

Ohio Revised Code Section 4303.233 S-2 permit.

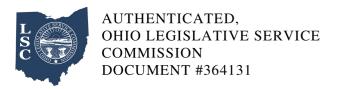
Effective: September 30, 2025 Legislation: House Bill 96

- (A) As used in this section, "personal consumer" means an individual who is at least twenty-one years of age, is a resident of this state, does not hold a permit issued under this chapter, and intends to use wine purchased in accordance with this section for personal consumption only and not for resale or other commercial purposes.
- (B)(1) The division of liquor control may issue an S-2 permit to a person that manufactures two hundred fifty thousand gallons or more 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 beer or intoxicating liquor by the appropriate authority of the state in which the person resides and by the alcohol and tobacco tax and trade bureau of the United States department of the treasury.
- (2) An S-2 permit holder may sell wine to a personal consumer by receiving and filling orders that the personal consumer submits to the permit holder. The permit holder shall sell only wine that the permit holder has manufactured to a personal consumer. An S-2 permit holder may use a fulfillment warehouse registered under section 4303.234 of the Revised Code to send a shipment of wine to a personal consumer. A fulfillment warehouse is an agent of an S-2 permit holder and an S-2 permit holder is liable for violations of this chapter and Chapter 4301. of the Revised Code that are committed by the fulfillment warehouse regarding wine shipped on behalf of the S-2 permit holder.
- (C) An S-2 permit holder shall collect and pay the taxes relating to the delivery of wine to a personal consumer that are levied under sections 4301.421, 4301.43, and 4301.432 and Chapters 5739. and 5741, of the Revised Code.
- (D)(1) An S-2 permit holder shall send a shipment of wine that has been paid for by a personal consumer to that personal consumer via an H permit holder. Prior to sending a shipment of wine to a personal consumer, the S-2 permit holder, or an employee of the permit holder, shall make a bona fide effort to ensure that the personal consumer is at least twenty-one years of age. The shipment of



wine shall be shipped in a package that clearly states that it contains alcohol. No person shall fail to comply with division (D)(1) of this section.

- (2) Upon delivering a shipment of wine to a personal consumer, an H permit holder, or an employee of the permit holder, shall verify that the personal consumer is at least twenty-one years of age by checking the personal consumer's driver's or commercial driver's license or identification card issued under sections 4507.50 to 4507.52 of the Revised Code.
- (3) An S-2 permit holder shall keep a record of each shipment of wine that the permit holder sends to a personal consumer. The records shall be used for all of the following:
- (a) To provide a copy of each wine shipment invoice to the tax commissioner in a manner prescribed by the commissioner. The invoice shall include the name of each personal consumer that purchased wine from the S-2 permit holder in accordance with this section and any other information required by the tax commissioner.
- (b) To provide annually in electronic format by electronic means a report to the division. The report shall include the name and address of each personal consumer that purchased wine from the S-2 permit holder in accordance with this section, the quantity of wine purchased by each personal consumer, and any other information requested by the division. If the S-2 permit holder uses a fulfillment warehouse registered under section 4303.234 of the Revised Code to send a shipment of wine on behalf of the S-2 permit holder, the S-2 permit holder need not include the personal consumer information for that shipment in the report. The division shall prescribe and provide an electronic form for the report and shall determine the specific electronic means that the S-2 permit holder must use to submit the report.
- (c) To notify a personal consumer of any health or welfare recalls of the wine that has been purchased by the personal consumer.
- (E) An S-2 permit holder 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.
- (F)(1) An S-2 permit holder shall renew the permit in accordance with section 4303.271 of the



Revised Code, except that the renewal shall not be subject to the notice and hearing requirements established in division (B) of that section.

- (2) The division may refuse to renew an S-2 permit for any of the reasons specified in section 4303.292 of the Revised Code or if the permit holder fails to do any of the following:
- (a) Collect and pay all applicable taxes specified in division (C) of this section;
- (b) Pay the permit fee;
- (c) Comply with this section or any rules adopted by the liquor control commission under section 4301.03 of the Revised Code.
- (G) The fee for the S-2 permit is two hundred fifty dollars.