



Ohio Administrative Code Rule 5703-43-04 Electronic Filing and Payment.

Effective: [September 19, 2024](#)

For purposes of the administration of the tax levied under section 3780.22 of the Revised Code, the text of divisions (A), (D), (E), and (F) of section 5739.12 of the Revised Code is hereby incorporated herein except that wherever the term "vendor" appears in that section substitute "adult use dispensary", wherever the term "consumer" appears in that section substitute "adult use consumer", wherever the term "this chapter" appears in that section substitute "Chapter 3780. of the Revised Code", and wherever the term "5739.02" appears in that section substitute "3780.22".

The tax commissioner may prescribe an alternative filing frequency if the commissioner finds that it will be in the best interests of the administration or upon request of the taxpayer.
