



Ohio Revised Code

Section 5743.62 Excise tax on seller of tobacco or vapor products to consumer.

Effective: April 3, 2023

Legislation: Senate Bill 164

(A) To provide revenue for the general revenue fund of the state, an excise tax is hereby levied on the seller of tobacco products or vapor products in this state at one of the following rates:

(1) For tobacco products other than little cigars or premium cigars, seventeen per cent of the wholesale price of the tobacco product whenever the tobacco product is delivered to a consumer in this state for the storage, use, or other consumption of such tobacco products.

(2) For little cigars, thirty-seven per cent of the wholesale price of the little cigars whenever the little cigars are delivered to a consumer in this state for the storage, use, or other consumption of the little cigars.

(3) For premium cigars, whenever the premium cigars are delivered to a consumer in this state for the storage, use, or other consumption of the premium cigars, the lesser of seventeen per cent of the wholesale price of such premium cigars or the maximum tax amount per each such premium cigar.

(4) For vapor products, one cent multiplied by the vapor volume of vapor products when the vapor products are delivered to a consumer in this state for the storage, use, or other consumption of the vapor products.

The tax imposed by this section applies only to sellers having substantial nexus with this state, as defined in section 5741.01 of the Revised Code.

(B) A seller of tobacco products or vapor products who has substantial nexus with this state as defined in section 5741.01 of the Revised Code shall register with the tax commissioner and supply any information concerning the seller's contacts with this state as may be required by the tax commissioner. A seller who does not have substantial nexus with this state may voluntarily register with the tax commissioner. A seller who voluntarily registers with the tax commissioner is entitled to the same benefits and is subject to the same duties and requirements as a seller required to be



registered with the tax commissioner under this division.

(C) Each seller of tobacco products or vapor products subject to the tax levied by this section or section 5743.621 of the Revised Code, on or before the twenty-third day of each month, shall file with the tax commissioner a return for the preceding month showing any information the tax commissioner finds necessary for the proper administration of sections 5743.51 to 5743.66 of the Revised Code, together with remittance of the tax due, payable to the treasurer of state. The return and payment of the tax required by this section shall be filed in such a manner that it is received by the tax commissioner on or before the twenty-third day of the month following the reporting period. If the return is filed and the amount of the tax shown on the return to be due is paid on or before the date the return is required to be filed, the seller is entitled to a discount equal to two and five-tenths per cent of the amount shown on the return to be due.

(D) The tax commissioner shall immediately forward to the treasurer of state all money received from the tax levied by this section, and the treasurer shall credit the amount to the general revenue fund.

(E) Each seller of tobacco products or vapor products subject to the tax levied by this section or section 5743.621 of the Revised Code shall mark on the invoices of tobacco products or vapor products sold that the tax levied by that section has been paid and shall indicate the seller's account number as assigned by the tax commissioner.