



## Ohio Revised Code

### Section 4307.04 Administration of tax on sale of bottled beverages.

Effective: July 19, 1995

Legislation: Senate Bill 188 - 121st General Assembly

---

The tax commissioner shall enforce and administer sections 4301.42, 4301.421, 4301.422, 4301.423, 4301.424, 4303.33, 4303.331, 4305.01, and 4307.01 to 4307.12 of the Revised Code. The commissioner may adopt such rules as are necessary to carry out such sections and may adopt different detail rules applicable to diverse methods and conditions of sale of bottled beverages in this state. All books, papers, invoices, and records of any manufacturer, bottler, or wholesale or retail dealer in this state, whether or not required under sections 4307.01 to 4307.12 of the Revised Code to be kept by that person, showing that person's sales receipts and purchases of bottled beverages, shall at all times, during the usual business hours of the day, be open for the inspection of the commissioner. The commissioner may investigate and examine the stock of bottled beverages in and upon any premises where the same is placed, stored, or sold.

---