



Ohio Revised Code

Section 4303.333 Tax exemptions for A-2, A-2f, S-1, and S-2 permit holders.

Effective: September 30, 2021

Legislation: House Bill 110 - 134th General Assembly

(A) An A-2 or A-2f permit holder in this state or S-1 or S-2 permit holder whose total production of wine, wherever produced, which but for this exemption is taxable under section 4301.43 of the Revised Code does not exceed five hundred thousand gallons in a calendar year, shall be allowed an exemption from the taxes levied under section 4301.43 of the Revised Code on wine produced and sold or distributed in this state. The exemption may be claimed monthly against current taxes levied under such section as the reports required by section 4303.33 of the Revised Code are due. At the time the report for December is due for a calendar year during which a permit holder claimed an exemption under this section, if the permit holder has paid the tax levied under section 4301.43 of the Revised Code, the permit holder may claim a refund of such tax paid during the calendar year or shall remit any additional tax due because it did not qualify for the exemption on the December report. For the purpose of providing this refund, taxes previously paid under section 4303.33 of the Revised Code during the calendar year shall not be considered final until the December report is filed.

(B) The tax commissioner shall prescribe forms for and allow the exemptions and refunds authorized by this section.
