



## Ohio Revised Code

### Section 4307.09 Seizure and forfeiture of bottled beverages on which tax not paid.

Effective: October 1, 1982

Legislation: House Bill 357 - 114th General Assembly

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Whenever the tax commissioner or any of his deputies or employees authorized by him for such purpose discover any bottled beverage, subject to tax as provided by section 4301.42 of the Revised Code, and upon which the tax has not been paid, the commissioner, or such deputy or employee may take possession of such bottled beverage, which shall be forfeited to the state. The commissioner may within a reasonable time, by a notice posted upon the premises where such seizure is made, or by publication in some newspaper having circulation in the county wherein such seizure is made, at least five days before the date of sale, sell such forfeited bottled beverage, and from the proceeds of such sale shall collect the tax due thereon together with a penalty of fifty per cent thereof and the costs incurred in such proceedings and pay the balance to the person in whose possession such forfeited bottled beverage was found. Such seizure and sale do not relieve any person from fine or imprisonment for violation of such sections. Such sale shall be made in the county where most convenient and economical.

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