



Ohio Administrative Code

Rule 5703-15-12 Delivery of cigarettes for manufacturers' agents.

Effective: April 14, 2024

Prior to shipment or delivery of cigarettes to any person in Ohio for the use of any manufacturer's agent or representative, cigarette manufacturers shall notify the department of taxation in writing, in advance of the shipment or delivery, giving information as to the approximate date or dates, location or locations, brand and method of distribution, and provide a copy of the invoice covering such shipment or delivery.
