



Ohio Revised Code

Section 5743.55 Tax evasion.

Effective: September 29, 1999

Legislation: House Bill 283 - 123rd General Assembly

Whenever the tax commissioner discovers any tobacco products, subject to the tax levied under section 5743.51, 5743.62, or 5743.63 of the Revised Code, and upon which the tax has not been paid or the commissioner has reason to believe the tax is being avoided, the commissioner may seize and take possession of the tobacco products, which, upon seizure, shall be forfeited to the state. Within a reasonable time after seizure, the commissioner may sell the forfeited tobacco products. From the proceeds of this sale, the tax commissioner shall pay the costs incurred in the seizure and sale, and any proceeds remaining after the sale shall be considered as revenue arising from the tax. The seizure and sale shall not relieve any person from the fine or imprisonment provided for violation of sections 5743.51 to 5743.66 of the Revised Code. The commissioner shall make the sale where it is most convenient and economical, but may order the destruction of the forfeited tobacco products if the quantity or quality of tobacco products is not sufficient to warrant their sale.
