



## Ohio Revised Code

### Section 4303.332 Tax exemption for A-1c, S-1 permit holders.

Effective: September 30, 2021

Legislation: House Bill 110 - 134th General Assembly

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(A) Both of the following are exempt from the taxes levied under sections 4301.42 and 4305.01 of the Revised Code on beer sold or distributed in this state:

- (1) An A-1c permit holder in this state with a total production of beer, wherever produced, that does not exceed nine million three hundred thousand gallons in a calendar year;
- (2) An S-1 permit holder with a total production of beer, wherever produced, that does not exceed nine million three hundred thousand gallons in a calendar year.

The exemption may be claimed monthly against taxes levied under one or more of those sections as the reports required by section 4303.33 of the Revised Code are due. At the time the report for December is due for a calendar year during which a permit holder claimed an exemption under this section, if the permit holder has paid the tax levied under sections 4301.42 and 4305.01 of the Revised Code, the permit holder may claim a refund of such tax paid during the calendar year or shall remit any additional tax due because the permit holder did not qualify for the exemption on the December report. For the purpose of providing this refund, taxes previously paid under section 4303.33 of the Revised Code during the calendar year shall not be considered final until the December report is filed.

(B) The tax commissioner shall prescribe forms for and allow the exemptions and refunds authorized by this section.

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