



Ohio Administrative Code

Rule 5703-19-01 Liability for payment of the wine and mixed beverage tax.

Effective: July 29, 2018

For the purpose of this rule, "bottled" wine or mixed beverage is deemed to be that beverage which has been placed in the bottle or other container in which it will be sold or distributed to the ultimate consumer.

If wine is bottled in this state in an internal revenue bonded warehouse, the bottler becomes liable for payment of the tax levied thereon upon removal of such wine from said warehouse.

If wine is bottled in this state other than in an internal revenue bonded warehouse, the bottler becomes liable for payment of the tax levied thereon upon bottling of such wine.

If wine or mixed beverage which has been bottled in an internal revenue bonded warehouse outside this state is transferred to a like warehouse in Ohio, the consignee becomes liable for payment of the tax levied thereon upon removal from the Ohio warehouse.

If mixed beverage is bottled in this state, the bottler becomes liable for payment of the tax levied thereon upon transfer of ownership, for valuable consideration, to a wholesaler or retailer.

If wine or mixed beverage which has been bottled outside this state is imported into Ohio other than into an internal revenue bonded warehouse, the first consignee thereof in this state becomes liable for payment of the tax levied thereon upon receipt or possession of such wine or mixed beverage.

Every permit holder who becomes liable for payment of the tax levied on wine or mixed beverage must report and pay such tax to the department of taxation on or before the eighteenth day of the month immediately following that month in which such liability was incurred.
