



Ohio Revised Code

Section 5743.31 Cigarette use and storage tax definitions.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

As used in sections 5743.31 to 5743.35, inclusive, of the Revised Code:

- (A) "Person" includes individuals, firms, partnerships, associations, joint stock companies, corporations, and combinations of individuals of whatever form.
 - (B) "Storage" includes any keeping or retention of cigarettes for use or consumption in this state.
 - (C) "Use" includes the exercise of any right or power incidental to the ownership of cigarettes.
 - (D) "Consumer" means any person who has title to, or possession of, cigarettes in storage, for use or other consumption in this state.
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