



Ohio Administrative Code Rule 5703-43-02 Licensing.

Effective: June 25, 2026

(A)

- (1) The tax commissioner will establish an adult-use marijuana tax account for each dispensary licensed by the department of commerce to sell adult-use marijuana.
- (2) The commissioner may cancel an adult-use marijuana tax account if the department of commerce notifies the commissioner that the dispensary's license has been canceled, revoked, suspended, or if the license was not renewed.

(B) The commissioner will notify the department of commerce if a person that needs to file and pay the tax levied under section 3796.40 of the Revised Code fails to file or pay the tax and may also notify the department of commerce if such person is otherwise out of compliance with the tax laws of the state of Ohio.

(C) The commissioner may recommend that the department of commerce suspend or revoke a license issued pursuant to section 3796.10 of the Revised Code or an equivalent license as described in section 3796.33 of the Revised Code if the commissioner finds that the dispensary is delinquent in filing any returns, submitting any information required by the commissioner, or remitting any payments with respect to any tax, fee, or charge administered by the commissioner.

(D) Notwithstanding any provision of this chapter, any person that sells marijuana or adult-use other than medical marijuana without first holding a current, valid license issued under Chapter 3796. of the Revised Code or holding an equivalent license as described in section 3796.33 of the Revised Code is liable for any amounts, including tax, interest, and penalties imposed under section 3796.40 of the Revised Code and under this chapter in the same manner as persons that do hold such a license.

(E) The commissioner may issue an assessment against a person described in paragraph (D) of this rule for any amount due under section 3796.40 of the Revised Code, section 3780.22 of the Revised Code as that section existed prior to its repeal by Am. Sub. S.B. 56 of the 136th General Assembly, and this chapter in the same manner provided under rule 5703-43-07 of the Administrative Code.