



## Ohio Revised Code

### Section 3780.22 Tax levied on adult use consumers.

Effective: December 7, 2023

Legislation: ENACTEDBYINITIATIVEPETITION,NOVEMBER7,2023

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Tax levied on adult use consumers.

(A) For the purpose of supporting social equity issues, providing funds to support jobs and economic development, providing funding for host communities who have adult use dispensaries in their jurisdiction to support these communities, funding education and treatment for individuals with cannabis and other addiction issues, and defraying the costs of regulation and administering the tax, there shall be an adult use tax on the sale of adult use cannabis by adult use dispensaries to adult use consumers in accordance with this chapter.

(B) The rate of the adult use tax shall be ten per cent. The adult use tax applies and is collectable when the sale is made, regardless of the time when the price is paid, or when the adult use cannabis is delivered.

(C) The adult use tax is in addition to the tax levied or collected under Chapter 5739 of the Revised Code on adult use cannabis sales by adult use dispensaries to adult use consumers.

(D) The tax authorized under division (A) shall be collected consistent with Chapter 5739 of the Revised Code, but the tax commissioner shall adopt rules the commissioner deems necessary to administer the adult use tax including the licensure, filing, collection, distribution, refund, assessment, bad debt, liability of unpaid taxes, recordkeeping, and any penalty related to the adult use tax consistent with this chapter.

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