



Ohio Revised Code

Section 5743.112 Trafficking in cigarettes with intent to avoid payment of tax.

Effective: September 17, 2014

Legislation: House Bill 492 - 130th General Assembly

(A) No person shall prepare for shipment, ship, transport, deliver, prepare for distribution, or distribute cigarettes, or otherwise engage or participate in the wholesale or retail business of trafficking in cigarettes, with the intent to avoid payment of the tax imposed by this chapter, when the total number of cigarettes in the aggregate exceeds one thousand two hundred during any twelve-month period.

(B) Any vending machine containing cigarettes which do not have affixed the stamps provided for by sections 5743.03 and 5743.04 of the Revised Code shall be seized and forfeited to the state in accordance with Chapter 2981. of the Revised Code. Forfeiture shall not affect the rights of a holder of a valid lien.

(C) A vehicle that is seized as contraband under Chapter 2981. of the Revised Code because of its use in violation of this chapter is subject to the procedures set forth in that chapter.
