



Ohio Revised Code

Section 4305.01 Tax bulk sale or distribution of beer.

Effective: October 11, 2002

Legislation: House Bill 371 - 124th General Assembly

For the purpose of reimbursing the state for the expenses of administering Chapters 4301. and 4303. of the Revised Code and to provide revenues for the support of the state, a tax is hereby levied on the sale or distribution in this state of beer, whether in barrels or other containers, excepting in sealed bottles or cans, at the rate of five dollars and fifty-eight cents per barrel of thirty-one gallons.

The tax commissioner shall exercise, with respect to the administration of the tax imposed by this section, all the powers and duties vested in or imposed by sections 4307.04 to 4307.07 of the Revised Code, so far as consistent with this section. Manufacturers and consignees of beer in barrels or other containers, excepting in sealed bottles or cans, and railroad companies, express companies, and other public carriers transporting shipments of such beer are subject, with respect to such tax, to the same duties and entitled to the same privileges as are required or permitted by those sections.

The revenue derived from the tax on the sale and distribution of beer pursuant to this section and section 4301.42 of the Revised Code shall be for the use of the general revenue fund.

The tax refund fund created by section 5703.052 of the Revised Code may be drawn upon by the tax commissioner for any refunds authorized to be made by the commissioner in sections 4303.33, 4307.05, and 4307.07 of the Revised Code for beer.
