



Ohio Revised Code

Section 5743.02 Excise tax on sale of cigarettes.

Effective: July 1, 2005

Legislation: House Bill 66 - 126th General Assembly

To provide revenues for the general revenue fund, an excise tax on sales of cigarettes is hereby levied at the rate of sixty-two and one-half mills on each cigarette.

Only one sale of the same article shall be used in computing the amount of tax due.

The treasurer of state shall place to the credit of the tax refund fund created by section 5703.052 of the Revised Code, out of receipts from the tax levied by this section, amounts equal to the refunds certified by the tax commissioner pursuant to section 5743.05 of the Revised Code. The balance of taxes collected under such section, after the credits to the tax refund fund, shall be paid into the general revenue fund.
