



## Ohio Administrative Code

### Rule 5703-15-03 Use of stamp applying machines or other devices.

Effective: January 13, 2026

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Any machine designed to affix heat applied decalcomania stamps, or any other device, as approved by the tax commissioner, may be used in lieu of hand application of heat applied decalcomania stamps to evidence payment of the taxes levied in sections 5743.02, 5743.021, 5743.024 and 5743.026 of the Revised Code.

The commissioner may prescribe which of the stated types of equipment may be used by any wholesale cigarette dealer.

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