Ohio Administrative Code
Rule 5703-43-01 Definitions.

Effective: June 25, 2026

(A) Any term used in this chapter and Chapter 3796. 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 any vendor that sells marijuana or adult-use marijuana other than medical marijuana, including a licensed dispensary selling adult-use marijuana that is registered for an adult-use marijuana tax account by the tax commissioner.