



## Ohio Administrative Code Rule 5703-43-01 Definitions.

Effective: September 19, 2024

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(A) Any term used in these rules and Chapter 3780. of the Revised Code for purposes of tax administration that is not otherwise defined has the same meaning as when used in a comparable context in Chapter 5739. of the Revised Code relating to sales and use taxes unless a different meaning is clearly indicated.

(B) "Taxpayer" means an adult use dispensary that is registered for an adult use cannabis tax account by the tax commissioner.

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