



Ohio Revised Code

Section 1346.08 Administrative rules.

Effective: September 26, 2003

Legislation: House Bill 95 - 125th General Assembly

(A) The tax commissioner and the attorney general may adopt administrative rules necessary to implement sections 1346.05 to 1346.10 of the Revised Code.

(B) Subject to the requirements of section 1346.05 of the Revised Code, the attorney general may adopt an administrative rule requiring a tobacco product manufacturer to make required escrow deposits in quarterly installments during the year in which the sales covered by the deposits are made. If the attorney general adopts such a rule, the tax commissioner may require a tobacco product manufacturer or a stamping agent to produce information sufficient to enable the tax commissioner and the attorney general to determine the adequacy of the amount of an installment deposit.
