



## Ohio Revised Code

### Section 5743.321 Regional arts and cultural district cigarette use tax.

Effective: June 30, 2006

Legislation: House Bill 530 - 126th General Assembly

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For the same purposes for which it levies a tax under section 5743.021 of the Revised Code, the board of county commissioners of a county that has within its territorial boundaries a qualifying regional arts and cultural district and that levies a tax under that section, by resolution adopted by a majority of the board, shall levy a tax at the same rate on the use, consumption, or storage for consumption of cigarettes by consumers in the county in which that tax is levied, provided that the tax shall not apply if the tax levied by section 5743.021 of the Revised Code has been paid. The tax shall take effect on the date that a tax levied under that section takes effect, and shall remain in effect as long as the tax levied under that section remains effective.

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