



## Ohio Revised Code

### Section 4301.50 Distribution or sale of beverages without tax prohibited.

Effective: July 19, 1995

Legislation: Senate Bill 188 - 121st General Assembly

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No person, firm, or corporation or his or its employee or agent shall distribute or sell any beverage upon which the tax provided for by sections 4301.42, 4301.421, 4301.424, 4301.43, 4301.432, and 4305.01 of the Revised Code has not been paid. Any person, firm, or corporation or his or its employee or agent who violates this section or any rule of the tax commissioner shall be subject to all penalties provided in division (A) of section 4307.99 of the Revised Code.

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