



Ohio Revised Code

Section 5743.66 Manufacturer or importer of tobacco or vapor products to register with tax commissioner - monthly reports.

Effective: July 18, 2019

Legislation: House Bill 166 - 133rd General Assembly

(A) Each manufacturer or importer of tobacco products or vapor products shall register with the tax commissioner before it sells or distributes tobacco products or vapor products to distributors in this state, and, upon the request of the commissioner, shall provide complete information on sales made to distributors in this state and a current list of prices charged for tobacco products or vapor products sold to distributors in this state.

(B) On or before the twenty-third day of each month, every manufacturer or importer of tobacco products or vapor products shall file a report with the commissioner listing all sales of tobacco products or vapor products to distributors located in this state during the preceding month and any other information the commissioner finds necessary for the proper administration of sections 5743.51 to 5743.66 of the Revised Code.
