



Ohio Administrative Code

Rule 5703-15-08 Sales of packages of cigarettes for which tax indicia are not available.

Effective: December 8, 2016

With respect to packages containing any number of cigarettes for which tax indicia are not available, the taxes levied by sections 5743.02, 5743.021 and 5743.024 of the Revised Code shall be paid to the department of taxation on or before the tenth day of each month on all such packages of cigarettes sold in this state during the preceding calendar month.

In lieu of the manner otherwise provided by law to evidence payment of said taxes, each person liable for payment of the taxes levied by sections 5743.02 and 5743.021 of the Revised Code shall, prior to the sale of any such packages of cigarettes in this state, print or otherwise stamp on the bottom of each package the words "ohio tax paid"; each person liable for payment of the taxes levied by section 5743.024 of the Revised Code shall, prior to the sale of any packages of cigarettes into any county in which the tax is in effect, print or otherwise stamp on the bottom of each package the words "OHIO & COUNTY TAX PAID."

The provisions herein shall not be construed to alter in any respect those provisions of law pertaining to sales of said packages of cigarettes in this state other than the manner of payment of said taxes and the manner of evidencing such payment.
