



Ohio Revised Code

Section 5703.12 Annual report.

Effective: April 20, 1994

Legislation: House Bill 515 - 120th General Assembly

(A) The tax commissioner shall adopt rules in accordance with the provisions of the international registration plan as defined under section 4501.01 of the Revised Code for the periodic audit of persons with vehicles registered under the international registration plan to determine the authenticity of mileage figures derived from operational records and registrations.

The tax commissioner may exchange with the proper officers of other member jurisdictions of the international registration plan information regarding the results of audits conducted on persons with vehicles registered under the international registration plan. The exchange of information under this section is not a violation of section 5703.21 or 5715.50 of the Revised Code. For purposes of this section, "proper officers of other member jurisdictions" includes officers of any agency, department, or instrumentality of another member jurisdiction with authority under the laws of that jurisdiction to administer or enforce motor vehicle or taxation laws.

(B) Money received by the department of taxation from the bureau of motor vehicles pursuant to section 4501.044 of the Revised Code for the purpose of paying the costs the department incurs in conducting audits of persons who have registered motor vehicles under the international registration plan shall be deposited in the state treasury to the credit of the international registration plan auditing fund, which is hereby created.
