



Ohio Revised Code

Section 5743.54 Maintaining records.

Effective: September 30, 2025

Legislation: House Bill 96

(A) Each distributor of tobacco products and each vapor distributor of vapor products shall maintain complete and accurate records of all purchases and sales of tobacco products or vapor products, and shall procure and retain all invoices, bills of lading, and other documents relating to the purchases and sales of those products. The distributor or vapor 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)(1) Each distributor of tobacco products and each vapor distributor of vapor products subject to the tax levied by section 5743.51 or 5743.511 of the Revised Code shall mark on the invoices of tobacco products or vapor products sold that the tax levied by that section has been paid and shall indicate the distributor's or vapor distributor's account number as assigned by the commissioner.

(2) Each vapor distributor subject to the tax imposed by section 5743.51 of the Revised Code shall mark on all invoices the total weight of the vapor product, rounded to the nearest one-tenth of one gram, if the vapor product is not sold in liquid form. If the vapor product is sold in liquid form, the invoice shall instead indicate the total volume of the vapor product, rounded to the nearest one-tenth of one milliliter.

(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, 5743.511, 5743.62, 5743.621, 5743.63, or 5743.631 of the Revised Code.
