



Ohio Revised Code

Section 5743.32 Excise tax on use, storage or consumption of cigarettes - use of revenue.

Effective: July 1, 2015

Legislation: House Bill 64 - 131st General Assembly

To provide revenue for the general revenue fund of the state, an excise tax is hereby levied on the use, consumption, or storage for consumption of cigarettes by consumers in this state at the rate of eighty mills on each cigarette. The tax shall not apply if the tax levied by section 5743.02 of the Revised Code has been paid.

The money received into the state treasury from the excise tax levied by this section shall be credited to the general revenue fund.
