



Ohio Revised Code

Section 5743.64 Consent to transport tobacco or vapor products within state required.

Effective: October 17, 2019

Legislation: House Bill 166 - 133rd General Assembly

No person shall transport within this state tobacco products that have a wholesale value in excess of three hundred dollars, or vapor products with a vapor volume in excess of five hundred milliliters or five hundred grams, as applicable, unless the person has obtained consent to transport the tobacco products or vapor products from the tax commissioner prior to transportation. The consent is not required if the applicable tax levied under section 5743.51, 5743.62, or 5743.63 of the Revised Code has been paid or will be paid by the distributor, vapor distributor, or seller. Application for the consent shall be in the form prescribed by the commissioner.

Every person transporting tobacco products or vapor products with the department's consent shall have the consent with the person while transporting or possessing the tobacco products or vapor products within this state and shall produce the consent upon request of any law enforcement officer or authorized agent of the tax commissioner.

Any person transporting tobacco products or vapor products without the consent required by this section shall be subject to the provisions of sections 5743.51 to 5743.66 of the Revised Code, including the tax imposed by section 5743.51, 5743.62, or 5743.63 of the Revised Code.
