



Ohio Administrative Code Rule 5703-17-03 Measuring bottle content.

Effective: February 3, 2024

Independently of the designation of liquid content appearing on the label or bottle of any taxable beer or malt beverage in sealed bottles or cans, the computation of the tax is based upon the liquid content actually contained in such sealed bottles. The bottle-filling machine's content setting device in use by a manufacturer or bottler establishes the actual content. Thus, if a bottle-filling machine is set to deliver twelve ounces of liquid, the content for the purpose of computing the tax is the amount of such setting, notwithstanding a slight variation due to age, type or other condition of the machine used.

Should the machine be set to deliver twelve and one-half or thirteen ounces, the actual content will be considered to be in excess of twelve ounces and the tax is computed the same as for eighteen ounces.

The department of taxation may in case of uncertainty, however, determine the tax upon the tested liquid content of assumed average bottles of a given brand as found in the market, or the statement of the label, whichever is higher.
