



Ohio Revised Code

Section 4301.42 Tax on sale of beer in sealed bottles and cans.

Effective: September 30, 2021

Legislation: House Bill 110

For the purpose of providing revenue for the support of the state, a tax is hereby levied on the sale of beer in sealed bottles and cans having twelve ounces or less of liquid content, at the rate of fourteen one-hundredths of one cent on each ounce of liquid content or fractional part of each ounce of liquid content, and on such containers in excess of twelve ounces, at the rate of eighty-four one-hundredths of one cent on each six ounces of liquid content or fractional part of each six ounces of liquid content. Sections 4307.01 to 4307.12 of the Revised Code apply in the administration of that tax. Manufacturers, bottlers, and canners of beer, wholesale dealers in beer, and S-1 permit holders have the duty to pay the tax imposed by this section and are entitled to the privileges in the manner provided in section 4303.33 of the Revised Code.
