



## Ohio Revised Code

### Section 5743.60 Distribution of tobacco or vapor products with intent to avoid payment of tax.

Effective: February 1, 1993

Legislation: House Bill 904 - 119th General Assembly

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No person shall prepare for shipment, ship, transport, deliver, prepare for distribution, or distribute tobacco products, or otherwise engage or participate in the business of distributing tobacco products, with the intent to avoid payment of the tax levied by section 5743.51, 5743.62, or 5743.63 of the Revised Code, when the wholesale price of the tobacco products exceeds three hundred dollars during any twelve-month period.

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