



Ohio Revised Code

Section 5743.21 Stamp not to affixed to certain packages - seizure and destruction of packages.

Effective: June 26, 2003

Legislation: House Bill 95 - 125th General Assembly

(A) No person shall affix a stamp required by section 5743.03 of the Revised Code to any package that:

(1) Bears any label or notice prescribed by the United States to identify cigarettes exempt from taxation by the United States pursuant to section 5704(b) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 5704(b), including any notice or label described in 27 C.F.R. 290.185;

(2) Is not labeled in conformity with the "Federal Cigarette Labeling and Advertising Act," 79 Stat. 282, 15 U.S.C.A. 1331 (1965), or any other federal requirement for the placement of labels, warnings, or other information applicable to packages of cigarettes intended for domestic consumption;

(3) Has been altered by anyone other than the manufacturer or a person authorized by the manufacturer, including by the placement of a sticker to cover information on or add information to the package;

(4) Has been imported or brought into the United States after January 1, 2000, in violation of section 5754 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 5754, or regulations adopted under that section;

(5) Is produced by a tobacco product manufacturer or is part of a brand family that is not included in the directory established under section 1346.05 of the Revised Code.

(B) No person shall sell or offer to sell any roll-your-own tobacco to any person in this state if the roll-your-own tobacco is not included in the directory established under section 1346.05 of the Revised Code. Any roll-your-own tobacco in the possession of a retail dealer in this state shall be prima facie evidence of offering to sell to a person in this state.



(C) Whenever the tax commissioner discovers any packages to which stamps have been affixed in violation of this section, or any roll-your-own tobacco sold or offered for sale in violation of this section, the tax commissioner may seize the packages or roll-your-own tobacco, which shall be forfeited to the state, and shall order the destruction of the packages or roll-your-own tobacco, provided that the seizure and destruction shall not exempt any person from prosecution or from the fine or imprisonment provided for the violation of this section.

(D) As used in this section, "roll-your-own" has the same meaning as in section 1346.01 of the Revised Code, and "tobacco product manufacturer" and "brand family" have the same meanings as in section 1346.04 of the Revised Code.