



Ohio Revised Code

Section 5743.54 Maintaining records.

Effective: February 1, 1993

Legislation: House Bill 904 - 119th General Assembly

(A) Each distributor of tobacco products shall maintain complete and accurate records of all purchases and sales of tobacco products, and shall procure and retain all invoices, bills of lading, and other documents relating to the purchases and sales of tobacco products. The distributor shall keep open records and documents during business hours for the inspection of the tax commissioner, and shall preserve them for a period of three years from the date the return was due or was filed, whichever is later, unless the commissioner, in writing, consents to their destruction within that period, or orders that they be kept for a longer period of time.

(B) Each distributor of tobacco products subject to the tax levied by section 5743.51 of the Revised Code shall mark on the invoices of tobacco products sold that the tax levied by that section has been paid and shall indicate the distributor's account number as assigned by the tax commissioner.

(C) No person shall make a false entry upon any invoice or record upon which an entry is required by this section and no person shall present any false entry for the inspection of the commissioner with the intent to evade the tax levied under section 5743.51, 5743.62, or 5743.63 of the Revised Code.
