



## Ohio Revised Code

### Section 5743.323 County tax on use, consumption, or storage for consumption of cigarettes.

Effective: September 30, 2025

Legislation: House Bill 96

---

(A) For the purposes of section 307.696 of the Revised Code and to pay the expenses of levying the tax or for such purposes and to provide revenues to the county for permanent improvements, the board of county commissioners of a county that levies a tax under division (A) of section 5743.024 of the Revised Code shall by resolution adopted by a majority of the board levy a tax at the same rate on the use, consumption, or storage for consumption of cigarettes by consumers in the county, provided that the tax shall not apply if the tax levied by division (A) of section 5743.024 of the Revised Code has been paid. The tax shall take effect on the date that a tax levied under division (A) of section 5743.024 of the Revised Code takes effect, and shall remain in effect as long as the tax levied under such division remains effective.

No tax shall be levied under division (A) of this section on or after September 23, 2008. This paragraph does not prevent the collection of any tax levied under this section before that date so long as that tax remains effective.

(B) For the purposes of section 307.696 of the Revised Code and to pay the expenses of levying the tax or for such purposes and to provide revenues to the county for permanent improvements, the board of county commissioners of a county that levies a tax under division (C) of section 5743.024 of the Revised Code shall by resolution adopted by a majority of the board levy a tax at the same rate on the use, consumption, or storage for consumption of cigarettes by consumers in the county, provided that the tax shall not apply if the tax levied by division (C) of section 5743.024 of the Revised Code has been paid. The tax shall take effect on the date that a tax levied under division (C) of section 5743.024 of the Revised Code takes effect, and shall remain in effect as long as the tax levied under such division remains effective.

(C) For the purposes set forth in division (D) of section 5743.024 of the Revised Code and to pay the expenses of levying the tax or for such purposes and to provide revenues to the county for permanent improvements, the board of county commissioners of a county that levies a tax under division (D) of



section 5743.024 of the Revised Code shall adopt a resolution levying a tax at the same rate, on the use, consumption, or storage for consumption of cigarettes by consumers in the county, provided that the tax shall not apply if the tax levied by division (D) of section 5743.024 of the Revised Code has been paid. The tax levied by division (C) of this section shall take effect on the date that a tax levied under division (D) of section 5743.024 of the Revised Code takes effect, and shall remain in effect as long as the tax levied under division (D) of section 5743.024 of the Revised Code remains effective. The tax levied under division (C) of this section shall be in addition to the tax levied under section 5743.32 of the Revised Code.