



Ohio Administrative Code

Rule 5703-15-06 Denial of discount in stamp purchases.

Effective: December 8, 2016

In addition to the power to revoke any cigarette dealer's license the department of taxation may, by final determination, after ten days' notice to any licensed wholesale cigarette dealer, deny such dealer the right to any discount in the further purchase of cigarette tax stamps for such period of time as the department of taxation may determine in each case, under the following circumstances:

(A) Upon finding that any licensed wholesale cigarette dealer has violated any provision of the cigarette tax law of Ohio or any rule of the department of taxation with respect thereto.

(B) Upon finding by the department of taxation that any wholesale cigarette dealer is delinquent in payment of the cigarette excise tax and failure to pay such delinquency upon the expiration of ten days after final date fixed by the department of taxation for such payment or any extension of such payment date granted by the department.

(C) Upon failure to submit the wholesale cigarette dealer's monthly report within ten days from notice of such failure.
