



## Ohio Revised Code

### Section 5735.20 Prohibited acts regarding refunds or engaging in business without license.

Effective: October 1, 1996

Legislation: House Bill 305 - 121st General Assembly

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(A) No person shall do any of the following:

(1) Knowingly collect or attempt to collect or cause to be repaid to the taxpayer or to any other person, either directly or indirectly, any refund of such tax without being entitled to the same;

(2) Engage in business in the state as a motor fuel dealer without holding an unrevoked license to engage in such business;

(3) Engage in business in the state as a retail dealer without holding an unrevoked license to engage in such business;

(4) Engage in business in the state as a permissive motor fuel dealer without holding an unrevoked license to engage in such business;

(5) Engage in business in the state as an exporter without holding an unrevoked license to engage in such business;

(6) Engage in business as a terminal operator without holding an unrevoked license to engage in such business.

(B) Each day, or part thereof, during which any person engages in business as a motor fuel dealer, retail dealer, permissive motor fuel dealer, exporter, or terminal operator without being the holder of an unrevoked license constitutes a separate offense.

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