



**Ohio Administrative Code**  
**Rule 5703-15-04 Sales of stamps on credit.**  
**Effective: January 13, 2026**

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(A) Cigarette tax stamps, or other means of identification, as authorized by the tax commissioner, may be sold to a licensed wholesale cigarette dealer on thirty-day credit periods upon written application together with a bond in the amount of the aggregate net tax value of purchases to be made during such credit periods.

(1) The surety on any bond may cancel such bond by filing a sixty-day written notice thereof with the commissioner, in which event the liability of the surety shall terminate upon the expiration of said sixty-day period, except as to such liability of the principal as may have accrued prior to the expiration of said period.

(2) All bonds shall remain in full force and effect until cancelled in the manner provided herein.

(B) The net tax value of stamps sold on credit shall be paid to the treasurer of state or the tax commissioner, as required, within thirty days from the date of the invoice therefor and in no event shall the aggregate net tax value of all such sales during any thirty-day credit period exceed the amount of the bond furnished for this purpose.

(C) The failure of any person to remit to the treasurer of state or the tax commissioner, as required, payment of the net tax value of stamps, or other means of identification, purchased on credit, within thirty days from the date of the invoice therefor will constitute a sufficient basis for suspension or revocation of the authority issued to that person to make such purchases.

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