



Ohio Revised Code

Section 4307.08 Duplicate invoice system - freight bills.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

When delivering bottled beverages to any person, each manufacturer and wholesale dealer in this state shall make a duplicate invoice showing the date of delivery, the amount and value of each shipment of bottled beverages delivered, and the name of the purchaser to whom delivery is made, and shall retain such invoice for two years, subject to the use and inspection of the tax commissioner.

When bottled beverages are shipped into the state, the railroad company, express company, or any other public carrier transporting any shipment thereof shall file with the commissioner a copy of the freight bill within ten days after the delivery of each shipment.
