



Ohio Revised Code

Section 1346.10 Revocation of license of stamping agent for violations.

Effective: September 26, 2003

Legislation: House Bill 95 - 125th General Assembly

(A) In lieu of or in addition to any other remedy provided by law, upon a determination that a stamping agent has violated division (C)(1) of section 1346.05 of the Revised Code or any administrative rule adopted under sections 1346.05 to 1346.10 of the Revised Code, the tax commissioner may revoke the license of the stamping agent in the manner provided by section 5743.18 of the Revised Code.

(B) For each violation of division (C)(1) of section 1346.05 of the Revised Code, in addition to any other penalty provided by law, the tax commissioner may impose a fine in an amount not to exceed the greater of five hundred per cent of the retail value of the cigarettes involved or five thousand dollars. The fine shall be imposed in the manner provided by section 5743.081 of the Revised Code.

For the purpose of this division, each stamp affixed to a package of cigarettes and each sale or offer for sale of cigarettes in violation of division (C)(1) of section 1346.05 of the Revised Code shall constitute a separate violation.
