



## Ohio Revised Code

### Section 5743.44 Informant's share of tax or penalty - sales of forfeited cigarettes, tobacco products or vapor products.

Effective: July 18, 2019

Legislation: House Bill 166 - 133rd General Assembly

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(A) Any person, other than an employee of the state, who furnishes to the department of taxation, attorney general, or any law enforcement agency original information concerning any violation of Chapter 5743. of the Revised Code, which information results in the collection and recovery of any tax or penalty or leads to the forfeiture of any cigarettes, may be awarded and paid by the treasurer of state, upon the certification of the tax commissioner, a compensation of not more than twenty per cent of the net amount received from the sale of any forfeited cigarettes, but not exceeding ten thousand dollars in any case, which shall be paid out of the receipts of such sale. If in the opinion of the attorney general and the tax commissioner it is necessary to preserve the identity of the person furnishing such information, they shall file with the treasurer of state an affidavit stating such necessity and a warrant may be issued jointly to the attorney general and the tax commissioner. Upon payment of such money to the person furnishing the information, the attorney general and the tax commissioner shall file with the treasurer of state an affidavit that the money has been paid by them to the person entitled thereto.

(B) Except for the minimum quantity of cigarettes, tobacco products, or vapor products needed as evidence to establish a violation under this chapter, all cigarettes, tobacco products, or vapor products seized under this chapter shall be within the sole control and jurisdiction of the tax commissioner for sale pursuant to section 5743.08 or 5743.55 of the Revised Code.

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