



Ohio Revised Code

Section 5743.63 Excise tax on storage, use or other consumption of tobacco or vapor products.

Effective: April 3, 2023

Legislation: Senate Bill 164

(A) To provide revenue for the general revenue fund of the state, an excise tax is hereby levied on the storage, use, or other consumption of tobacco products or vapor products 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.

(2) For little cigars, thirty-seven per cent of the wholesale price of the little cigars.

(3) For premium cigars, the lesser of seventeen per cent of the wholesale price of the premium cigars or the maximum tax amount per each premium cigar.

(4) For vapor products, one cent multiplied by the vapor volume of the vapor products.

The tax levied under division (A) of this section is imposed only if the tax has not been paid by the seller as provided in section 5743.62 of the Revised Code, or by the distributor or vapor distributor as provided in section 5743.51 of the Revised Code.

(B) Each person subject to the tax levied by this section or section 5743.631 of the Revised Code, on or before the twenty-third day of each month, shall file with the tax commissioner a return for the preceding month showing any information the commissioner finds necessary for the proper administration of sections 5743.51 to 5743.66 of the Revised Code, together with remittance of the tax due, payable to the treasurer of state. The return and payment of the tax required by this section shall be filed in such a manner that it is received by the commissioner on or before the twenty-third day of the month following the reporting period.

(C) The tax commissioner shall immediately forward to the treasurer of state all money received



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from the tax levied by this section, and the treasurer shall credit the amount to the general revenue fund.
