

5703-11-03

**Reimbursement for fuel used outside Ohio.**

- (A) A user of motor vehicle fuel upon which the Ohio tax has been paid may make application for a reimbursement of the tax for such motor vehicle fuel used by the user in another state on which a tax is paid for such usage. The application shall be made on a refund form prescribed by the tax commissioner.
- (B) The refund application must be received by the tax commissioner within the time prescribed by Chapter 5735. of the Revised Code. It shall be accompanied by evidence of purchase in accordance with rule 5703-11-02 of the Administrative Code and by evidence of compliance by the claimant with the motor vehicle fuel tax laws of the state in which the fuel was used.
- Evidence of compliance shall consist of:
- (1) A copy of the claimant's fuel tax report to such other state, with a copy of the canceled check which paid such tax;
  - (2) A copy of the fuel report certified as to its correctness by the state official with whom it was filed; or
  - (3) A certification by the state official having jurisdiction over fuel taxes to the effect that the claimant is in compliance with that state's fuel tax laws for the period for which the application is made.
- (C) No application for refund of tax on less than one hundred gallons of fuel shall be filed and, if filed, shall not be processed. No reimbursement shall be allowed for motor vehicle fuel used in a state that does not impose an excise tax on such use.
- (D) Any application or portion of an application not supported by evidence of purchase and compliance as required by paragraph (B) of this rule shall be denied.