



Ohio Revised Code

Section 5743.12 Prohibition against making false entries.

Effective: June 30, 2006

Legislation: House Bill 530 - 126th General Assembly

No person shall make a false entry upon an invoice, package, or container of cigarettes upon which an entry is required by sections 5743.01 to 5743.20 of the Revised Code, nor shall any person present any such false entry for the inspection of the tax commissioner with intent to evade the tax levied under section 5743.02, 5743.021, 5743.024, or 5743.026 of the Revised Code.
