



Ohio Revised Code

Section 3796.31 Prohibition on local taxes, fees.

Effective: September 30, 2021

Legislation: House Bill 110 - 134th General Assembly

Except as otherwise authorized in the Revised Code, no political subdivision shall levy any tax or fee on cultivators, processors, or dispensaries that is based on those businesses' gross receipts or that is the same as or similar to any tax or fee imposed by the state.
