



## Ohio Revised Code

### Section 4301.432 Tax on sale and distribution of vermouth, sparkling and carbonated wine and champagne, and other wine.

Effective: September 1, 2008

Legislation: Senate Bill 150 - 127th General Assembly

---

For the purpose of encouraging the grape industries of the state, a tax is hereby levied on the sale or distribution of vermouth, sparkling and carbonated wine and champagne, and other wine, except for known sacramental purposes, at the rate of two cents per wine gallon, the tax to be paid by the holders of A-2, B-2a, B-5, and S permits or by any other person selling or distributing wine upon which no such tax has been paid. The treasurer of state shall credit to the Ohio grape industries fund created under section 924.54 of the Revised Code the moneys the treasurer of state receives from this tax.

---