



## Ohio Revised Code

### Section 5743.51 Tax on tobacco and vapor products received by distributor or sold by manufacturer to retail dealer.

Effective: June 29, 2017

Legislation: House Bill 49 - 132nd General Assembly

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(A) To provide revenue for the general revenue fund of the state, an excise tax on tobacco products is hereby levied at one of the following rates:

(1) For tobacco products other than little cigars or premium cigars, seventeen per cent of the wholesale price of the tobacco product received by a distributor or sold by a manufacturer to a retail dealer located in this state.

(2) For invoices dated October 1, 2013, or later, thirty-seven per cent of the wholesale price of little cigars received by a distributor or sold by a manufacturer to a retail dealer located in this state.

(3) For premium cigars received by a distributor or sold by a manufacturer to a retail dealer located in this state, the lesser of seventeen per cent of the wholesale price of such premium cigars or the maximum tax amount per each such premium cigar.

Each distributor who brings tobacco products, or causes tobacco products to be brought, into this state for distribution within this state, or any out-of-state distributor who sells tobacco products to wholesale or retail dealers located in this state for resale by those wholesale or retail dealers is liable for the tax imposed by this section. Only one sale of the same article shall be used in computing the amount of the tax due.

(B) 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 the receipts from the tax levied by this section, amounts equal to the refunds certified by the tax commissioner pursuant to section 5743.53 of the Revised Code. The balance of the taxes collected under this section shall be paid into the general revenue fund.

(C) The commissioner may adopt rules as are necessary to assist in the enforcement and administration of sections 5743.51 to 5743.66 of the Revised Code, including rules providing for the



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remission of penalties imposed.

(D) A manufacturer is not liable for payment of the tax imposed by this section for sales of tobacco products to a retail dealer that has filed a signed statement with the manufacturer in which the retail dealer agrees to pay and be liable for the tax, as long as the manufacturer has provided a copy of the statement to the tax commissioner.