



## Ohio Revised Code

### Section 5743.071 Wholesale and retail dealers to maintain records.

Effective: June 30, 2005

Legislation: House Bill 66 - 126th General Assembly

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Every person shall maintain complete and accurate records of all purchases and sales of cigarettes, and shall procure and retain all invoices, bills of lading, and other documents relating to the purchases and sales of cigarettes, except that no retail dealer shall be required to issue or maintain invoices relating to the retail dealer's sales of cigarettes. The invoices or documents shall be maintained for each place of business and shall show the name and address of the other party to the purchase or sale and shall show the quantity of the cigarettes so sold or purchased.

The records and documents shall be open during business hours to the inspection of the tax commissioner, and shall be preserved for a period of three years, unless the commissioner, in writing, consents to their destruction within that period, or by order requires that they be kept for a longer period. With the tax commissioner's consent, a person with multiple places of business may keep centralized records but shall transmit duplicates of the invoices or documents to each place of business within seventy-two hours after the tax commissioner or the tax commissioner's designee requests access to the records.

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