



Ohio Revised Code Section 4301.47 Record retention.

Effective: July 30, 2013

Legislation: Senate Bill 48 - 130th General Assembly

Every class A-1, A-1c, A-2, and A-4 permit holder and each class B or S permit holder shall maintain and keep for a period of three years a record of the beer, wine, and mixed beverages purchased, distributed, or sold within this state by the permit holder, together with invoices, records, receipts, bills of lading, and other pertinent papers required by the tax commissioner and, upon demand by the tax commissioner, shall produce these records for a three-year period prior to the demand unless upon satisfactory proof it is shown that the nonproduction is due to causes beyond the permit holder's control.
