



## Ohio Revised Code

### Section 4307.01 Bottled beverage tax definitions.

Effective: October 1, 1982

Legislation: House Bill 357 - 114th General Assembly

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As used in sections 4307.01 to 4307.12 of the Revised Code:

(A) "Beer" and "beverages" have the same meaning as given in division (B)(2) of section 4301.01 of the Revised Code.

(B) "Person" includes firms and corporations.

(C) "Wholesale dealer" includes only those persons who sell bottled beverages to retail dealers or for purpose of resale only.

(D) "Retail dealer" includes every person other than a wholesale dealer or a manufacturer engaged in the business of selling bottled beverages in this state, irrespective of quantity or amount or number of sales.

(E) "Sales" includes exchange, barter, gift, offer for sale, and distribution, and excludes transactions in interstate or foreign commerce.

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