



Ohio Revised Code

Section 5743.55 Tax evasion.

Effective: April 3, 2023

Legislation: Senate Bill 164

Whenever the tax commissioner discovers any tobacco products or vapor products, subject to the tax levied under section 5743.51, 5743.511, 5743.62, 5743.621, 5743.63, or 5743.631 of the Revised Code upon which the tax has not been paid or the commissioner has reason to believe the tax is being avoided, the commissioner may seize and take possession of the tobacco products or vapor products, which, upon seizure, shall be forfeited to the state. Within a reasonable time after seizure, the commissioner may sell the forfeited products. From the proceeds of this sale, the commissioner shall pay the costs incurred in the seizure and sale, and any proceeds remaining after the sale shall be considered as revenue arising from the tax. The seizure and sale shall not relieve any person from the fine or imprisonment provided for violation of sections 5743.51 to 5743.66 of the Revised Code. The commissioner shall make the sale where it is most convenient and economical, but may order the destruction of the forfeited products if the quantity or quality is not sufficient to warrant their sale.
