



## Ohio Revised Code

### Section 4301.44 Tax commissioner to administer liquor taxes.

Effective: November 24, 1995

Legislation: House Bill 239 - 121st General Assembly

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The tax commissioner shall exercise with respect to the administration of the tax imposed by sections 4301.43 and 4301.432 of the Revised Code all the powers and duties vested in or imposed upon him by sections 4307.04 to 4307.07 of the Revised Code. Manufacturers and bottlers of and wholesale dealers in wine have the duty to pay the tax imposed by sections 4301.43 and, if applicable, 4301.432 of the Revised Code and are entitled to the privileges in the manner provided in section 4301.33 of the Revised Code.

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