

5703-13-05

**Permit services authorized to issue single-trip permits.**

- (A) A permit service wishing to be authorized to issue single-trip permits during hours when the ~~department of taxation~~Ohio Business Gateway is not ~~open for business~~available must:
- (1) Enter into a signed agreement with the department on forms prescribed by the tax commissioner,
  - (2) Provide twenty-four hour nationwide service, and
  - (3) Post a surety bond, cash or other security satisfactory to the commissioner in the amount of five thousand dollars to guarantee payment of all fees and taxes associated with the issuance of single-trip permits.
- (B) Each authorized permit service shall file a weekly report on a form prescribed by the tax commissioner. With the report, the permit service shall remit an amount equivalent to the fees and taxes charged pursuant to paragraph (D) of rule 5703-13-04 of the Administrative Code for the issuance of single-trip permits during the report period. For purposes of this rule the report period shall be Monday through Sunday. Reports must be received by the department of taxation by the close of business on the Friday following the end of the reporting period.
- (C) An authorized permit service must maintain records of each single-trip permit issued for two years and must make those records available for inspection by agents of the tax commissioner.
- (D) No permit service shall knowingly issue a single-trip permit to any person who has a motor fuel use tax permit that has been suspended in accordance with section 5728.11 of the Revised Code. The tax commissioner may provide authorized permit services with the names of persons who may not obtain single-trip permits due to a suspension of a motor fuel use tax permit.
- (E) The commissioner may revoke the authorization to issue single-trip permits of any permit service that violates any of the provisions of this rule.