



## Ohio Revised Code

### Section 1333.14 Type of sales excepted.

Effective: September 30, 2021

Legislation: Senate Bill 40

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Sections 1333.11 to 1333.21, inclusive, of the Revised Code do not apply to sales at retail or sales at wholesale made in any of the following circumstances, provided prior approval of the tax commissioner is obtained:

- (A) In an isolated transaction and not in the usual course of business;
  - (B) Where cigarettes are advertised, offered for sale, or sold in bona fide clearance sales for the purpose of discontinuing trade in such cigarettes, and said advertising, offer to sell, or sale states the reason thereof and the quantity of such cigarettes advertised, offered for sale, or to be sold;
  - (C) Where cigarettes are advertised, offered for sale, or sold as imperfect or damaged and said advertising, offer to sell, or sale states the reason thereof and the quantity of such cigarettes advertised, offered for sale, or to be sold;
  - (D) Where cigarettes are sold upon the complete final liquidation of a business;
  - (E) Where cigarettes are advertised, offered for sale, or sold by any fiduciary or other officer acting under the order or direction of any court.
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