



Ohio Revised Code

Section 5743.59 Retail dealer - prohibited acts.

Effective: April 3, 2023

Legislation: Senate Bill 164

(A) No retail dealer of tobacco products or vapor products shall have in the retail dealer's possession tobacco products or vapor products on which the tax imposed by section 5743.51 and, if applicable, section 5743.511 of the Revised Code has not been paid unless the retail dealer is licensed under section 5743.61 of the Revised Code. Payment may be evidenced by invoices from distributors or vapor distributors stating the tax has been paid.

(B) The tax commissioner may inspect any place where tobacco products or vapor products subject to the tax levied under section 5743.51 or 5743.511 of the Revised Code are sold or stored.

(C) No person shall prevent or hinder the commissioner from making a full inspection of any place where tobacco products or vapor products subject to the tax imposed by section 5743.51 or 5743.511 of the Revised Code are sold or stored, or prevent or hinder the full inspection of invoices, books, or records required to be kept by section 5743.54 of the Revised Code.
