuel.

On the filing of an application under this section, the commissioner shall determine the amount of refund to which the applicant is entitled. If the amount is not less than that claimed, the commissioner shall certify and pay that amount in the same manner as provided in section 5735.14 of the Revised Code. If the amount is less than that claimed, the commissioner shall proceed in accordance with section 5703.70 of the Revised Code.

The person shall file with the tax commissioner an application for refund within one year from the date of sale or purchase. The refund authorized by this section or section 5703.70 of the Revised Code shall be reduced by the cents per gallon amount of any qualified fuel credit received under



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section 5735.145 of the Revised Code, as determined by the commissioner, for each gallon of qualified fuel included in the total gallorage of motor fuel upon which the refund is computed.