



Ohio Administrative Code

Rule 5703-15-22 Sale of unstamped cigarettes between licensed cigarette wholesalers.

Effective: August 17, 2019

(1) Shipments of unstamped cigarettes between licensed cigarette wholesalers located in this state require the authorization of the tax commissioner. Such authorization shall be on a form prescribed by the commissioner for such purpose. Absent special circumstances, such authorization will only be given for shipments between two licensed cigarette wholesalers.

(2) Absent special circumstances, the licensed wholesaler selling the cigarettes must have purchased the cigarettes from either a licensed cigarette manufacturer or a licensed cigarette importer.

(3) The request to ship unstamped cigarettes must be made on a form and in a manner prescribed by the commissioner for such purpose and must contain the brands, quantity, date of shipment, method of shipment, and supplier of the cigarettes, as well as any other information required by the commissioner. If such shipment involves cigarettes not contained on the directory provided for in section 1346.05 of the Revised Code, documentation may be required that such cigarettes are legal for sale in another state.

(4) Approved requests will be sent to both the supplying and receiving cigarette wholesalers and must be carried in the vehicle actually transporting such cigarettes. The receiving wholesaler must, within seventy-two hours excluding weekends and holidays, notify the commissioner if the quantities received do not correspond with the quantities contained on the commissioner's authorization form. Absent notification to the commissioner, the receiving wholesaler will be presumed to have received the quantity approved for shipment along with the resulting tax liability.

(5) Both the supplying wholesaler and receiving wholesaler are required to file monthly reports of shipments made and received.

(6) The commissioner reserves the right to request documentation verifying that any shipment across state lines of unstamped cigarettes between wholesalers has received approval from any other state involved.



(B) The commissioner reserves the right to verify, upon request, that the supplying wholesaler is the first purchaser from a cigarette manufacturer or importer.

(C) Shipments through this state (i.e., not originating and/or terminating in this state) are allowed without an authorization from the commissioner, provided the shipment is made using a common carrier accompanied by a proper bill of lading or invoice that states the quantity, source, and destination of the cigarettes.

(D) Nothing in this rule permits a non-stamping cigarette wholesaler or retailer from purchasing cigarettes from a manufacturer or importer.

(E) Whoever violates any provision of this rule is subject to having its cigarettes confiscated under section 5743.08 of the Revised Code. Such confiscation is in addition to any penalties under sections 1346.09, 1346.10, and 5743.99 of the Revised Code, or any other applicable provision of law.