



H.B. 311

123rd General Assembly
(As Introduced)

Reps. Cates, Barrett, Bateman, Bender, Buehrer, Callender, Clancy, Corbin, Coughlin, Evans, Flannery, Harris, Jolivette, Maier, Netzley, O'Brien, Padgett, Taylor, Van Vyven, Verich, Vesper, Willamowski

BILL SUMMARY

- Allows cigarette tax stamps to be delivered to cigarette dealers on credit at any time during the year.
- Currently, cigarette tax stamps may be delivered to dealers on credit only between July 1 and the following May 1.

CONTENT AND OPERATION

Delivery of cigarette tax stamps permitted in May and June

Cigarette packages held for sale in Ohio must bear tax stamps showing that Ohio's cigarette tax has been paid. Wholesale and retail cigarette dealers purchase the stamps from the Treasurer of State and affix the stamps to packages.

The tax stamps may be sold on credit to dealers who file a bond with the state. Dealers who purchase stamps on credit must pay for the stamps within 30 days.

Currently, tax stamps may be sold on credit only during the period running from July 1 through the following May 1. The bill allows tax stamps to be sold on credit throughout the year.

HISTORY

ACTION	DATE	JOURNAL ENTRY
Introduced H0311-I.123/rss	04-27-99	p. 478