



## Ohio Administrative Code

### Rule 5703-15-09 Tax rate on long cigarettes capable of being cut into parts.

Effective: December 8, 2016

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In case cigarettes or the packages containing them are perforated so that each cigarette may be conveniently cut into two or more parts so as to make two or more cigarettes, the number of cigarettes in such packages for the purpose of taxation shall be the number as though they were cut.

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