



Ohio Revised Code

Section 4303.331 Out-of-state dealers and brokers required to register with tax commissioner.

Effective: October 16, 2009

Legislation: House Bill 1 - 128th General Assembly

No permit holder shall purchase and import into this state any beer from any manufacturer, bottler, importer, wholesale dealer, or broker outside this state and within the United States unless and until such manufacturer, bottler, importer, wholesale dealer, or broker registers with the tax commissioner and supplies such information as the commissioner may require.

The commissioner may, by rule, require any registrant to file with the commissioner a bond payable to the state in such form and amount as the commissioner prescribes with surety to the satisfaction of the tax commissioner conditioned upon the making of the report to be made to the tax commissioner and the payment to the tax commissioner of taxes levied by sections 4301.42 and 4305.01 of the Revised Code, all as provided in section 4303.33 of the Revised Code.

Any such manufacturer, bottler, importer, wholesale dealer, or broker shall, as a part of such registration, make the secretary of state its agent for the service of process or notice of any assessment, action, or proceedings instituted in the state against such person under sections 4303.33, 4301.42, and 4305.01 of the Revised Code.

Such process or notice shall be served in accordance with section 5703.37 of the Revised Code.

Any B-1 permit holder who purchases beer from any manufacturer, bottler, importer, wholesale dealer, or broker outside this state and within the United States who has not registered with the tax commissioner and filed a bond as provided in this section shall be liable for any tax due on any beer purchased from such unregistered manufacturer, bottler, importer, wholesale dealer, or broker and shall be subject to any penalties provided in Chapters 4301., 4303., 4305., and 4307. of the Revised Code.

Any B-1 permit holder who purchases beer from any manufacturer, bottler, importer, wholesale dealer, or broker outside this state and within the United States who has complied with this section



AUTHENTICATED,
OHIO LEGISLATIVE SERVICE
COMMISSION
DOCUMENT #263353

shall not be liable for any tax due to the state on any beer purchased from any such manufacturer, bottler, importer, wholesale dealer, or broker.

All money collected by the tax commissioner under this section shall be paid to the treasurer of state as revenue arising from the taxes levied by sections 4301.42, 4301.43, 4301.432, and 4305.01 of the Revised Code.