



## Ohio Revised Code

### Section 5743.66 Manufacturer or importer of tobacco or vapor products to register with tax commissioner - monthly reports.

Effective: September 6, 2012

Legislation: House Bill 508 - 129th General Assembly

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(A) Each manufacturer or importer of tobacco products shall register with the tax commissioner before it sells or distributes tobacco products to distributors in this state, and, upon the request of the commissioner, shall provide complete information on sales made to distributors in this state and a current list of prices charged for tobacco products sold to distributors in this state.

(B) On or before the last day of each month, every manufacturer or importer of tobacco products shall file a report with the commissioner listing all sales of tobacco products to distributors located in this state during the preceding month and any other information the commissioner finds necessary for the proper administration of sections 5743.51 to 5743.66 of the Revised Code.

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