



Ohio Administrative Code

Rule 5703-15-13 Monthly reports of cigarettes shipped by wholesale cigarette dealers.

Effective: April 14, 2024

(A)

(1) As used in this rule:

(a) "Unstamped cigarettes" means packages of cigarettes that do not bear an Ohio cigarette tax stamp.

(b) "Sale" has the same meaning as in division (D) of section 5743.01 of the Revised Code and includes delivery or other distribution.

(2) On or before the last day of each month, all licensed wholesale cigarette dealers have a duty to submit to the tax commissioner cigarette sales reports that cover the sale of both stamped and unstamped cigarettes during the preceding month to points outside of Ohio to other cigarette wholesale dealers, and sales made to an agency of the federal government. The reports shall be filed on a form and in a manner prescribed by the commissioner and be filed with the monthly report described in 5703-15-14 of the Administrative Code.

(B) Whenever a licensed wholesale cigarette dealer has a duty to file an inventory return pursuant to rule 5703-15-16 of the Administrative Code, the dealer shall also file cigarette sales reports, in substance the same as those described in paragraph (A) of this rule, reporting the sale of cigarettes during the period from the first day of the month through the day upon which the inventory was conducted. The reports shall be filed on or before the last day of the month following the inventory and be submitted with the reports filed pursuant to paragraph (B) of rule 5703-15-14 of the Administrative Code.

(C) When reports have been filed pursuant to paragraph (B) of this rule, the next cigarette sales reports due pursuant to paragraph (A) of this rule will include the sale of cigarettes during the period from the day after the inventory to the end of the month.



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DOCUMENT #315847
