



Ohio Revised Code

Section 5743.511 County tobacco and vapor products tax.

Effective: September 30, 2025

Legislation: House Bill 96 - 136th General Assembly

The board of county commissioners of a county whose population is greater than one million one hundred thousand but less than one million three hundred thousand may levy a tax under this section for the purpose of section 307.673 of the Revised Code regardless of whether or not the cooperative agreement authorized under that section has been entered into prior to the day the resolution adopted under this section is adopted, for the purpose of reimbursing a county for costs incurred in the construction of a sports facility pursuant to an agreement entered into by the county under section 307.696 of the Revised Code, or for the purpose of paying the costs of constructing, equipping, furnishing, maintaining, renovating, improving, or repairing a sports facility. The tax may be levied for any number of years or for a continuing period of time.

The tax may be levied pursuant to a resolution adopted by the board of county commissioners and approved by a majority of the electors of the county voting on the question of levying the tax. The board of county commissioners shall certify a copy of the resolution to the board of elections immediately upon adopting a resolution under this section. The election may be held on the date of a general or special election held not sooner than ninety days after the date the board certifies its resolution to the board of elections. The form of the ballot shall be as follows:

"For the purpose of _____ (state the purpose or purposes), shall an excise tax be levied by _____ county at the rate of _____ per cent of the price of other tobacco products (aside from little cigars) sold at wholesale in the county, _____ per cent of the price of little cigars sold at wholesale in the county, and _____ cents per vapor volume of vapor products sold at wholesale in the county, for _____ (number of years or a continuing period of time), the tax beginning on _____ (the earliest date the tax would take effect)?

	<cp-base></cp-base><cp-base>Yes</cp-base>	
	<cp-base></cp-base><cp-base>No</cp-base>	<cp-base>"</cp-base>



A board of county commissioners submitting the question of a tax under this section may submit the question of a tax under division (E) of section 307.697, division (C) of section 4301.421, or division (D) of section 5743.024 of the Revised Code, or all, as a single question, provided that each tax is for the same purpose and period of time and the form of the ballot states the rate of each of the proposed taxes.

If approved by a majority of electors voting on the question, the tax shall take effect on the date specified in the resolution but not sooner than the first day of the month that is at least sixty days after the certification of the election results by the board of elections.

The rate of tax levied pursuant to this section shall be imposed as follows:

(A) At a rate not to exceed eighty-five hundredths per cent of the wholesale price of other tobacco products, aside from little cigars, received by a distributor in the county, sold by a manufacturer to a retail dealer located in the county, or delivered to a consumer in the county for storage, use, or other consumption;

(B) At a rate not to exceed one and eighty-five hundredths per cent of the wholesale price of little cigars received by a distributor in the county, sold by a manufacturer to a retail dealer located in the county, or delivered to a consumer in the county for storage, use, or other consumption;

(C) At a rate not to exceed one-twentieth of one cent multiplied by the vapor volume of vapor products the first time such products are received by a vapor distributor in the county or when vapor products are delivered to a consumer in the county for storage, use, or other consumption.

Only one sale of the same article shall be used in computing, reporting, and paying the amount of tax due. The tax levied under this section shall be in addition to the tax levied under section 5743.51 of the Revised Code.

A board of county commissioners adopting a resolution under this section shall certify a copy of the resolution to the tax commissioner immediately upon adoption of the resolution.