



Ohio Revised Code

Section 5743.631 County tobacco and vapor products use 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 use, consumption, or storage for consumption of tobacco products or vapor products, as applicable, 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 distributor or vapor distributor as provided in section 5743.511 of the Revised Code. The tax levied under this section shall be in addition to the tax levied under section 5743.63 of the Revised Code.
