



Ohio Revised Code

Section 5743.60 Distribution of tobacco or vapor products with intent to avoid payment of tax.

Effective: April 3, 2023

Legislation: Senate Bill 164

No person shall prepare for shipment, ship, transport, deliver, prepare for distribution, or distribute tobacco products or vapor products, or otherwise engage or participate in the business of distributing tobacco products or vapor products, with the intent to avoid payment of the tax levied by section 5743.51, 5743.511, 5743.62, 5743.621, 5743.63, or 5743.631 of the Revised Code, when the wholesale price of the tobacco products or, in the case of a tax levied under section 5743.511, 5743.621, or 5743.631 of the Revised Code, the vapor products exceeds three hundred dollars, or when the vapor volume of the vapor products exceeds five hundred milliliters or five hundred grams, as applicable, during any twelve-month period.
