

## Ohio Suspends Trucking Single Trip Permit Requirement for Certain Individuals to Assist Coronavirus Relief Efforts

Ohio Governor Mike DeWine issued an executive order on April 16, 2020 waiving a permitting requirement for commercial trucks if they are carrying emergency relief supplies into or through the state to areas affected by COVID-19.

Transportation laws across the United States and Canada, as part of the International Fuel Tax Agreement (IFTA), require commercial trucks that do not otherwise have an IFTA registration in their base state to purchase a 'single trip permit' if they travel into a state or province other than their home state. The permit can be purchased to allow business to be conducted in periods of time from one to four days.

The Governor's order makes an exception for those carriers hauling COVID-related emergency supplies. To date, more than 24 other states have authorized similar waivers. This waiver does not impact a taxpayer's filing or payment obligation to the extent the taxpayer holds an IFTA license.

Ohio has previously issued similar executive orders; once in the aftermath of Hurricane Katrina, and another during a time of widespread flooding across the U.S.

Ohio issues about 13,000 single trip permits annually.

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(For more information, contact the Ohio Department of Taxation, Excise Tax Division, at 855-466-3921).