



Ohio Revised Code

Section 5743.621

Effective: April 3, 2023

Legislation: Senate Bill 164

For the same purposes for which it levies a tax under section 5743.511 of the Revised Code, the board of county commissioners of a county that has within its territorial boundaries a qualifying regional arts and cultural district and that levies a tax under that section, by resolution adopted by a majority of the board, shall levy a tax at the same rate on the sellers of vapor products whenever the vapor product is delivered to a consumer in the county in which that tax is levied for the storage, use, or other consumption of such product. The tax shall take effect on the date that the tax levied under section 5743.511 of the Revised Code takes effect, and shall remain in effect as long as the tax levied under that section remains in effect. The tax imposed by this section applies only to sellers having substantial nexus with this state, as defined in section 5741.01 of the Revised Code.
