



Ohio Administrative Code

Rule 5703-15-20 Licensing cigarette manufacturers and importers and registration of other tobacco products manufacturers and importers.

Effective: January 13, 2026

(A)

(1) Cigarette manufacturers and cigarette importers will be required to make and deliver an application to the tax commissioner, which states the name of the applicant, the nature of the applicant's business, and any other information required by the commissioner. Any license issued under such application will be valid for a period of one year commencing on the first day of June.

(2) All cigarette manufacturers and importers that apply for a license under paragraph (A) of this rule may be required to provide documentation satisfactory to the commissioner that their products are legal for sale. Manufacturers whose cigarette brands are listed on the attorney general's web site under section 1346.05 of the Revised Code will be presumed to have met this requirement. Any cigarette manufacturer or importer shipping cigarette brands not listed on the attorney general's web site may be required to provide documentation showing that the cigarettes are legal for sale into another state and that such cigarettes will only be shipped to cigarette wholesalers licensed to do business in such other state.

(B)

(1) Unless the tax commissioner grants an alternative filing frequency, all cigarette manufacturers and cigarette importers are required to file reports with the commissioner by the end of each month. This report shall set forth the brands and quantity of all cigarettes shipped into this state, including the quantity of all brands of cigarettes not manufactured by signatories to the "Master Settlement Agreement," that were shipped into this state during the preceding month. Additionally, the report shall detail the recipient's name and address, the invoice numbers, invoice dates, and any other information the commissioner prescribes.

(2) Failure to file the report required under section 5743.072 of the Revised Code and described in paragraph (B)(1) of this rule shall be grounds for revocation of the license authorizing such



manufacturer or importer to send cigarettes into this state. The commissioner shall send, by certified mail or personal delivery, a notice of the intent to revoke such manufacturer's or importer's license. In the event such manufacturer or importer contests the commissioner's determination, such person must, within ten days of the receipt of this notice, petition the commissioner on such finding. The commissioner shall timely provide such person with a hearing on the matter in accordance with Chapter 119. of the Revised Code and will issue a final determination on the revocation of such license. Upon any such revocation, the commissioner shall immediately notify the attorney general to take necessary actions, including those prescribed under section 1346.05 of the Revised Code.

(C)

(1) Section 5743.66 of the Revised Code requires all manufacturers and importers of other tobacco products to register with the tax commissioner prior to selling or distributing other tobacco products in this state. All manufacturers and importers of other tobacco products will be required to make and deliver an application to the commissioner that states the name of the applicant, the nature of the applicant's business, and any other information required by the commissioner. Such manufacturer or importer must register by the first day of February of each year. Any registration issued under such application will be valid for a period of one year commencing on the first day of February.

(2) Unless the commissioner grants an alternative filing frequency, all registered manufacturers and importers of other tobacco products shall file a report with the commissioner by the end of each month. This report shall be on a form and in a manner prescribed by the commissioner and shall detail all sales of roll-your-own tobacco by brand and quantity; all sales of other tobacco products to distributors located in this state for the prior month; a current list of prices; invoice numbers; invoice dates; invoice amounts; and any other information the commissioner prescribes.

(3) All manufacturers and importers of roll-your-own tobacco that register under paragraph (C) of this rule may be required to provide documentation satisfactory to the commissioner that their products are legal for sale. Manufacturers whose roll-your-own brands are listed on the attorney general's web site under section 1346.05 of the Revised Code will be presumed to have met this requirement. Any manufacturer or importer shipping roll-your-own tobacco brands not listed on the attorney general's web site may be required to provide documentation showing that the roll-your-own tobacco is legal for sale into another state and that such roll-your-own tobacco will only be



shipped to distributors licensed to do business in such other state.

(4) Failure to file the report required under section 5743.66 of the Revised Code and described in paragraph (C)(3) of this rule shall be grounds for revocation of the registration authorizing such manufacturer or importer to send other tobacco products into this state. The commissioner shall send, by certified mail or personal delivery, a notice of the intent to revoke such manufacturer's or importer's registration. In the event such manufacturer or importer contests the commissioner's determination, such person must, within ten days of the receipt of this notice, petition the commissioner on such finding. The commissioner shall timely provide such person with a hearing on the matter in accordance with Chapter 119. of the Revised Code and will issue a final determination on the revocation of such registration. Upon any such revocation, the commissioner shall immediately notify the attorney general to take necessary actions, including those prescribed under section 1346.05 of the Revised Code.

(D) Nothing in this rule shall hinder the attorney general from removing from the list issued under section 1346.05 of the Revised Code any manufacturer that is not in compliance with the reporting requirement or any other rule promulgated by the tax commissioner under these provisions.

(E)

(1) Except as provided in section 5743.20 of the Revised Code, no cigarette wholesaler may purchase cigarettes from anyone other than a licensed cigarette manufacturer or importer.

(2) The list of licensed cigarette manufacturers and importers is public information pursuant to section 5743.20 of the Revised Code.

(3) Except as provided in section 5743.20 of the Revised Code, no distributor of other tobacco products shall purchase other tobacco products from anyone other than a registered manufacturer or importer of other tobacco products.

(4) Any cigarettes held for sale or distribution in violation of this rule are subject to confiscation under section 5743.08 of the Revised Code, and any other tobacco products held for sale or distribution in violation of this rule are subject to confiscation under section 5743.55 of the Revised



Code. Such confiscation is in addition to any penalties available under section 5743.99 of the Revised Code or any other applicable provision of law.