BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Commission's Review of)	
its Rules for Motor Carrier Tax Payment)	Case No. 09-222-TR-ORD
Annual Reports and Records at Chapter)	
4901:2-1, Ohio Administrative Code.)	
	-	

ENTRY

The Commission finds:

- (1) Section 119.032, Revised Code, requires all state agencies, every five years, to conduct a review of its rules and determine whether to continue their rules without change, amend their rules, or rescind their rules. Chapter 4901:2-1, Ohio Administrative Code (O.A.C.), sets forth the requirements for motor carrier tax payments, annual registration, and records and accounts.
- (2) Section 119.032(C), Revised Code, requires that the Commission determine:
 - (a) Whether the rule should be continued without amendment, be amended, or be rescinded, taking into consideration the purpose, scope, and intent of the statute under which the rule was adopted;
 - (b) Whether the rule needs amendment or rescission to give more flexibility at the local level;
 - (c) Whether the rule needs amendment to eliminate unnecessary paperwork; and
 - (d) Whether the rule duplicates, overlaps with, or conflicts with other rules.
- (3) The staff of the Commission has prepared an amendment to one of the rules contained in this chapter. A copy of the proposed amended rule is attached to this entry. Staff recommends that a new rule be added that provides that any motor carrier that fails to register and fails to pay the applicable tax may be placed out of service, until the carrier has satisfied these requirements.

09-222-TR-ORD

Staff notes that it is making this recommendation to clarify that the annual payment of intrastate taxes applies only to those carries that operate solely with intrastate commerce.

(4) The Commission requests comments from interested persons to assist in the review required by Section 119.032(C), Revised Code. Comments should be filed in this docket, in writing, with the Commission's Docketing Division by July 15, 2009. Reply comments should be filed by July 31, 2009. All comments must be sent to: The Public Utilities Commission of Ohio, Docketing Division, 13th floor, 180 East Broad Street, Columbus, Ohio 43215.

It is, therefore,

ORDERED, That comments on the attached amended rules be filed in accordance with Finding (4). It is, further,

09-222-TR-ORD -3-

ORDERED, That a copy of this entry be served upon the Ohio Petroleum Marketers Association, the Ohio Trucking Association, National Tank Truck Carriers, Inc., Ohio Department of Transportation, Ohio State Highway Patrol, and all other interested persons of record.

THE PUBLIC UTILITIES COMMISSION OF OHIO

Alan R. Schriber, Chairman

Paul A. Centolella

Valerie A Lemmie

Ronda Hartman Fergus

Cheryl L. Roberto

SEF:ct

Entered in the Journal

JUN 24 2008

Reneé J. Jenkins

Secretary

4901:2-1-01 Inspection.

For the enforcement of the laws of the state of Ohio and the rules and regulations of this commission pertaining to motor transportation, any representative of the public utilities commission of Ohio is hereby authorized to inspect, examine, and copy all books, contracts, records, documents and papers of any motor carrier subject to the rules of this commission, and to have free and unobstructed access to, in, and upon any property, including motor vehicles, owned or operated by any such motor carrier.

4901:2-1-02 Annual registration.

- (A) On or before July fifteenth of each year, each motor transportation company and contract carrier conducting intrastate operations only shall file with the commission an annual renewal of registration. This filing shall satisfy the requirements of division (F) of section 4921.04 and division (D) of section 4923.03 of the Revised Code. This registration shall be made on the forms specified in rule 4901:2-21-03 of the Administrative Code.
- (B) Any motor carrier that fails to register under division (A) and fails to pay the tax contemplated under sections 4921.18 or 4923.11 of the Revised Code may be placed out-of-service under rule 4905:2-5-07 of the Administrative Code. Such order shall remain in effect until such time as the motor transportation company or private motor carrier has satisfied these requirements.

4901:2-1-03 Records and accounts.

Every motor carrier for hire, operating under a certificate or permit from the public utilities commission, shall maintain accurate and adequate records of its business and operations. Each record, including bills of lading, freight bills, manifests, invoices, receipts and trip sheets or drivers' logs, shall be preserved for a period of three years.

4901:2-1-04 Tax receipts.

(A) The public utilities commission of Ohio will issue an original tax receipt as evidence that the tax assessed by sections 4921.18 and 4923.11 of the Revised Code has been paid on a particular vehicle. The receipt will specify its effective date. All tax receipts shall expire on the fifteenth day of July of the registration year for which they were issued.

- (B) The driver of a motor vehicle must present the original tax receipt for inspection by any authorized personnel of the public utilities commission or the department of public safety.
- (C) The tax receipt shall not be altered or copied by the motor carrier in any way. Any authorized personnel of the public utilities commission or the department of public safety is authorized to confiscate an altered or copied receipt on sight. A motor carrier may only transfer its tax receipts from vehicles taken out-of-service to their replacement vehicles.
- (D) Each motor carrier is required to retain records specifying the power unit to which each tax receipt was assigned.