



Ohio Revised Code

Section 5743.18 Revocation of license by tax commissioner.

Effective: March 30, 2006

Legislation: House Bill 530 - 126th General Assembly

Upon notice and hearing in accordance with sections 119.01 to 119.13 of the Revised Code, the tax commissioner may revoke any manufacturer, importer, wholesale, or retail cigarette license for violation of sections 5743.01 to 5743.21 of the Revised Code. In the case of a wholesale or retail cigarette license, a certified copy of the order revoking such license shall be transmitted to the county auditor of the county in which the license was issued. In the case of a license issued to a manufacturer, upon the manufacturer's removal from the directory under section 1346.05 of the Revised Code, such manufacturer shall not be permitted to sell cigarettes in this state other than to a licensed cigarette wholesaler for sale outside this state. Such a manufacturer shall provide documentation to the commissioner evidencing that the cigarettes are legal for sale in another state.
