



## Ohio Revised Code

### Section 1346.07 Records maintained by stamping agent.

Effective: September 26, 2003

Legislation: House Bill 95 - 125th General Assembly

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(A) Not later than the last day of each month or less frequently if so directed by the tax commissioner, each stamping agent shall submit information for the previous month or for the relevant time period, if directed by the tax commissioner to make the submission less frequently, which the tax commissioner requires to facilitate compliance with sections 1346.05 to 1346.10 of the Revised Code. The information shall include, but is not limited to, a list by brand family of the total number of cigarettes, or, in the case of roll-your-own, the equivalent stick count, for which the stamping agent during the period covered by the report affixed stamps or otherwise paid the tax due.

The stamping agent shall maintain and make available to the tax commissioner all invoices and documentations of sales of all nonparticipating manufacturer cigarettes and any other information the agent relies upon in submitting information under this division to the tax commissioner. This duty shall be for a period of five years from the date of each submission of information under this division.

(B) The attorney general at any time may require a nonparticipating manufacturer to provide proof, from the financial institution in which the manufacturer has established a qualified escrow fund under section 1346.02 of the Revised Code, of the amount of money in the fund, exclusive of interest, the amount and date of each deposit in the fund, and the amount and date of each withdrawal from the fund.

(C) In addition to the information required to be submitted or provided to the tax commissioner and the attorney general under divisions (A) and (B) of this section, the attorney general may require a stamping agent or tobacco product manufacturer to submit any additional information necessary to enable the attorney general to determine whether a manufacturer is in compliance with sections 1346.05 to 1346.10 of the Revised Code. The information shall include, but is not limited to, samples of the packaging or labeling of each brand family.

(D) The tax commissioner and the attorney general shall share information received under sections



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1346.05 to 1346.10 of the Revised Code for purposes of determining compliance with and enforcement of those sections. The tax commissioner and the attorney general also may share information received under these sections with federal, state, or local agencies for purposes of the enforcement of this chapter or corresponding laws of other states.