



Ohio Revised Code

Section 5743.631 [Repealed effective 10/3/2023 by H.B. 33, 135th General Assembly] County vapor product use tax.

Effective: April 3, 2023

Legislation: Senate Bill 164 - 134th 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 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 use, consumption, or storage for consumption of vapor products by consumers in the county in which that tax is levied. 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 effective. The tax levied under this section is imposed only if the tax has not been paid by the seller as provided in section 5743.621 of the Revised Code, or by the vapor distributor as provided in section 5743.511 of the Revised Code.
