



Ohio Revised Code

Section 5743.521 County tobacco and vapor products floor tax.

Effective: September 30, 2025

Legislation: House Bill 96 - 136th General Assembly

In addition to the return required by section 5743.52 of the Revised Code, each retail dealer of tobacco products or vapor products in a county in which a tax is levied under section 5743.511 of the Revised Code shall, within thirty days after the date on which the tax takes effect, make and file a return, on a form prescribed by the tax commissioner, showing the total number of tobacco products or vapor products which such retail dealer had on hand as of the beginning of business on the date on which the tax takes effect and such other information as the commissioner deems necessary for the administration of that section. Each such retail dealer shall deliver the return together with a remittance of the additional amount of tax due on the tobacco products or the vapor products shown on such return to the commissioner. Any retail dealer of tobacco products or vapor products who fails to file a return under this section shall, for each day the retail dealer so fails, forfeit and pay into the state treasury the sum of one dollar as revenue arising from the tax imposed by section 5743.511 of the Revised Code, and such sum may be collected by assessment in the manner provided in section 5743.56 of the Revised Code. For thirty days after the effective date of a tax imposed by section 5743.511 of the Revised Code, a retail dealer may possess for sale or sell in the county in which the tax is levied tobacco products or vapor products if the tax has or will be paid.
