



Ohio Revised Code

Section 3739.12 Exemption for out-of-state stamping or packaging.

Effective: May 1, 2010

Legislation: House Bill 500 - 127th General Assembly

(A) Nothing in this chapter shall be construed to prohibit any person or entity from manufacturing or selling cigarettes that do not meet the requirements specified in this chapter if the cigarette's packaging is or will be stamped for sale in another state or is packaged for sale outside of the United States, and that person or entity has taken reasonable steps to ensure that those cigarettes will not be sold or offered for sale to persons located in this state.

(B) The requirements of sections 3739.02 to 3739.10 of the Revised Code shall not prohibit a wholesale dealer or retail dealer of cigarettes from selling the dealer's inventory of cigarettes in existence on or after the effective date of this section if the dealer establishes both of the following:

- (1) That the state tax stamps were affixed to the cigarettes prior to the effective date of this section;
- (2) That the inventory that was purchased prior to the effective date of this section is comparable in quantity to the inventory purchased during the same period of the prior year.

(C) Nothing in this chapter shall be construed to prohibit the sale of cigarettes solely for the purpose of consumer testing. For purposes of this division, "consumer testing" means an assessment of cigarettes that is conducted by a manufacturer or under the control and direction of a manufacturer for the purpose of evaluating consumer acceptance of such cigarettes, utilizing only the quantity of cigarettes that is reasonably necessary for such assessment.
