



## Ohio Revised Code

### Section 5743.71 Consent for consumer shipment of cigarettes not reasonably available.

Effective: June 30, 2005

Legislation: House Bill 66 - 126th General Assembly

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If a person seeks to obtain cigarettes that are legal for sale in this state under section 1346.05 of the Revised Code, and such cigarettes are not reasonably available to that person at a retail location in this state, the person may apply to the tax commissioner for consent for consumer shipment. The consent for consumer shipment must be obtained prior to the purchase of the cigarettes.

The consent for consumer shipment shall be filed with the commissioner on a form prescribed by the commissioner showing purchase of the cigarettes as consented to, and shall be accompanied by the purchaser's proof of age and any other information required by the commissioner.

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