



Ohio Revised Code

Section 4303.071 B-2a permit to wine manufacturers, brand owners, or importers.

Effective: July 1, 2008

Legislation: Senate Bill 150 - 127th General Assembly

(A)(1) Permit B-2a may be issued to a person that is the brand owner or United States importer of wine, is the designated agent of a brand owner or importer for all wine sold in this state for that owner or importer, or manufactures wine if such manufacturer is entitled to a tax credit under 27 C.F.R. 24.278 and produces less than two hundred fifty thousand gallons of wine per year. If the person resides outside this state, the person shall comply with the requirements governing the issuance of licenses or permits that authorize the sale of intoxicating liquor by the appropriate authority of the state in which the person resides or by the alcohol and tobacco tax and trade bureau in the United States department of the treasury.

(2) The fee for the B-2a permit is twenty-five dollars.

(3) The holder of a B-2a permit may sell wine to a retail permit holder, but a B-2a permit holder that is a wine manufacturer may sell to a retail permit holder only wine that the B-2a permit holder has manufactured.

(4) The holder of a B-2a permit shall renew the permit in accordance with section 4303.271 of the Revised Code, except that renewal shall not be subject to the notice and hearing requirements established in division (B) of that section.

(B) The holder of a B-2a permit shall collect and pay the taxes relating to the delivery of wine to a retailer that are levied under sections 4301.421 and 4301.432 and Chapters 5739. and 5741. of the Revised Code.

(C) The holder of a B-2a permit shall comply with this chapter, Chapter 4301. of the Revised Code, and any rules adopted by the liquor control commission under section 4301.03 of the Revised Code.
