



Ohio Revised Code

Section 5743.04 Powers and duties of tax commissioner.

Effective: September 17, 2014

Legislation: House Bill 492 - 130th General Assembly

The tax commissioner shall design and procure the stamps provided for in section 5743.03 of the Revised Code and shall enforce and administer sections 5743.01 to 5743.44 of the Revised Code. With respect to packages containing any number of cigarettes other than twenty, if the commissioner finds that it is practicable to collect the taxes levied under sections 5743.02, 5743.021, 5743.024, and 5743.026 of the Revised Code by any method other than that provided in this section and section 5743.03 of the Revised Code, the commissioner may by rule prescribe such other method for payment of the taxes upon such packages of cigarettes as will adequately protect the revenue; provided, that in any case where the commissioner prescribes that the taxes upon such packages of cigarettes shall be paid on the basis of returns filed by a wholesale or retail dealer, said returns, together with a remittance of all taxes due as shown thereon, shall be filed with the commissioner not later than the tenth day of the month following the month in which such cigarettes are sold in this state. The commissioner may promulgate rules in accordance with sections 119.01 to 119.13 of the Revised Code as the commissioner deems necessary to carry out sections 5743.01 to 5743.44 of the Revised Code and may adopt different detailed rules applicable to diverse methods and conditions of sale of cigarettes, prescribing, in each class of cases, upon whom, as between the wholesale dealer and the retail dealer, the primary duty of affixing stamps shall rest, and the manner in which stamps shall be affixed. A copy of such rules shall be furnished to every licensed dealer as provided in sections 119.01 to 119.13 of the Revised Code. Any such rule so furnished which excuses a wholesale dealer from affixing stamps under the circumstances of the particular case shall be a defense in the prosecution of such dealer for violation of section 5743.03 of the Revised Code.
