



## Ohio Revised Code

### Section 301.30 Tax, fee, assessment on auxiliary containers by charter counties.

Effective: September 30, 2021

Legislation: House Bill 110

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No county that has adopted a charter under Section 3 of Article X, Ohio Constitution, may impose a fee, tax, assessment, or other charge on auxiliary containers, on the sales, use, or consumption of such containers, except as authorized in Chapters 5739. and 5741. of the Revised Code, or on the basis of receipts received from the sale of such containers. As used in this section, "auxiliary container" has the same meaning as in section 3767.32 of the Revised Code.

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