



Ohio Revised Code

Section 5743.621 County tobacco and vapor products excise tax.

Effective: September 30, 2025

Legislation: House Bill 96 - 136th General Assembly

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 levies a tax under that section shall adopt a resolution levying a tax at the same rate on the sellers of tobacco products or vapor products, as applicable, whenever the tobacco product or 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. The tax levied under this section shall be in addition to the tax levied under section 5743.62 of the Revised Code.
