

Ohio Revised Code

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

Effective: February 1, 1993

Legislation: House Bill 904 - 119th General Assembly

No person shall transport within this state, tobacco products that have a wholesale value in excess of three hundred dollars, unless he has obtained consent to transport the tobacco 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 or seller. Application for the consent shall be in the form prescribed by the commissioner.

Every person transporting tobacco products with the department's consent shall have the consent with him while transporting or possessing the tobacco 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 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.