



## Ohio Revised Code

### Section 5743.031 Affixing of tax stamps - purchase and sale - shipping regulations.

Effective: June 11, 2012

Legislation: House Bill 487 - 129th General Assembly

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(A) A wholesale dealer may affix stamps only to packages of cigarettes that the dealer received directly from a manufacturer or importer of cigarettes that possesses a valid and current license under section 5743.15 of the Revised Code, or to packages of cigarettes that the dealer received from another wholesale dealer that possesses a valid and current license under section 5743.15 of the Revised Code, provided that the tax commissioner has authorized the sale of the cigarettes between those wholesale dealers and that the wholesale dealer that sells the cigarettes received them directly from a manufacturer or importer of cigarettes that possesses a valid and current license under section 5743.15 of the Revised Code.

(B) Only a wholesale dealer that possesses a valid and current license under section 5743.15 of the Revised Code may purchase or obtain tax stamps. A wholesale dealer may not sell or provide such stamps to any other wholesale dealer or any other person.

(C) Any person shipping unstamped packages of cigarettes into this state to a person other than a wholesale dealer licensed under section 5743.15 of the Revised Code shall, before such shipment, file notice of the shipment with the tax commissioner. Any person that transports unstamped packages of cigarettes into or within this state shall carry in the vehicle used to convey the shipment invoices or equivalent documentation of the shipment for all cigarettes in the shipment. The invoices or other documentation shall show the true name and address of the consignor or seller, the true name and address of the consignee or purchaser, and the quantity of the cigarettes being transported. This division does not apply to any for-hire motor carrier transporting cigarettes through this state to another location under a proper bill of lading or freight bill that states the quantity, source, and destination of the cigarettes.

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