(127th General Assembly)
(Substitute Senate Bill Number 150)

AN ACT

To amend sections 4301.10, 4301.12, 4301.16, 4301.20, 4301.30, 4301.355, 4301.432, 4301.47, 4301.58, 4301.62, 4301.639, 4303.03, 4303.05, 4303.071, 4303.181, 4303.182, 4303.184, 4303.232, 4303.233, 4303.25, 4303.27, 4303.271, 4303.29, 4303.30, 4303.33, 4303.333, 4399.12, and 5703.21 and to enact sections 4301.404, 4301.441, 4301.81, and 4303.234 of the Revised Code to modify, and also to clarify and correct, the law pertaining to liquor control and alcoholic beverage taxes.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 4301.10, 4301.12, 4301.16, 4301.20, 4301.30, 4301.355, 4301.432, 4301.47, 4301.58, 4301.62, 4301.639, 4303.03, 4303.05, 4303.071, 4303.181, 4303.182, 4303.184, 4303.232, 4303.233, 4303.25, 4303.27, 4303.271, 4303.29, 4303.30, 4303.33, 4303.333, 4399.12, and 5703.21 be amended and sections 4301.404, 4301.441, 4301.81, and 4303.234 of the Revised Code be enacted to read as follows:

Sec. 4301.10. (A) The division of liquor control shall do all of the following:

(1) Control the traffic in beer and intoxicating liquor in this state, including the manufacture, importation, and sale of beer and intoxicating liquor;

(2) Grant or refuse permits for the manufacture, distribution, transportation, and sale of beer and intoxicating liquor and the sale of alcohol, as authorized or required by this chapter and Chapter 4303. of the Revised Code. A certificate, signed by the superintendent of liquor control and to which is affixed the official seal of the division, stating that it appears from the records of the division that no permit has been issued to the person specified in the certificate, or that a permit, if issued, has been revoked, canceled, or suspended, shall be received as prima-facie evidence of the facts recited in the certificate in any court or before any officer of this state.

(3) Put into operation, manage, and control a system of state liquor

stores for the sale of spirituous liquor at retail and to holders of permits authorizing the sale of spirituous liquor; however, the division shall not establish any drive-in state liquor stores; and by means of those types of stores, and any manufacturing plants, distributing and bottling plants, warehouses, and other facilities that it considers expedient, establish and maintain a state monopoly of the distribution of spirituous liquor and its sale in packages or containers; and for that purpose, manufacture, buy, import, possess, and sell spirituous liquors as provided in this chapter and Chapter 4303. of the Revised Code, and in the rules promulgated by the superintendent of liquor control pursuant to those chapters; lease or in any manner acquire the use of any land or building required for any of those purposes; purchase any equipment that is required; and borrow money to carry on its business, and issue, sign, endorse, and accept notes, checks, and bills of exchange; but all obligations of the division created under authority of this division shall be a charge only upon the moneys received by the division from the sale of spirituous liquor and its other business transactions in connection with the sale of spirituous liquor, and shall not be general obligations of the state;

(4) Enforce the administrative provisions of this chapter and Chapter 4303. of the Revised Code, and the rules and orders of the liquor control commission and the superintendent relating to the manufacture, importation, transportation, distribution, and sale of beer or intoxicating liquor. The attorney general, any prosecuting attorney, and any prosecuting officer of a municipal corporation or a municipal court shall, at the request of the division of liquor control or the department of public safety, prosecute any person charged with the violation of any provision in those chapters or of any section of the Revised Code relating to the manufacture, importation, transportation, distribution, and sale of beer or intoxicating liquor.

(5) Determine the locations of all state liquor stores and manufacturing, distributing, and bottling plants required in connection with those stores, subject to this chapter and Chapter 4303. of the Revised Code;

(6) Conduct inspections of liquor permit premises to determine compliance with the administrative provisions of this chapter and Chapter 4303. of the Revised Code and the rules adopted under those provisions by the liquor control commission.

Except as otherwise provided in division (A)(6) of this section, those inspections may be conducted only during those hours in which the permit holder is open for business and only by authorized agents or employees of the division or by any peace officer, as defined in section 2935.01 of the Revised Code. Inspections may be conducted at other hours only to

determine compliance with laws or commission rules that regulate the hours of sale of beer or intoxicating liquor and only if the investigator has reasonable cause to believe that those laws or rules are being violated. Any inspection conducted pursuant to division (A)(6) of this section is subject to all of the following requirements:

(a) The only property that may be confiscated is contraband, as defined in section 2901.01 of the Revised Code, or property that is otherwise necessary for evidentiary purposes.

(b) A complete inventory of all property confiscated from the premises shall be given to the permit holder or the permit holder's agent or employee by the confiscating agent or officer at the conclusion of the inspection. At that time, the inventory shall be signed by the confiscating agent or officer, and the agent or officer shall give the permit holder or the permit holder's agent or employee the opportunity to sign the inventory.

(c) Inspections conducted pursuant to division (A)(6) of this section shall be conducted in a reasonable manner. A finding by any court of competent jurisdiction that an inspection was not conducted in a reasonable manner in accordance with this section or any rules adopted by the commission may be considered grounds for suppression of evidence. A finding by the commission that an inspection was not conducted in a reasonable manner in accordance with this section or any rules adopted by it may be considered grounds for dismissal of the commission case.

If any court of competent jurisdiction finds that property confiscated as the result of an administrative inspection is not necessary for evidentiary purposes and is not contraband, as defined in section 2901.01 of the Revised Code, the court shall order the immediate return of the confiscated property, provided that property is not otherwise subject to forfeiture, to the permit holder. However, the return of this property is not grounds for dismissal of the case. The commission likewise may order the return of confiscated property if no criminal prosecution is pending or anticipated.

(7) Delegate to any of its agents or employees any power of investigation that the division possesses with respect to the enforcement of any of the administrative laws relating to beer or intoxicating liquor, provided that this division does not authorize the division to designate any agent or employee to serve as an enforcement agent. The employment and designation of enforcement agents shall be within the exclusive authority of the director of public safety pursuant to sections 5502.13 to 5502.19 of the Revised Code.

(8) Collect the following fees:

(a) A biennial fifty-dollar registration fee for each agent, solicitor, or

salesperson, registered pursuant to section 4303.25 of the Revised Code, of a beer or intoxicating liquor manufacturer, supplier, broker, or wholesale distributor doing business in this state;

(b) A fifty-dollar product registration fee for each new beer or intoxicating liquor product sold in this state. The product registration fee also applies to products sold in this state by B-2a and S permit holders. The product registration fee shall be accompanied by a copy of the federal label and product approval for the new product.

(c) An annual three-hundred-dollar supplier registration fee from each manufacturer or supplier that produces and ships into this state, or ships into this state, intoxicating liquor or beer, in addition to an initial application fee of one hundred dollars. A manufacturer that produces and ships wine into this state and that holds only an S permit is exempt from the supplier registration fee. A manufacturer that produces and ships wine into this state and that holds a B-2a permit shall pay an annual seventy-six-dollar supplier registration fee. A manufacturer that produces and ships wine into this state and that does not hold either an S or a B-2a permit, but that produces less than two hundred fifty thousand gallons of wine per year and that is entitled to a tax credit under 27 C.F.R. 24.278 shall pay an annual seventy-six-dollar supplier registration fee. A B-2a or S permit holder that does not sell its wine to wholesale distributors of wine in this state shall not be required to submit to the division territory designation forms.

Each supplier, agent, solicitor, or salesperson registration issued under this division shall authorize the person named to carry on the activity specified in the registration. Each agent, solicitor, or salesperson registration is valid for two years or for the unexpired portion of a two-year registration period. Each supplier registration is valid for one year or for the unexpired portion of a one-year registration period. Registrations shall end on their respective uniform expiration date, which shall be designated by the division, and are subject to suspension, revocation, cancellation, or fine as authorized by this chapter and Chapter 4303. of the Revised Code.

(9) Establish a system of electronic data interchange within the division and regulate the electronic transfer of information and funds among persons and governmental entities engaged in the manufacture, distribution, and retail sale of alcoholic beverages;

(10) Notify all holders of retail permits of the forms of permissible identification for purposes of division (A) of section 4301.639 of the Revised Code;

(11) Exercise all other powers expressly or by necessary implication conferred upon the division by this chapter and Chapter 4303. of the

Revised Code, and all powers necessary for the exercise or discharge of any power, duty, or function expressly conferred or imposed upon the division by those chapters.

(B) The division may do all of the following:

(1) Sue, but may be sued only in connection with the execution of leases of real estate and the purchases and contracts necessary for the operation of the state liquor stores that are made under this chapter and Chapter 4303. of the Revised Code;

(2) Enter into leases and contracts of all descriptions and acquire and transfer title to personal property with regard to the sale, distribution, and storage of spirituous liquor within the state;

(3) Terminate at will any lease entered into pursuant to division (B)(2) of this section upon first giving ninety days' notice in writing to the lessor of its intention to do so;

(4) Fix the wholesale and retail prices at which the various classes, varieties, and brands of spirituous liquor shall be sold by the division. Those retail prices shall be the same at all state liquor stores, except to the extent that a price differential is required to collect a county sales tax levied pursuant to section 5739.021 of the Revised Code and for which tax the tax commissioner has authorized prepayment pursuant to section 5739.05 of the Revised Code. In fixing selling prices, the division shall compute an anticipated gross profit at least sufficient to provide in each calendar year all costs and expenses of the division and also an adequate working capital reserve for the division. The gross profit shall not exceed forty per cent of the retail selling price based on costs of the division, and in addition the sum required by section 4301.12 of the Revised Code to be paid into the state treasury. An amount equal to one and one-half per cent of that gross profit shall be paid into the statewide treatment and prevention fund created by section 4301.30 of the Revised Code and be appropriated by the general assembly from the fund to the department of alcohol and drug addiction services as provided in section 4301.30 of the Revised Code.

On spirituous liquor manufactured in this state from the juice of grapes or fruits grown in this state, the division shall compute an anticipated gross profit of not to exceed ten per cent.

The wholesale prices fixed under this division shall be at a discount of not less than six per cent of the retail selling prices as determined by the division in accordance with this section.

(C) The division may approve the expansion or diminution of a premises to which a liquor permit has been issued and may adopt standards governing such an expansion or diminution.

Sec. 4301.12. The division of liquor control shall provide for the custody, safekeeping, and deposit of all moneys, checks, and drafts received by it or any of its employees or agents prior to paying them to the treasurer of state as provided by section 113.08 of the Revised Code.

A sum equal to three dollars and thirty-eight cents for each gallon of spirituous liquor sold by the division during the period covered by the payment shall be paid into the state treasury to the credit of the general revenue fund. All moneys received from permit fees, except B-2a and S permit fees from B-2a and S permit holders who do not also hold A-2 permits, shall be paid to the credit of the undivided liquor permit fund established by section 4301.30 of the Revised Code.

Except as otherwise provided by law, all moneys collected under Chapters 4301. and 4303. of the Revised Code shall be paid by the division into the state treasury to the credit of the liquor control fund, which is hereby created. Amounts in the liquor control fund may be used to pay the operating expenses of the liquor control commission.

Whenever, in the judgment of the director of budget and management, the amount in the liquor control fund is in excess of that needed to meet the maturing obligations of the division, as working capital for its further operations, to pay the operating expenses of the commission, and for the alcohol testing program under section 3701.143 of the Revised Code, the director shall transfer the excess to the credit of the general revenue fund.

Sec. 4301.16. (A)(1) All moneys received from the sale of liquor at state liquor stores or otherwise, or arising in the administration of Chapters 4301. and 4303. of the Revised Code, other than from taxes, shall be paid to the division of liquor control subject to division (A)(2) of this section and shall be accounted for and paid over by the division to the treasurer of state as custodian, as provided by section 4301.12 of the Revised Code.

(2) The division may allow or require a state liquor agency to establish and maintain bank accounts, at the discretion of the division either under the name of the state of Ohio or the business account of the state liquor agency, for the deposit of moneys received from the sale of spirituous liquor. The moneys in a state liquor agency's bank accounts shall be transferred to the division at intervals determined by the division.

(B) Upon proof of accidental breakage or unintentional shortage of stock, which proof shall be subject to the final approval of the division, the division shall allow yearly credits to each state liquor store not to exceed one-fortieth of one per cent of each state liquor store's yearly gross sales, for the moneys required by this section to be paid by such state liquor store to the division.

Sec. 4301.20. This chapter and Chapter 4303. of the Revised Code do not prevent the following:

(A) The storage of intoxicating liquor in bonded warehouses, established in accordance with the acts of congress and under the regulation of the United States, located in this state, or the transportation of intoxicating liquor to or from bonded warehouses of the United States wherever located;

(B) A bona fide resident of this state who is the owner of a warehouse receipt from obtaining or transporting to the resident's residence for the resident's own consumption and not for resale spirituous liquor stored in a government bonded warehouse in this state or in another state prior to December 1933, subject to such terms as are prescribed by the division of liquor control;

(C) The manufacture of cider from fruit for the purpose of making vinegar, and nonintoxicating cider and fruit juices for use and sale;

(D) A licensed physician or dentist from administering or dispensing intoxicating liquor or alcohol to a patient in good faith in the actual course of the practice of the physician's or dentist's profession;

(E) The sale of alcohol to physicians, dentists, druggists, veterinary surgeons, manufacturers, hospitals, infirmaries, or medical or educational institutions using the alcohol for medicinal, mechanical, chemical, or scientific purposes;

(F) The sale, gift, or keeping for sale by druggists and others of any of the medicinal preparations manufactured in accordance with the formulas prescribed by the United States Pharmacopoeia and National Formulary, patent or proprietary preparations, and other bona fide medicinal and technical preparations, which contain no more alcohol than is necessary to hold the medicinal agents in solution and to preserve the same, which are manufactured and sold as medicine and not as beverages, are unfit for use for beverage purposes, and the sale of which does not require the payment of a United States liquor dealer's tax;

(G) The manufacture and sale of tinctures or of toilet, medicinal, and antiseptic preparations and solutions not intended for internal human use nor to be sold as beverages, and which are unfit for beverage purposes, if upon the outside of each bottle, box, or package of which there is printed in the English language, conspicuously and legibly, the quantity by volume of alcohol in the preparation or solution;

(H) The manufacture and keeping for sale of the food products known as flavoring extracts when manufactured and sold for cooking, culinary, or flavoring purposes, and which are unfit for use for beverage purposes;

(I) The lawful sale of wood alcohol or of ethyl alcohol for external use when combined with other substances as to make it unfit for internal use;

(J) The manufacture, sale, and transport of ethanol or ethyl alcohol for use as fuel. As used in this division, "ethanol" has the same meaning as in section 5733.46 of the Revised Code.

(K) The purchase and importation into this state of intoxicating liquor for use in manufacturing processes of nonbeverage food products under terms prescribed by the division, provided that the terms prescribed by the division shall not increase the cost of the intoxicating liquor to any person, firm, or corporation purchasing and importing it into this state for that use;

(L) Any resident of this state or any member of the armed forces of the United States, who has attained the age of twenty-one years, from bringing into this state, for personal use and not for resale, not more than one liter of spirituous liquor in any thirty-day period, and the same is free of any tax consent fee when the resident or member of the armed forces physically possesses and accompanies the spirituous liquor on returning from a foreign country, another state, or an insular possession of the United States;

(M) Persons, at least twenty-one years of age, who collect ceramic commemorative bottles containing spirituous liquor that have unbroken federal tax stamps on them from selling or trading the bottles to other collectors. The bottles shall originally have been purchased at retail from the division, legally imported under division (L) of this section, or legally imported pursuant to a supplier registration issued by the division. The sales shall be for the purpose of exchanging a ceramic commemorative bottle between private collectors and shall not be for the purpose of selling the spirituous liquor for personal consumption. The sale or exchange authorized by this division shall not occur on the premises of any permit holder, shall not be made in connection with the business of any permit holder, and shall not be made in connection with any mercantile business.

(N) The sale of beer or intoxicating liquor without a liquor permit at a private residence, not more than five times per calendar year at a residence address, at an event that has the following characteristics:

(1) The event is for a charitable, benevolent, or political purpose, but shall not include any event the proceeds of which are for the profit or gain of any individual;

(2) The event has in attendance not more than fifty people;

(3) The event shall be for a period not to exceed twelve hours;

(4) The sale of beer and intoxicating liquor at the event shall not take place between two-thirty a.m. and five-thirty a.m.;

(5) No person under twenty-one years of age shall purchase or consume

beer or intoxicating liquor at the event and no beer or intoxicating liquor shall be sold to any person under twenty-one years of age at the event; and

(6) No person at the event shall sell or furnish beer or intoxicating liquor to an intoxicated person.

Sec. 4301.30. All fees collected by the division of liquor control shall be deposited in the state treasury to the credit of the undivided liquor permit fund, which is hereby created, at the time prescribed under section 4301.12 of the Revised Code. Each payment shall be accompanied by a statement showing separately the amount collected for each class of permits in each municipal corporation and in each township outside the limits of any municipal corporation in such township. An amount equal to forty-five per cent of the fund shall be paid from the fund into the general revenue fund.

Twenty per cent of the undivided liquor permit fund shall be paid into the statewide treatment and prevention fund, which is hereby created in the state treasury. This amount shall be appropriated by the general assembly, together with an amount equal to one and one-half per cent of the gross profit of the division of liquor control derived under division (B)(4) of section 4301.10 of the Revised Code, to the department of alcohol and drug addiction services. In planning for the allocation of and in allocating these amounts for the purposes of Chapter 3793. of the Revised Code, the department of alcohol and drug addiction services shall comply with the nondiscrimination provisions of Title VI of the Civil Rights Act of 1964, and any rules adopted under that act.

Thirty-five per cent of the undivided liquor permit fund shall be distributed by the superintendent of liquor control at quarterly calendar periods as follows:

(A) To each municipal corporation, the aggregate amount shown by the statements to have been collected from permits in the municipal corporation, for the use of the general fund of the municipal corporation;

(B) To each township, the aggregate amount shown by the statements to have been collected from permits in its territory, outside the limits of any municipal corporation located in the township, for the use of the general fund of the township, or for fire protection purposes, including buildings and equipment in the township or in an established fire district within the township, to the extent that the funds are derived from liquor permits within the territory comprising such fire district.

For the purpose of the distribution required by this section, E, H, and D permits covering boats or vessels are deemed to have been issued in the municipal corporation or township wherein the owner or operator of the vehicle, boat, vessel, or dining car equipment to which the permit relates has

the owner's or operator's principal office or place of business within the state.

If the liquor control commission determines that the police or other officers of any municipal corporation or township entitled to share in such distributions are refusing or culpably neglecting to enforce this chapter and Chapter 4303. of the Revised Code, or the penal laws of this state relating to the manufacture, importation, transportation, distribution, and sale of beer and intoxicating liquors, or if the prosecuting officer of a municipal corporation or a municipal court fails to comply with the request of the commission authorized by division (A)(4) of section 4301.10 of the Revised Code, the commission, by certified mail, may notify the chief executive officer of the municipal corporation or the board of township trustees of the township of the failure and require the immediate cooperation of the responsible officers of the municipal corporation or township with the division of liquor control in the enforcement of those chapters and penal laws. Within thirty days after the notice is served, the commission shall determine whether the requirement has been complied with. If the commission determines that the requirement has not been complied with, it may issue an order to the superintendent to withhold the distributive share of the municipal corporation or township until further order of the commission. This action of the commission is reviewable within thirty days thereafter in the court of common pleas of Franklin county.

All fees collected by the division of liquor control from the issuance or renewal of B-2a and S permits, and paid by B-2a and S permit holders who do not also hold A-2 permits, shall be deposited to the credit of the liquor control fund. Once during each fiscal year, an amount equal to fifty per cent of the fees collected shall be paid from the liquor control fund into the general revenue fund.

Sec. 4301.355. (A) If a petition is filed under section 4301.333 of the Revised Code for the submission of the question or questions set forth in this section, it shall be held in the precinct as ordered by the board of elections under that section. The expense of holding the election shall be charged to the municipal corporation or township of which the precinct is a part.

(B) At the election, one or more of the following questions, as designated in a valid petition, shall be submitted to the electors of the precinct:

(1) "Shall the sale of ..... (insert beer, wine and mixed beverages, or spirituous liquor) be permitted by ..... (insert name of applicant, liquor permit holder, or liquor agency store, including trade or fictitious name

under which applicant for, or holder of, liquor permit or liquor agency store either intends to do, or does, business at the particular location), an ..... (insert "applicant for" or "holder of" or "operator of") a ..... (insert class name of liquor permit or permits followed by the words "liquor permit(s)" or, if appropriate, the words "liquor agency store for the State of Ohio"), who is engaged in the business of ..... (insert general nature of the business in which applicant or liquor permit holder is engaged or will be engaged in at the particular location, as described in the petition) at ..... (insert address of the particular location within the precinct as set forth in the petition) in this precinct?"

(2) "Shall the sale of ..... (insert beer, wine and mixed beverages, or spirituous liquor) be permitted for sale on Sunday between the hours of ..... (insert "ten a.m. and midnight" or "one p.m. and midnight") by ..... (insert name of applicant, liquor permit holder, or liquor agency store, including trade or fictitious name under which applicant for, or holder of, liquor permit or liquor agency store either intends to do, or does, business at the particular location), an ..... (insert "applicant for a D-6 liquor permit," "holder of a D-6 liquor permit," "applicant for or holder of an A-1-A, A-2, C-1, C-2x, D-1, D-2x, D-3, D-3x, D-4, D-5, D-5b, D-5c, D-5e, D-5f, D-5g, D-5h, D-5i, D-5j, D-5k, D-5l, D-5m, or D-7 liquor permit," if only the approval of beer sales is sought, or "liquor agency store") who is engaged in the business of ..... (insert general nature of the business in which applicant or liquor permit holder is engaged or will be engaged in at the particular location, as described in the petition) at ..... (insert address of the particular location within the precinct) in this precinct?"

(C) The board of elections shall furnish printed ballots at the election as provided under section 3505.06 of the Revised Code, except that a separate ballot shall be used for the election under this section. The question set forth in this section shall be printed on each ballot, and the board shall insert in the question appropriate words to complete it. Votes shall be cast as provided under section 3505.06 of the Revised Code.

Sec. 4301.404. (A) As used in this section, "center for the preservation of wild animals" means a conservation center located on not less than five thousand acres of land that provides scientific, educational, and recreational resources to advance the conservation of animal populations and habitats.

(B) Sections 4301.32 to 4301.391 and 4305.14 of the Revised Code and the provisions for local option elections and the election on the repeal of Ohio Constitution, Article XV, Section 9 in section 4303.29 of the Revised Code do not affect or prohibit the sale of beer or intoxicating liquor at a center for the preservation of wild animals if any permit holder for the

premises operates pursuant to the authority of a D liquor permit issued pursuant to Chapter 4303. of the Revised Code.

(C) Permit D-6 shall be issued to the holder of any D permit that authorizes the sale of intoxicating liquor and that is issued for a center for the preservation of wild animals to allow the sale of intoxicating liquor under the permit at the premises between the hours of one p.m. and midnight on Sunday, whether or not such sale has been authorized in an election held under section 4301.351 of the Revised Code. Notwithstanding section 4301.351 of the Revised Code, the holder of a D permit issued for a center for the preservation of wild animals may sell beer on Sunday whether or not the sale of intoxicating liquor has been authorized in an election held under that section.

Sec. 4301.432. For the purpose of encouraging the grape industries of the state, a tax is hereby levied on the sale or distribution of vermouth, sparkling and carbonated wine and champagne, and other wine, except for known sacramental purposes, at the rate of two cents per wine gallon, the tax to be paid by the holders of A-2 ~~and~~, B-2a, B-5, and S permits or by any other person selling or distributing wine upon which no such tax has been paid. The treasurer of state shall credit to the Ohio grape industries fund created under section 924.54 of the Revised Code the moneys ~~he~~ the treasurer of state receives from this tax.

Sec. 4301.441. Any information provided to a state agency by the department of taxation in accordance with division (C)(11) of section 5703.21 of the Revised Code shall not be disclosed publicly by that agency, except for purposes of enforcement, to deny the renewal of a liquor permit, or to report such information to the alcohol and tobacco tax and trade bureau in the United States department of the treasury.

Sec. 4301.47. Every class A-1, A-2, and A-4 permit holder and each class B or S permit holder shall maintain and keep for a period of three years a record of the beer, wine, and mixed beverages purchased, distributed, or sold within this state by the permit holder, together with invoices, records, receipts, bills of lading, and other pertinent papers required by the tax commissioner and, upon demand by the tax commissioner, shall produce these records for a three-year period prior to the demand unless upon satisfactory proof it is shown that the nonproduction is due to causes beyond the permit holder's control.

Sec. 4301.58. (A) No person, ~~by himself or herself~~ personally or by the person's clerk, agent, or employee, who is not the holder of an A permit issued by the division of liquor control, in force at the time, and authorizing the manufacture of beer or intoxicating liquor, or who is not an agent or

employee of the division authorized to manufacture such beer or intoxicating liquor, shall manufacture any beer or intoxicating liquor for sale, or shall manufacture spirituous liquor.

(B) No person, ~~by himself or herself~~ personally or by the person's clerk, agent, or employee, who is not the holder of ~~a~~ an A, B, C, D, E, F, G, ~~or~~ I, or S permit issued by the division, in force at the time, and authorizing the sale of beer, intoxicating liquor, or alcohol, or who is not an agent or employee of the division or the tax commissioner authorized to sell such beer, intoxicating liquor, or alcohol, shall sell, keep, or possess beer, intoxicating liquor, or alcohol for sale to any persons other than those authorized by Chapters 4301. and 4303. of the Revised Code to purchase any beer or intoxicating liquor, or sell any alcohol at retail. This division does not apply to or affect the sale or possession for sale of any low-alcohol beverage.

(C) No person, ~~by himself or herself~~ personally or by the person's clerk, agent, or employee, who is the holder of a permit issued by the division, shall sell, keep, or possess for sale any intoxicating liquor not purchased from the division or from the holder of a permit issued by the division authorizing the sale of such intoxicating liquor unless the same has been purchased with the special consent of the division. The division shall revoke the permit of any person convicted of a violation of division (C) of this section.

Sec. 4301.62. (A) As used in this section:

(1) "Chauffeured limousine" means a vehicle registered under section 4503.24 of the Revised Code.

(2) "Street," "highway," and "motor vehicle" have the same meanings as in section 4511.01 of the Revised Code.

(B) No person shall have in the person's possession an opened container of beer or intoxicating liquor in any of the following circumstances:

(1) In a state liquor store;

(2) Except as provided in division (C) of this section, on the premises of the holder of any permit issued by the division of liquor control;

(3) In any other public place;

(4) Except as provided in division (D) or (E) of this section, while operating or being a passenger in or on a motor vehicle on any street, highway, or other public or private property open to the public for purposes of vehicular travel or parking;

(5) Except as provided in division (D) or (E) of this section, while being in or on a stationary motor vehicle on any street, highway, or other public or private property open to the public for purposes of vehicular travel or parking.

(C)(1) A person may have in the person's possession an opened container of any of the following:

(a) Beer or intoxicating liquor that has been lawfully purchased for consumption on the premises where bought from the holder of an A-1-A, A-2, D-1, D-2, D-3, D-3a, D-4, D-4a, D-5, D-5a, D-5b, D-5c, D-5d, D-5e, D-5f, D-5g, D-5h, D-5i, D-5j, D-5k, D-5l, D-5m, D-7, D-8, E, F, F-2, ~~or~~ F-5, F-7, or F-8 permit;

(b) Beer, wine, or mixed beverages served for consumption on the premises by the holder of an F-3 permit or wine served for consumption on the premises by the holder of an F-4 or F-6 permit;

(c) Beer or intoxicating liquor consumed on the premises of a convention facility as provided in section 4303.201 of the Revised Code;

(d) Beer or intoxicating liquor to be consumed during tastings and samplings approved by rule of the liquor control commission.

(2) A person may have in the person's possession on an F liquor permit premises an opened container of beer or intoxicating liquor that was not purchased from the holder of the F permit if the premises for which the F permit is issued is a music festival and the holder of the F permit grants permission for that possession on the premises during the period for which the F permit is issued. As used in this division, "music festival" means a series of outdoor live musical performances, extending for a period of at least three consecutive days and located on an area of land of at least forty acres.

(3)(a) A person may have in the person's possession on a D-2 liquor permit premises an opened or unopened container of wine that was not purchased from the holder of the D-2 permit if the premises for which the D-2 permit is issued is an outdoor performing arts center, the person is attending an orchestral performance, and the holder of the D-2 permit grants permission for the possession and consumption of wine in certain predesignated areas of the premises during the period for which the D-2 permit is issued.

(b) As used in division (C)(3)(a) of this section:

(i) "Orchestral performance" means a concert comprised of a group of not fewer than forty musicians playing various musical instruments.

(ii) "Outdoor performing arts center" means an outdoor performing arts center that is located on not less than eight hundred acres of land and that is open for performances from the first day of April to the last day of October of each year.

(4) A person may have in the person's possession an opened or unopened container of beer or intoxicating liquor at an outdoor location at

which the person is attending an orchestral performance as defined in division (C)(3)(b)(i) of this section if the person with supervision and control over the performance grants permission for the possession and consumption of beer or intoxicating liquor in certain predesignated areas of that outdoor location.

(D) This section does not apply to a person who pays all or a portion of the fee imposed for the use of a chauffeured limousine pursuant to a prearranged contract, or the guest of the person, when all of the following apply:

(1) The person or guest is a passenger in the limousine.

(2) The person or guest is located in the limousine, but is not occupying a seat in the front compartment of the limousine where the operator of the limousine is located.

(3) The limousine is located on any street, highway, or other public or private property open to the public for purposes of vehicular travel or parking.

(E) An opened bottle of wine that was purchased from the holder of a permit that authorizes the sale of wine for consumption on the premises where sold is not an opened container for the purposes of this section if both of the following apply:

(1) The opened bottle of wine is securely resealed by the permit holder or an employee of the permit holder before the bottle is removed from the premises. The bottle shall be secured in such a manner that it is visibly apparent if the bottle has been subsequently opened or tampered with.

(2) The opened bottle of wine that is resealed in accordance with division (E)(1) of this section is stored in the trunk of a motor vehicle or, if the motor vehicle does not have a trunk, behind the last upright seat or in an area not normally occupied by the driver or passengers and not easily accessible by the driver.

Sec. 4301.639. (A) No permit holder, agent or employee of a permit holder, or any other person may be found guilty of a violation of any section of this chapter or any rule of the liquor control commission in which age is an element of the offense, if the liquor control commission or any court of record finds all of the following:

(1) That the person buying, at the time of so doing, exhibited to the permit holder, the agent or employee of the permit holder, or the other person a driver's or commercial driver's license ~~or,~~ an identification card issued under sections 4507.50 to 4507.52 of the Revised Code ~~showing~~, or a military identification card issued by the United States department of defense, that displays a picture of the individual for whom the license or

card was issued and shows that the person buying was then at least twenty-one years of age, if the person was buying beer as defined in section 4301.01 of the Revised Code or intoxicating liquor, or that the person was then at least eighteen years of age, if the person was buying any low-alcohol beverage;

(2) That the permit holder, the agent or employee of the permit holder, or the other person made a bona fide effort to ascertain the true age of the person buying by checking the identification presented, at the time of the purchase, to ascertain that the description on the identification compared with the appearance of the buyer and that the identification presented had not been altered in any way;

(3) That the permit holder, the agent or employee of the permit holder, or the other person had reason to believe that the person buying was of legal age.

(B) In any hearing before the liquor control commission and in any action or proceeding before a court of record in which a defense is raised under division (A) of this section, the registrar of motor vehicles or deputy registrar who issued an identification card under sections 4507.50 to 4507.52 of the Revised Code shall be permitted to submit certified copies of the records, in the registrar's or deputy's possession, of that issuance in lieu of the testimony of the personnel of or contractors with the bureau of motor vehicles at the hearing, action, or proceeding.

(C) The defense provided by division (A) of this section is in addition to the affirmative defense provided by section 4301.611 of the Revised Code.

Sec. 4301.81. (A) As used in this section:

(1) "Revitalization district" means a bounded area that includes or will include a combination of entertainment, retail, educational, sporting, social, cultural, or arts establishments within close proximity to some or all of the following types of establishments within the district, or other types of establishments similar to these:

(a) Hotels;

(b) Restaurants;

(c) Retail sales establishments;

(d) Enclosed shopping centers;

(e) Museums;

(f) Performing arts theaters;

(g) Motion picture theaters;

(h) Night clubs;

(i) Convention facilities;

(j) Sports facilities;

(k) Entertainment facilities or complexes;

(l) Any combination of the establishments described in divisions (A)(1)(a) to (k) of this section that provide similar services to the community.

(2) "Municipal corporation" means a municipal corporation with a population of less than one hundred thousand.

(3) "Township" means a township with a population in its unincorporated area of less than one hundred thousand.

(B) Any owner of property located in a municipal corporation seeking to have that property, or that property and other surrounding property, designated as a revitalization district shall file an application seeking this designation with the mayor of the municipal corporation in which that property is located. Any owner of property located in the unincorporated area of a township seeking to have that property, or that property and other surrounding property, designated as a revitalization district shall file an application seeking this designation with the board of township trustees of the township in whose unincorporated area that property is located. An application to designate an area as a revitalization district shall contain all of the following:

(1) The applicant's name and address;

(2) A map or survey of the proposed revitalization district in sufficient detail to identify the boundaries of the district and the property owned by the applicant;

(3) A general statement of the nature and types of establishments described in division (A) of this section that are or will be located within the proposed revitalization district and any other establishments located in the proposed revitalization district that are not described in division (A) of this section;

(4) If some or all of the establishments within the proposed revitalization district have not yet been developed, the proposed time frame for completing the development of these establishments;

(5) Evidence that the uses of land within the proposed revitalization district are in accord with the municipal corporation's or township's master zoning plan or map; and

(6) A handling and processing fee to accompany the application, payable to the applicable municipal corporation or township, in an amount determined by that municipal corporation or township.

(C) An application relating to an area located in a municipal corporation shall be addressed and submitted to the mayor of the municipal corporation in which the area described in the application is located. The mayor, within

thirty days after receiving the application, shall submit the application with the mayor's recommendation to the legislative authority of the municipal corporation. An application relating to an area located in the unincorporated area of a township shall be addressed and submitted to the board of township trustees of the township in whose unincorporated area the area described in the application is located. The application is a public record for purposes of section 149.43 of the Revised Code upon its receipt by the mayor or board of township trustees.

Within thirty days after it receives the application and the mayor's recommendations relating to the application, the legislative authority of the municipal corporation, by notice published once a week for two consecutive weeks in at least one newspaper of general circulation in the municipal corporation, shall notify the public that the application is on file in the office of the clerk of the municipal corporation and is available for inspection by the public during regular business hours. Within thirty days after it receives the application, the board of township trustees, by notice published once a week for two consecutive weeks in at least one newspaper of general circulation in the township, shall notify the public that the application is on file in the office of the township fiscal officer and is available for inspection by the public during regular business hours. The notice shall also indicate the date and time of any public hearing by the municipal legislative authority or board of township trustees on the application.

Within seventy-five days after the date the application is filed with the mayor of a municipal corporation, the legislative authority of the municipal corporation by ordinance or resolution shall approve or disapprove the application based on whether the proposed revitalization district does or will substantially contribute to entertainment, retail, educational, sporting, social, cultural, or arts opportunities for the community. The community considered shall at a minimum include the municipal corporation in which the community is located. Any approval of an application shall be by an affirmative majority vote of the legislative authority. Not more than one revitalization district shall be designated within the municipal corporation.

Within seventy-five days after the date the application is filed with a board of township trustees, the board by resolution shall approve or disapprove the application based on whether the proposed revitalization district does or will substantially contribute to entertainment, retail, educational, sporting, social, cultural, or arts opportunities for the community. The community considered shall at a minimum include the township in which the community is located. Any approval of an application shall be by an affirmative majority vote of the board of township trustees.

Not more than one revitalization district shall be designated within the unincorporated area of the township.

If the municipal legislative authority or board of township trustees disapproves the application, the applicant may make changes in the application to secure its approval by the legislative authority or board of township trustees. Any area approved by the legislative authority or board of township trustees constitutes a revitalization district, and a local option election may be conducted in the district, as a type of community facility, under section 4301.356 of the Revised Code.

(D) All or part of an area designated as a revitalization district may lose this designation as provided in this division. The legislative authority of a municipal corporation in which a revitalization district is located, or the board of township trustees of the township in whose unincorporated area a revitalization district is located, after giving notice of its proposed action by publication once a week for two consecutive weeks in at least one newspaper of general circulation in the municipal corporation or township, may determine by ordinance or resolution in the case of the legislative authority of a municipal corporation, or by resolution in the case of a board of township trustees of a township, that all or part of the area fails to meet the standards described in this section for designation of an area as a revitalization district. If the legislative authority or board so determines, the area designated in the ordinance or resolution no longer constitutes a revitalization district.

Sec. 4303.03. ~~Permit~~ (A) Subject to division (B) of this section, permit A-2 may be issued to a manufacturer to manufacture wine from grapes or other fruits; to import and purchase wine in bond for blending purposes, the total amount of wine so imported during the year covered by the permit not to exceed forty per cent of all the wine manufactured and imported; to manufacture, purchase, and import brandy for fortifying purposes; and to sell those products either in glass or container for consumption on the premises where manufactured, in sealed containers for consumption off the premises where manufactured, and to wholesale permit holders under the rules adopted by the division of liquor control.

(B)(1) The holder of an A-2 permit shall not sell directly to a retailer. In order to make sales to a retailer, the manufacturer shall obtain a B-2a permit or make the sale directly to a B-2 or B-5 permit holder for subsequent resale to a retailer.

(2) The holder of an A-2 permit shall not sell directly to a consumer unless the product is sold on the premises in accordance with division (A) of this section. In order to make sales to a consumer off the premises where the

wine is manufactured, the manufacturer shall obtain an S permit.

(3) Nothing in this chapter prohibits an A-2 permit holder also holding a B-2a or S permit.

(C) The fee for this permit is seventy-six dollars for each plant to which this permit is issued.

Sec. 4303.05. Permit A-4 may be issued to a manufacturer to manufacture prepared highballs, cocktails, cordials, and other mixed drinks containing not less than four per cent of alcohol by volume and not more than twenty-one per cent of alcohol by volume, and to sell such products to wholesale and retail permit holders in sealed containers only under such rules as are adopted by the division of liquor control. The holder of such permit may import into the state spirituous liquor and wine only for blending or other manufacturing purposes under such rules as are prescribed by the division.

The holder of such permit may also purchase spirituous liquor for manufacturing and blending purposes from the holder of an A-3 permit issued by the division. ~~The formulas and the beverages manufactured by the holder of an A-4 permit shall be submitted to the division for its analysis and approval before the beverages may be sold to or distributed in this state by holders of retail and wholesale permits. All labels and advertising matter used by the holders of A-4 permits shall be approved by the division before they may be used in this state.~~ The fee for an A-4 permit is three thousand nine hundred six dollars for each plant.

Sec. 4303.071. (A)(1) ~~Except as otherwise provided in division (A)(2) of this section, permit~~ Permit B-2a may be issued to a person that ~~manufactures wine,~~ is the brand owner or United States importer of wine, ~~or~~ is the designated agent of a brand owner or importer for all wine sold in this state for that owner or importer, or manufactures wine if such manufacturer is entitled to a tax credit under 27 C.F.R. 24.278 and produces less than two hundred fifty thousand gallons of wine per year. If the person resides outside this state, the person shall comply with the requirements governing the issuance of licenses or permits that authorize the sale of intoxicating liquor by the appropriate authority of the state in which the person resides or by the alcohol and tobacco tax and trade bureau in the United States department of the treasury.

(2) ~~A B-2a permit shall only be issued to a manufacturer of wine that is entitled to a tax credit under 27 C.F.R. 24.278 and that produces less than one hundred fifty thousand gallons of wine per year.~~

~~(3)~~ The fee for the B-2a permit is twenty-five dollars.

~~(4)~~(3) The holder of a B-2a permit may sell wine to a retail permit

holder, but a B-2a permit holder that is a wine manufacturer may sell to a retail permit holder only wine that the B-2a permit holder has manufactured.

~~(5)~~(4) The holder of a B-2a permit shall renew the permit in accordance with section 4303.271 of the Revised Code, except that renewal shall not be subject to the notice and hearing requirements established in division (B) of that section.

(B) The holder of a B-2a permit shall collect and pay ~~all applicable~~ the taxes relating to the delivery of ~~a~~ wine to a retailer ~~including, but not limited to, taxes~~ that are levied under sections 4301.421 and ~~4301.43~~ 4301.432 and Chapters 5739. and 5741. of the Revised Code.

(C) The holder of a B-2a permit shall comply with this chapter, Chapter 4301. of the Revised Code, and any rules adopted by the liquor control commission under section 4301.03 of the Revised Code.

Sec. 4303.181. (A) Permit D-5a may be issued either to the owner or operator of a hotel or motel that is required to be licensed under section 3731.03 of the Revised Code, that contains at least fifty rooms for registered transient guests or is owned by a state institution of higher education as defined in section 3345.011 of the Revised Code or a private college or university, and that qualifies under the other requirements of this section, or to the owner or operator of a restaurant specified under this section, to sell beer and any intoxicating liquor at retail, only by the individual drink in glass and from the container, for consumption on the premises where sold, and to registered guests in their rooms, which may be sold by means of a controlled access alcohol and beverage cabinet in accordance with division (B) of section 4301.21 of the Revised Code; and to sell the same products in the same manner and amounts not for consumption on the premises as may be sold by holders of D-1 and D-2 permits. The premises of the hotel or motel shall include a retail food establishment or a food service operation licensed pursuant to Chapter 3717. of the Revised Code that operates as a restaurant for purposes of this chapter and that is affiliated with the hotel or motel and within or contiguous to the hotel or motel, and that serves food within the hotel or motel, but the principal business of the owner or operator of the hotel or motel shall be the accommodation of transient guests. In addition to the privileges authorized in this division, the holder of a D-5a permit may exercise the same privileges as the holder of a D-5 permit.

The owner or operator of a hotel, motel, or restaurant who qualified for and held a D-5a permit on August 4, 1976, may, if the owner or operator held another permit before holding a D-5a permit, either retain a D-5a permit or apply for the permit formerly held, and the division of liquor control shall issue the permit for which the owner or operator applies and

formerly held, notwithstanding any quota.

A D-5a permit shall not be transferred to another location. No quota restriction shall be placed on the number of D-5a permits that may be issued.

The fee for this permit is two thousand three hundred forty-four dollars.

(B) Permit D-5b may be issued to the owner, operator, tenant, lessee, or occupant of an enclosed shopping center to sell beer and intoxicating liquor at retail, only by the individual drink in glass and from the container, for consumption on the premises where sold; and to sell the same products in the same manner and amount not for consumption on the premises as may be sold by holders of D-1 and D-2 permits. In addition to the privileges authorized in this division, the holder of a D-5b permit may exercise the same privileges as a holder of a D-5 permit.

A D-5b permit shall not be transferred to another location.

One D-5b permit may be issued at an enclosed shopping center containing at least two hundred twenty-five thousand, but less than four hundred thousand, square feet of floor area.

Two D-5b permits may be issued at an enclosed shopping center containing at least four hundred thousand square feet of floor area. No more than one D-5b permit may be issued at an enclosed shopping center for each additional two hundred thousand square feet of floor area or fraction of that floor area, up to a maximum of five D-5b permits for each enclosed shopping center. The number of D-5b permits that may be issued at an enclosed shopping center shall be determined by subtracting the number of D-3 and D-5 permits issued in the enclosed shopping center from the number of D-5b permits that otherwise may be issued at the enclosed shopping center under the formulas provided in this division. Except as provided in this section, no quota shall be placed on the number of D-5b permits that may be issued. Notwithstanding any quota provided in this section, the holder of any D-5b permit first issued in accordance with this section is entitled to its renewal in accordance with section 4303.271 of the Revised Code.

The holder of a D-5b permit issued before April 4, 1984, whose tenancy is terminated for a cause other than nonpayment of rent, may return the D-5b permit to the division of liquor control, and the division shall cancel that permit. Upon cancellation of that permit and upon the permit holder's payment of taxes, contributions, premiums, assessments, and other debts owing or accrued upon the date of cancellation to this state and its political subdivisions and a filing with the division of a certification of that payment, the division shall issue to that person either a D-5 permit, or a D-1, a D-2,

and a D-3 permit, as that person requests. The division shall issue the D-5 permit, or the D-1, D-2, and D-3 permits, even if the number of D-1, D-2, D-3, or D-5 permits currently issued in the municipal corporation or in the unincorporated area of the township where that person's proposed premises is located equals or exceeds the maximum number of such permits that can be issued in that municipal corporation or in the unincorporated area of that township under the population quota restrictions contained in section 4303.29 of the Revised Code. Any D-1, D-2, D-3, or D-5 permit so issued shall not be transferred to another location. If a D-5b permit is canceled under the provisions of this paragraph, the number of D-5b permits that may be issued at the enclosed shopping center for which the D-5b permit was issued, under the formula provided in this division, shall be reduced by one if the enclosed shopping center was entitled to more than one D-5b permit under the formula.

The fee for this permit is two thousand three hundred forty-four dollars.

(C) Permit D-5c may be issued to the owner or operator of a retail food establishment or a food service operation licensed pursuant to Chapter 3717. of the Revised Code that operates as a restaurant for purposes of this chapter and that qualifies under the other requirements of this section to sell beer and any intoxicating liquor at retail, only by the individual drink in glass and from the container, for consumption on the premises where sold, and to sell the same products in the same manner and amounts not for consumption on the premises as may be sold by holders of D-1 and D-2 permits. In addition to the privileges authorized in this division, the holder of a D-5c permit may exercise the same privileges as the holder of a D-5 permit.

To qualify for a D-5c permit, the owner or operator of a retail food establishment or a food service operation licensed pursuant to Chapter 3717. of the Revised Code that operates as a restaurant for purposes of this chapter, shall have operated the restaurant at the proposed premises for not less than twenty-four consecutive months immediately preceding the filing of the application for the permit, have applied for a D-5 permit no later than December 31, 1988, and appear on the division's quota waiting list for not less than six months immediately preceding the filing of the application for the permit. In addition to these requirements, the proposed D-5c permit premises shall be located within a municipal corporation and further within an election precinct that, at the time of the application, has no more than twenty-five per cent of its total land area zoned for residential use.

A D-5c permit shall not be transferred to another location. No quota restriction shall be placed on the number of such permits that may be issued.

Any person who has held a D-5c permit for at least two years may apply

for a D-5 permit, and the division of liquor control shall issue the D-5 permit notwithstanding the quota restrictions contained in section 4303.29 of the Revised Code or in any rule of the liquor control commission.

The fee for this permit is one thousand five hundred sixty-three dollars.

(D) Permit D-5d may be issued to the owner or operator of a retail food establishment or a food service operation licensed pursuant to Chapter 3717. of the Revised Code that operates as a restaurant for purposes of this chapter and that is located at an airport operated by a board of county commissioners pursuant to section 307.20 of the Revised Code, at an airport operated by a port authority pursuant to Chapter 4582. of the Revised Code, or at an airport operated by a regional airport authority pursuant to Chapter 308. of the Revised Code. The holder of a D-5d permit may sell beer and any intoxicating liquor at retail, only by the individual drink in glass and from the container, for consumption on the premises where sold, and may sell the same products in the same manner and amounts not for consumption on the premises where sold as may be sold by the holders of D-1 and D-2 permits. In addition to the privileges authorized in this division, the holder of a D-5d permit may exercise the same privileges as the holder of a D-5 permit.

A D-5d permit shall not be transferred to another location. No quota restrictions shall be placed on the number of such permits that may be issued.

The fee for this permit is two thousand three hundred forty-four dollars.

(E) Permit D-5e may be issued to any nonprofit organization that is exempt from federal income taxation under the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 501(c)(3), as amended, or that is a charitable organization under any chapter of the Revised Code, and that owns or operates a riverboat that meets all of the following:

(1) Is permanently docked at one location;

(2) Is designated as an historical riverboat by the Ohio historical society;

(3) Contains not less than fifteen hundred square feet of floor area;

(4) Has a seating capacity of fifty or more persons.

The holder of a D-5e permit may sell beer and intoxicating liquor at retail, only by the individual drink in glass and from the container, for consumption on the premises where sold.

A D-5e permit shall not be transferred to another location. No quota restriction shall be placed on the number of such permits that may be issued. The population quota restrictions contained in section 4303.29 of the Revised Code or in any rule of the liquor control commission shall not apply to this division, and the division shall issue a D-5e permit to any applicant

who meets the requirements of this division. However, the division shall not issue a D-5e permit if the permit premises or proposed permit premises are located within an area in which the sale of spirituous liquor by the glass is prohibited.

The fee for this permit is one thousand two hundred nineteen dollars.

(F) Permit D-5f may be issued to the owner or operator of a retail food establishment or a food service operation licensed under Chapter 3717. of the Revised Code that operates as a restaurant for purposes of this chapter and that meets all of the following:

(1) It contains not less than twenty-five hundred square feet of floor area.

(2) It is located on or in, or immediately adjacent to, the shoreline of, a navigable river.

(3) It provides docking space for twenty-five boats.

(4) It provides entertainment and recreation, provided that not less than fifty per cent of the business on the permit premises shall be preparing and serving meals for a consideration.

In addition, each application for a D-5f permit shall be accompanied by a certification from the local legislative authority that the issuance of the D-5f permit is not inconsistent with that political subdivision's comprehensive development plan or other economic development goal as officially established by the local legislative authority.

The holder of a D-5f permit may sell beer and intoxicating liquor at retail, only by the individual drink in glass and from the container, for consumption on the premises where sold.

A D-5f permit shall not be transferred to another location.

The division of liquor control shall not issue a D-5f permit if the permit premises or proposed permit premises are located within an area in which the sale of spirituous liquor by the glass is prohibited.

A fee for this permit is two thousand three hundred forty-four dollars.

As used in this division, "navigable river" means a river that is also a "navigable water" as defined in the "Federal Power Act," 94 Stat. 770 (1980), 16 U.S.C. 796.

(G) Permit D-5g may be issued to a nonprofit corporation that is either the owner or the operator of a national professional sports museum. The holder of a D-5g permit may sell beer and any intoxicating liquor at retail, only by the individual drink in glass and from the container, for consumption on the premises where sold. The holder of a D-5g permit shall sell no beer or intoxicating liquor for consumption on the premises where sold after one a.m. A D-5g permit shall not be transferred to another

location. No quota restrictions shall be placed on the number of D-5g permits that may be issued. The fee for this permit is one thousand eight hundred seventy-five dollars.

(H)(1) Permit D-5h may be issued to any nonprofit organization that is exempt from federal income taxation under the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 501(c)(3), as amended, that owns or operates any of the following:

(a) A fine arts museum, provided that the nonprofit organization has no less than one thousand five hundred bona fide members possessing full membership privileges;

(b) A community arts center. As used in division (H)(1)(b) of this section, "community arts center" means a facility that provides arts programming to the community in more than one arts discipline, including, but not limited to, exhibits of works of art and performances by both professional and amateur artists.

(c) A community theater, provided that the nonprofit organization is a member of the Ohio arts council and the American community theatre association and has been in existence for not less than ten years. As used in division (H)(1)(c) of this section, "community theater" means a facility that contains at least one hundred fifty seats and has a primary function of presenting live theatrical performances and providing recreational opportunities to the community.

(2) The holder of a D-5h permit may sell beer and any intoxicating liquor at retail, only by the individual drink in glass and from the container, for consumption on the premises where sold. The holder of a D-5h permit shall sell no beer or intoxicating liquor for consumption on the premises where sold after one a.m. A D-5h permit shall not be transferred to another location. No quota restrictions shall be placed on the number of D-5h permits that may be issued.

(3) The fee for a D-5h permit is one thousand eight hundred seventy-five dollars.

(I) Permit D-5i may be issued to the owner or operator of a retail food establishment or a food service operation licensed under Chapter 3717. of the Revised Code that operates as a restaurant for purposes of this chapter and that meets all of the following requirements:

(1) It is located in a municipal corporation or a township with a population of one hundred thousand or less.

(2) It has inside seating capacity for at least one hundred forty persons.

(3) It has at least four thousand square feet of floor area.

(4) It offers full-course meals, appetizers, and sandwiches.

(5) Its receipts from beer and liquor sales, excluding wine sales, do not exceed twenty-five per cent of its total gross receipts.

(6) It has at least one of the following characteristics:

(a) The value of its real and personal property exceeds seven hundred twenty-five thousand dollars.

(b) It is located on property that is owned or leased by the state or a state agency, and its owner or operator has authorization from the state or the state agency that owns or leases the property to obtain a D-5i permit.

~~The holder of a D-5i permit shall cause an independent audit to be performed at the end of one full year of operation following issuance of the permit in order to verify the requirements of division (I)(5) of this section. The results of the independent audit shall be transmitted to the division. Upon determining that the receipts of the holder from beer and liquor sales, excluding wine sales, exceeded twenty-five per cent of its total gross receipts, the division shall suspend the permit of the permit holder under section 4301.25 of the Revised Code and may allow the permit holder to elect a forfeiture under section 4301.252 of the Revised Code.~~

The holder of a D-5i permit may sell beer and any intoxicating liquor at retail, only by the individual drink in glass and from the container, for consumption on the premises where sold, and may sell the same products in the same manner and amounts not for consumption on the premises where sold as may be sold by the holders of D-1 and D-2 permits. The holder of a D-5i permit shall sell no beer or intoxicating liquor for consumption on the premises where sold after two-thirty a.m. In addition to the privileges authorized in this division, the holder of a D-5i permit may exercise the same privileges as the holder of a D-5 permit.

A D-5i permit shall not be transferred to another location. The division of liquor control shall not renew a D-5i permit unless the retail food establishment or food service operation for which it is issued continues to meet the requirements described in divisions (I)(1) to (6) of this section. No quota restrictions shall be placed on the number of D-5i permits that may be issued. The fee for the D-5i permit is two thousand three hundred forty-four dollars.

(J)(1) Permit D-5j may be issued to the owner or the operator of a retail food establishment or a food service operation licensed under Chapter 3717. of the Revised Code to sell beer and intoxicating liquor at retail, only by the individual drink in glass and from the container, for consumption on the premises where sold and to sell beer and intoxicating liquor in the same manner and amounts not for consumption on the premises where sold as may be sold by the holders of D-1 and D-2 permits. The holder of a D-5j

permit may exercise the same privileges, and shall observe the same hours of operation, as the holder of a D-5 permit.

(2) The D-5j permit shall be issued only within a community entertainment district that is designated under section 4301.80 of the Revised Code and that meets one of the following qualifications:

(a) It is located in a municipal corporation with a population of at least one hundred thousand.

(b) It is located in a municipal corporation with a population of at least twenty thousand, and either of the following applies:

(i) It contains an amusement park the rides of which have been issued a permit by the department of agriculture under Chapter 1711. of the Revised Code.

(ii) Not less than fifty million dollars will be invested in development and construction in the community entertainment district's area located in the municipal corporation.

(c) It is located in a township with a population of at least forty thousand.

(d) It is located in a municipal corporation with a population of at least ten thousand, and not less than seventy million dollars will be invested in development and construction in the community entertainment district's area located in the municipal corporation.

(e) It is located in a municipal corporation with a population of at least five thousand, and not less than one hundred million dollars will be invested in development and construction in the community entertainment district's area located in the municipal corporation.

(3) The location of a D-5j permit may be transferred only within the geographic boundaries of the community entertainment district in which it was issued and shall not be transferred outside the geographic boundaries of that district.

(4) Not more than one D-5j permit shall be issued within each community entertainment district for each five acres of land located within the district. Not more than fifteen D-5j permits may be issued within a single community entertainment district. Except as otherwise provided in division (J)(4) of this section, no quota restrictions shall be placed upon the number of D-5j permits that may be issued.

(5) The fee for a D-5j permit is two thousand three hundred forty-four dollars.

(K)(1) Permit D-5k may be issued to any nonprofit organization that is exempt from federal income taxation under the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 501(c)(3), as amended, that is the owner

or operator of a botanical garden recognized by the American association of botanical gardens and arboreta, and that has not less than twenty-five hundred bona fide members.

(2) The holder of a D-5k permit may sell beer and any intoxicating liquor at retail, only by the individual drink in glass and from the container, on the premises where sold.

(3) The holder of a D-5k permit shall sell no beer or intoxicating liquor for consumption on the premises where sold after one a.m.

(4) A D-5k permit shall not be transferred to another location.

(5) No quota restrictions shall be placed on the number of D-5k permits that may be issued.

(6) The fee for the D-5k permit is one thousand eight hundred seventy-five dollars.

(L)(1) Permit D-5l may be issued to the owner or the operator of a retail food establishment or a food service operation licensed under Chapter 3717. of the Revised Code to sell beer and intoxicating liquor at retail, only by the individual drink in glass and from the container, for consumption on the premises where sold and to sell beer and intoxicating liquor in the same manner and amounts not for consumption on the premises where sold as may be sold by the holders of D-1 and D-2 permits. The holder of a D-5l permit may exercise the same privileges, and shall observe the same hours of operation, as the holder of a D-5 permit.

(2) The D-5l permit shall be issued only to a premises that has gross annual receipts from the sale of food and meals that constitute not less than seventy-five per cent of its total gross annual receipts, that is located within a revitalization district that is designated under section 4301.81 of the Revised Code, that is located in a municipal corporation or township in which the number of D-5 permits issued exceeds the number of those permits that may be issued in that municipal corporation or township under section 4303.29 of the Revised Code, and that is located in a county with a population of one hundred twenty-five thousand or less according to the population estimates certified by the department of development for calendar year 2006.

(3) The location of a D-5l permit may be transferred only within the geographic boundaries of the revitalization district in which it was issued and shall not be transferred outside the geographic boundaries of that district.

(4) Not more than one D-5l permit shall be issued within each revitalization district for each five acres of land located within the district. Not more than five D-5l permits may be issued within a single revitalization

district. Except as otherwise provided in division (L)(4) of this section, no quota restrictions shall be placed upon the number of D-5l permits that may be issued.

(5) The fee for a D-5l permit is two thousand three hundred forty-four dollars.

(M) Permit D-5m may be issued to either the owner or the operator of a retail food establishment or food service operation licensed under Chapter 3717. of the Revised Code that operates as a restaurant for purposes of this chapter and that is located in, or affiliated with, a center for the preservation of wild animals as defined in section 4301.404 of the Revised Code, to sell beer and any intoxicating liquor at retail, only by the glass and from the container, for consumption on the premises where sold, and to sell the same products in the same manner and amounts not for consumption on the premises as may be sold by the holders of D-1 and D-2 permits. In addition to the privileges authorized by this division, the holder of a D-5m permit may exercise the same privileges as the holder of a D-5 permit.

A D-5m permit shall not be transferred to another location. No quota restrictions shall be placed on the number of D-5m permits that may be issued. The fee for a permit D-5m is two thousand three hundred forty-four dollars.

Sec. 4303.182. (A) Except as otherwise provided in divisions (B) to (J) of this section, permit D-6 shall be issued to the holder of an A-1-A, A-2, C-2, D-2, D-3, D-3a, D-4, D-4a, D-5, D-5a, D-5b, D-5c, D-5d, D-5e, D-5f, D-5g, D-5h, D-5i, D-5j, D-5k, D-5l, D-5m, or D-7 permit to allow sale under that permit between the hours of ten a.m. and midnight, or between the hours of one p.m. and midnight, on Sunday, as applicable, if that sale has been authorized under section 4301.361, 4301.364, 4301.365, or 4301.366 of the Revised Code and under the restrictions of that authorization.

(B) Permit D-6 shall be issued to the holder of any permit, including a D-4a and D-5d permit, authorizing the sale of intoxicating liquor issued for a premises located at any publicly owned airport, as defined in section 4563.01 of the Revised Code, at which commercial airline companies operate regularly scheduled flights on which space is available to the public, to allow sale under such permit between the hours of ten a.m. and midnight on Sunday, whether or not that sale has been authorized under section 4301.361, 4301.364, 4301.365, or 4301.366 of the Revised Code.

(C) Permit D-6 shall be issued to the holder of a D-5a permit, and to the holder of a D-3 or D-3a permit who is the owner or operator of a hotel or motel that is required to be licensed under section 3731.03 of the Revised Code, that contains at least fifty rooms for registered transient guests, and

that has on its premises a retail food establishment or a food service operation licensed pursuant to Chapter 3717. of the Revised Code that operates as a restaurant for purposes of this chapter and is affiliated with the hotel or motel and within or contiguous to the hotel or motel and serving food within the hotel or motel, to allow sale under such permit between the hours of ten a.m. and midnight on Sunday, whether or not that sale has been authorized under section 4301.361, 4301.364, 4301.365, or 4301.366 of the Revised Code.

(D) The holder of a D-6 permit that is issued to a sports facility may make sales under the permit between the hours of eleven a.m. and midnight on any Sunday on which a professional baseball, basketball, football, hockey, or soccer game is being played at the sports facility. As used in this division, "sports facility" means a stadium or arena that has a seating capacity of at least four thousand and that is owned or leased by a professional baseball, basketball, football, hockey, or soccer franchise or any combination of those franchises.

(E) Permit D-6 shall be issued to the holder of any permit that authorizes the sale of beer or intoxicating liquor and that is issued to a premises located in or at the Ohio historical society area or the state fairgrounds, as defined in division (B) of section 4301.40 of the Revised Code, to allow sale under that permit between the hours of ten a.m. and midnight on Sunday, whether or not that sale has been authorized under section 4301.361, 4301.364, 4301.365, or 4301.366 of the Revised Code.

(F) Permit D-6 shall be issued to the holder of any permit that authorizes the sale of intoxicating liquor and that is issued to an outdoor performing arts center to allow sale under that permit between the hours of one p.m. and midnight on Sunday, whether or not that sale has been authorized under section 4301.361 of the Revised Code. A D-6 permit issued under this division is subject to the results of an election, held after the D-6 permit is issued, on question (B)(4) as set forth in section 4301.351 of the Revised Code. Following the end of the period during which an election may be held on question (B)(4) as set forth in that section, sales of intoxicating liquor may continue at an outdoor performing arts center under a D-6 permit issued under this division, unless an election on that question is held during the permitted period and a majority of the voters voting in the precinct on that question vote "no."

As used in this division, "outdoor performing arts center" means an outdoor performing arts center that is located on not less than eight hundred acres of land and that is open for performances from the first day of April to the last day of October of each year.

(G) Permit D-6 shall be issued to the holder of any permit that authorizes the sale of beer or intoxicating liquor and that is issued to a golf course owned by the state, a conservancy district, a park district created under Chapter 1545. of the Revised Code, or another political subdivision to allow sale under that permit between the hours of ten a.m. and midnight on Sunday, whether or not that sale has been authorized under section 4301.361, 4301.364, 4301.365, or 4301.366 of the Revised Code.

(H) Permit D-6 shall be issued to the holder of a D-5g permit to allow sale under that permit between the hours of ten a.m. and midnight on Sunday, whether or not that sale has been authorized under section 4301.361, 4301.364, 4301.365, or 4301.366 of the Revised Code.

(I) Permit D-6 shall be issued to the holder of any D permit for a premises that is licensed under Chapter 3717. of the Revised Code and that is located at a ski area to allow sale under the D-6 permit between the hours of ten a.m. and midnight on Sunday, whether or not that sale has been authorized under section 4301.361, 4301.364, 4301.365, or 4301.366 of the Revised Code.

As used in this division, "ski area" means a ski area as defined in section 4169.01 of the Revised Code, provided that the passenger tramway operator at that area is registered under section 4169.03 of the Revised Code.

(J) Permit D-6 shall be issued to the holder of a D-5j permit for a permit premises that is located in a community entertainment district, as defined in section 4301.80 of the Revised Code, that was approved by the legislative authority of a municipal corporation under that section between October 1 and October 15, 2005, to allow sale under the permit between the hours of ten a.m. and midnight on Sunday, whether or not that sale has been authorized under section 4301.361, 4301.364, 4301.365, or 4301.366 of the Revised Code.

(K) If the restriction to licensed premises where the sale of food and other goods and services exceeds fifty per cent of the total gross receipts of the permit holder at the premises is applicable, the division of liquor control may accept an affidavit from the permit holder to show the proportion of the permit holder's gross receipts derived from the sale of food and other goods and services. If the liquor control commission determines that affidavit to have been false, it shall revoke the permits of the permit holder at the premises concerned.

(L) The fee for the D-6 permit is five hundred dollars when it is issued to the holder of an A-1-A, A-2, D-2, D-3, D-3a, D-4, D-4a, D-5, D-5a, D-5b, D-5c, D-5d, D-5e, D-5f, D-5g, D-5h, D-5i, D-5j, D-5k, <u>D-5l, D-5m,</u> or D-7 permit. The fee for the D-6 permit is four hundred dollars when it is

issued to the holder of a C-2 permit.

Sec. 4303.184. (A) Subject to division (B) of this section, a D-8 permit may be issued to the holder of a C-1, C-2, or C-2x permit issued to a retail store that has either of the following characteristics:

(1) The store has at least five thousand five hundred square feet of floor area, and it generates more than sixty per cent of its sales in general merchandise items and food for consumption off the premises where sold.

(2) Wine constitutes at least sixty per cent of the value of the store's inventory.

(B) A D-8 permit may be issued to the holder of a C-1, C-2, or C-2x permit only if the premises of the permit holder are located in a precinct, or at a particular location in a precinct, in which the sale of beer, wine, or mixed beverages is permitted for consumption off the premises where sold. Sales under a D-8 permit are not affected by whether sales for consumption on the premises where sold are permitted in the precinct or at the particular location where the D-8 premises are located.

(C) The holder of a D-8 permit may sell tasting samples of beer, wine, and mixed beverages, but not spirituous liquor, at retail, for consumption on the premises where sold in an amount not to exceed two ounces or another amount designated by rule of the liquor control commission. A tasting sample shall not be sold for general consumption. No D-8 permit holder shall allow any authorized purchaser to consume more than four tasting samples of beer, wine, or mixed beverages, or any combination of beer, wine, or mixed beverages, per day.

(D) The privileges authorized under a D-8 permit may only be exercised in conjunction with and during the hours of operation authorized by a C-1, C-2, C-2x, or D-6 permit.

(E) A D-8 permit shall not be transferred to another location.

(F) The fee for the D-8 permit is five hundred dollars.

~~(G) The holder of a D-8 permit shall cause an independent audit to be performed at the end of the first full year of operation following issuance of the permit, and at the end of each second year thereafter, in order to verify that the permit holder satisfies the applicable requirement of division (A)(1) or (2) of this section. The permit holder shall transmit the results of the independent audit to the division of liquor control. If the results of the audit indicate noncompliance with division (A) of this section, the division shall not renew the D-8 permit of the permit holder.~~

Sec. 4303.232. (A)(1) ~~Except as provided in division (A)(2) of this section, permit~~ Permit S may be issued to a person that ~~manufactures wine,~~ is the brand owner or United States importer of wine, ~~or~~ is the designated

agent of a brand owner or importer for all wine sold in this state for that owner or importer, or manufactures wine if such manufacturer is entitled to a tax credit under 27 C.F.R. 24.278 and produces less than two hundred fifty thousand gallons of wine per year. If the person resides outside this state, the person shall comply with the requirements governing the issuance of licenses or permits that authorize the sale of intoxicating liquor by the appropriate authority of the state in which the person resides or by the alcohol and tobacco tax and trade bureau of the United States department of the treasury.

(2) ~~An S permit shall only be issued to a manufacturer of wine that is entitled to a tax credit under 27 C.F.R. 24.278 and that produces less than one hundred fifty thousand gallons of wine per year.~~

~~(3)~~ The fee for the S permit is twenty-five dollars.

~~(4)~~(3) The holder of an S permit may sell wine to a personal consumer by receiving and filling orders that the personal consumer submits to the permit holder. The permit holder shall sell only wine that the permit holder has manufactured to a personal consumer.

~~(5)~~(4) The holder of an S permit shall renew the permit in accordance with section 4303.271 of the Revised Code, except that the renewal shall not be subject to the notice and hearing requirements established in division (B) of that section.

~~(6)~~(5) The division of liquor control may refuse to renew an S permit for any of the reasons specified in section 4303.292 of the Revised Code or if the holder of the permit fails to do any of the following:

(a) Collect and pay all applicable taxes specified in division (B) of this section;

(b) Pay the permit fee;

(c) Comply with this section or any rules adopted by the liquor control commission under section 4301.03 of the Revised Code.

(B) The holder of an S permit shall collect and pay ~~all applicable~~ the taxes relating to the delivery of wine to a personal consumer~~, including, but not limited to, taxes~~ that are levied under sections 4301.421 and ~~4301.43~~ 4301.432 and Chapters 5739. and 5741. of the Revised Code.

(C)(1) The holder of an S permit shall send a shipment of wine that has been paid for by a personal consumer to that personal consumer via the holder of an H permit. Prior to sending a shipment of wine to a personal consumer, the holder of an S permit, or an employee of the permit holder, shall make a bona fide effort to ensure that the personal consumer is at least twenty-one years of age. The shipment of wine shall be shipped in a package that clearly has written on it in bold print the words "alcohol

enclosed." No person shall fail to comply with division (C)(1) of this section.

(2) Upon delivering a shipment of wine to a personal consumer, the holder of the H permit, or an employee of the permit holder, shall verify that the personal consumer is at least twenty-one years of age by checking the personal consumer's driver's or commercial driver's license or identification card issued under sections 4507.50 to 4507.52 of the Revised Code.

(3) The holder of an S permit shall keep a record of each shipment of wine that the permit holder sends to a personal consumer. The records shall be used for all of the following:

(a) To provide a copy of each wine shipment invoice to the tax commissioner in a manner prescribed by the commissioner. The invoice shall include the name of each personal consumer that purchased wine from the S permit holder in accordance with this section and any other information required by the tax commissioner.

(b) To provide annually in electronic format by electronic means a report to the division. The report shall include the name and address of each personal consumer that purchased wine from the S permit holder in accordance with this section, the quantity of wine purchased by each personal consumer, and any other information requested by the division. The division shall prescribe and provide an electronic form for the report and shall determine the specific electronic means that the S permit holder must use to submit the report.

(c) To notify a personal consumer of any health or welfare recalls of the wine that has been purchased by the personal consumer.

(D) As used in this section, "personal consumer" means an individual who is at least twenty-one years of age, is a resident of this state, does not hold a permit issued under this chapter, and intends to use wine purchased in accordance with this section for personal consumption only and not for resale or other commercial purposes.

(E) The holder of an S permit shall comply with this chapter, Chapter 4301. of the Revised Code, and any rules adopted by the liquor control commission under section 4301.03 of the Revised Code.

Sec. 4303.233. No family household shall purchase more than twenty-four cases of ~~nine-liter~~ twelve bottles of seven hundred fifty milliliters of wine in one year.

Sec. 4303.234. All B-2a and S permit holders are subject to the following:

(A) Audit by the division of liquor control or the department of taxation;

(B) Jurisdiction of the liquor control commission, the division of liquor

control, the department of taxation, the department of public safety, and the courts of this state; and

(C) The statutes and rules of this state.

Sec. 4303.25. No person personally or by the person's clerk, agent, or employee shall manufacture, manufacture for sale, offer, keep, or possess for sale, furnish or sell, or solicit the purchase or sale of any beer or intoxicating liquor in this state, or transport, import, or cause to be transported or imported any beer, intoxicating liquor, or alcohol in or into this state for delivery, use, or sale, unless the person has fully complied with this chapter and Chapter 4301. of the Revised Code or is the holder of a permit issued by the division of liquor control and in force at the time.

The superintendent of liquor control may adopt rules requiring a person acting as an agent, solicitor, or salesperson for a manufacturer, supplier, broker, or wholesale distributor, who solicits permit holders authorized to deal in beer and intoxicating liquor, to be registered with the division and may cite the registrant to the liquor control commission for a violation of this chapter, Chapter 4301. of the Revised Code, or the rules adopted by the commission or superintendent.

No manufacturer, supplier, wholesale distributor, broker, or retailer of beer or intoxicating liquor, or other person shall employ, retain, or otherwise utilize any person in this state to act as an employee, agent, solicitor, or salesperson, or act in any other representative capacity to sell, solicit, take orders, or receive offers to purchase or expressions of interest to purchase beer or intoxicating liquor from any person, at any location other than a liquor permit premises, except as specifically authorized by Chapter 4301. or 4303. of the Revised Code or rules adopted thereunder. No function, event, or party shall take place at any location other than a liquor permit premises where any person acts in any manner to sell, solicit, take orders, or receive offers to purchase or expressions of intent to purchase beer or intoxicating liquor to or from any person, except as specifically authorized by Chapter 4301. or 4303. of the Revised Code or rules adopted thereunder.

Sec. 4303.27. Each permit issued under sections 4303.02 to ~~4303.23~~ 4303.232 of the Revised Code shall authorize the person named to carry on the business specified at the place or in the boat, vessel, or classes of dining car equipment described, and shall be issued for one year, or part of one year, commencing on the day after the uniform expiration dates designated by the division of liquor control, or for the unexpired portion of such year, and no longer, subject to suspension, revocation, or cancellation as authorized or required by this chapter or Chapter 4301. of the Revised Code. Upon application by a permit holder, the superintendent of liquor control

may expand during specified seasons of the year the premises for which the permit holder's permit was issued to include a premises immediately adjacent to the premises for which the permit was issued, so long as the immediately adjacent premises is under the permit holder's ownership and control and is located in an area where sales under the permit are not prohibited because of a local option election. Whenever the superintendent considers it advisable to cancel the unexpired portion of an outstanding permit in order that the permit may be issued on one of the uniform expiration dates designated by the superintendent, the superintendent shall credit to the holder a proportionate amount representing the unexpired portion of the permit year pursuant to section 4301.41 of the Revised Code. Such permit does not authorize the person named to carry on the business specified at any place or in any vehicle, boat, vessel, or class of dining car equipment other than that named, nor does it authorize any person other than the one named in such permit to carry on that business at the place or in the vehicle, boat, vessel, or class of dining car equipment named, except pursuant to compliance with the rules and orders of the division governing the assignment and transfer of permits, and with the consent of the division. The holder of a G permit may substitute the name of another licensed pharmacist for that entered on the permit, subject to rules of the division.

This chapter and Chapter 4301. of the Revised Code do not prohibit the holder of an A, B, C, or D permit from making deliveries of beer or intoxicating liquor containing not more than twenty-one per cent of alcohol by volume, or prohibit the holder of an A or B permit from selling or distributing beer or intoxicating liquor to a person at a place outside this state, or prohibit the holder of any such a permit, or an H permit, from delivering any beer or intoxicating liquor so sold from a point in this state to a point outside this state.

Sec. 4303.271. (A) Except as provided in divisions (B) and (D) of this section, the holder of a permit issued under sections 4303.02 to ~~4303.23~~ 4303.232 of the Revised Code, who files an application for the renewal of the same class of permit for the same premises, shall be entitled to the renewal of the permit. The division of liquor control shall renew the permit unless the division rejects for good cause any renewal application, subject to the right of the applicant to appeal the rejection to the liquor control commission.

(B) The legislative authority of the municipal corporation, the board of township trustees, or the board of county commissioners of the county in which a permit premises is located may object to the renewal of a permit issued under sections 4303.11 to 4303.183 of the Revised Code for any of

the reasons contained in division (A) of section 4303.292 of the Revised Code. Any objection shall be made no later than thirty days prior to the expiration of the permit, and the division shall accept the objection if it is postmarked no later than thirty days prior to the expiration of the permit. The objection shall be made by a resolution specifying the reasons for objecting to the renewal and requesting a hearing, but no objection shall be based upon noncompliance of the permit premises with local zoning regulations that prohibit the sale of beer or intoxicating liquor in an area zoned for commercial or industrial uses, for a permit premises that would otherwise qualify for a proper permit issued by the division. The resolution shall be accompanied by a statement by the chief legal officer of the political subdivision that, in the chief legal officer's opinion, the objection is based upon substantial legal grounds within the meaning and intent of division (A) of section 4303.292 of the Revised Code.

Upon receipt of a resolution of a legislative authority or board objecting to the renewal of a permit and a statement from the chief legal officer, the division shall set a time for the hearing and send by certified mail to the permit holder, at the permit holder's usual place of business, a copy of the resolution and notice of the hearing. The division shall then hold a hearing in the central office of the division, except that, upon written request of the legislative authority or board, the hearing shall be held in the county seat of the county in which the permit premises is located, to determine whether the renewal shall be denied for any of the reasons contained in division (A) of section 4303.292 of the Revised Code. Only the reasons for refusal contained in division (A) of section 4303.292 of the Revised Code and specified in the resolution of objection shall be considered at the hearing.

The permit holder and the objecting legislative authority or board shall be parties to the proceedings under this section and shall have the right to be present, to be represented by counsel, to offer evidence, to require the attendance of witnesses, and to cross-examine witnesses at the hearing.

(C) An application for renewal of a permit shall be filed with the division at least fifteen days prior to the expiration of an existing permit, and the existing permit shall continue in effect as provided in section 119.06 of the Revised Code until the application is approved or rejected by the division. Any holder of a permit, which has expired through failure to be renewed as provided in this section, shall obtain a renewal of the permit, upon filing an application for renewal with the division, at any time within thirty days from the date of the expired permit. A penalty of ten per cent of the permit fee shall be paid by the permit holder if the application for renewal is not filed at least fifteen days prior to the expiration of the permit.

(D)(1) Annually, the tax commissioner shall cause the sales and withholding tax records in the department of taxation for each holder of a permit issued under sections 4303.02 to ~~4303.23~~ 4303.232 of the Revised Code to be examined to determine if the permit holder is delinquent in filing any sales or withholding tax returns or has any outstanding liability for sales or withholding tax, penalties, or interest imposed pursuant to Chapter 5739. or sections 5747.06 and 5747.07 of the Revised Code. If any delinquency or liability exists, the commissioner shall send a notice of that fact by certified mail, return receipt requested, to the permit holder at the mailing address shown in the records of the department. The notice shall specify, in as much detail as is possible, the periods for which returns have not been filed and the nature and amount of unpaid assessments and other liabilities and shall be sent on or before the first day of the third month preceding the month in which the permit expires. The commissioner also shall notify the division of liquor control of the delinquency or liability, identifying the permit holder by name and permit number.

(2)(a) Except as provided in division (D)(4) of this section, the division of liquor control shall not renew the permit of any permit holder the tax commissioner has identified as being delinquent in filing any sales or withholding tax returns or as being liable for outstanding sales or withholding tax, penalties, or interest as of the first day of the sixth month preceding the month in which the permit expires, or of any permit holder the commissioner has identified as having been assessed by the department on or before the first day of the third month preceding the month in which the permit expires, until the division is notified by the tax commissioner that the delinquency, liability, or assessment has been resolved.

(b)(i) Within ninety days after the date on which the permit expires, any permit holder whose permit is not renewed under this division may file an appeal with the liquor control commission. The commission shall notify the tax commissioner regarding the filing of any such appeal. During the period in which the appeal is pending, the permit shall not be renewed by the division. The permit shall be reinstated if the permit holder and the tax commissioner or the attorney general demonstrate to the liquor control commission that the commissioner's notification of a delinquency or assessment was in error or that the issue of the delinquency or assessment has been resolved.

(ii) A permit holder who has filed an appeal under division (D)(2)(b)(i) of this section may file a motion to withdraw the appeal. The division of liquor control may renew a permit holder's permit if the permit holder has withdrawn such an appeal and the division receives written certification

from the tax commissioner that the permit holder's delinquency or assessment has been resolved.

(3) A permit holder notified of delinquency or liability under this section may protest the notification to the tax commissioner on the basis that no returns are delinquent and no tax, penalties, or interest is outstanding. The commissioner shall expeditiously consider any evidence submitted by the permit holder and, if it is determined that the notification was in error, immediately shall inform the division of liquor control that the renewal application may be granted. The renewal shall not be denied if the delinquency or unreported liability is the subject of a bona fide dispute pursuant to section 5717.02, 5717.04, 5739.13, or 5747.13 of the Revised Code.

(4) If the commissioner concludes that under the circumstances the permit holder's delinquency or liability has been conditionally resolved, the commissioner shall allow the permit to be renewed, conditioned upon the permit holder's continuing performance in satisfying the delinquency and liability. The conditional nature of the renewal shall be specified in the notification given to the division of liquor control under division (D)(1) of this section. Upon receipt of notice of the resolution, the division shall issue a conditional renewal. If the taxpayer defaults on any agreement to pay the delinquency or liability or fails to keep subsequent tax payments current, the liquor control commission, upon request and proof of the default or failure to keep subsequent tax payments current, shall indefinitely suspend the permit holder's permit until all taxes and interest due are paid.

(5) The commissioner may adopt rules to assist in administering the duties imposed by this section.

Sec. 4303.29. (A) No permit, other than an H permit, shall be issued to a firm or partnership unless all the members of the firm or partnership are citizens of the United States ~~and a majority have resided in this state for one year prior to application for the permit~~. No permit, other than an H permit, shall be issued to an individual who is not a citizen of the United States ~~who has resided in this state for at least one year prior to application for the permit~~. No permit, other than an E or H permit, shall be issued to any corporation organized under the laws of any country, territory, or state other than this state until it has furnished the division of liquor control with evidence that it has complied with the laws of this state relating to the transaction of business in this state.

The division may refuse to issue any permit to or refuse to renew any permit of any person convicted of any felony that is reasonably related to the person's fitness to operate a liquor permit business in this state. No holder of

a permit shall sell, assign, transfer, or pledge the permit without the written consent of the division.

(B)(1) No D-3 permit shall be issued to any club unless the club has been continuously engaged in the activity specified in section 4303.15 of the Revised Code, as a qualification for that class of permit, for two years at the time the permit is issued.

(2)(a) Subject to division (B)(2)(b) of this section, upon application by properly qualified persons, one C-1 and C-2 permit shall be issued for each one thousand population or part of that population, and one D-1 and D-2 permit shall be issued for each two thousand population or part of that population, in each municipal corporation and in the unincorporated area of each township.

Subject to division (B)(2)(b) of this section, not more than one D-3, D-4, or D-5 permit shall be issued for each two thousand population or part of that population in any municipal corporation and in the unincorporated area of any township, except that, in any city of a population of fifty-five thousand or more, one D-3 permit may be issued for each fifteen hundred population or part of that population.

(b)(i) Division (B)(2)(a) of this section does not prohibit the transfer of location or the transfer of ownership and location of a C-1, C-2, D-1, D-2, D-3, or D-5 permit from a municipal corporation or the unincorporated area of a township in which the number of permits of that class exceeds the number of such permits authorized to be issued under division (B)(2)(a) of this section to an economic development project located in another municipal corporation or the unincorporated area of another township in which no additional permits of that class may be issued to the applicant under division (B)(2)(a) of this section, but the transfer of location or transfer of ownership and location of the permit may occur only if the applicant notifies the municipal corporation or township to which the location of the permit will be transferred regarding the transfer and that municipal corporation or township acknowledges in writing to the division of liquor control, at the time the application for the transfer of location or transfer of ownership and location of the permit is filed, that the transfer will be to an economic development project. This acknowledgment by the municipal corporation or township does not prohibit it from requesting a hearing under section 4303.26 of the Revised Code. The applicant is eligible to apply for and receive the transfer of location of the permit under division (B)(2)(b) of this section if all permits of that class that may be issued under division (B)(2)(a) of this section in the applicable municipal corporation or unincorporated area of the township have already been issued or if the

number of applications filed for permits of that class in that municipal corporation or the unincorporated area of that township exceed the number of permits of that class that may be issued there under division (B)(2)(a) of this section.

A permit transferred under division (B)(2)(b) of this section may be subsequently transferred to a different owner at the same location, or to the same owner or a different owner at a different location in the same municipal corporation or in the unincorporated area of the same township, as long as the same or new location meets the economic development project criteria set forth in this section.

(ii) Factors that shall be used to determine the designation of an economic development project include, but are not limited to, architectural certification of the plans and the cost of the project, the number of jobs that will be created by the project, projected earnings of the project, projected tax revenues for the political subdivisions in which the project will be located, and the amount of financial investment in the project. The superintendent of liquor control shall determine whether the existing or proposed business that is seeking a permit described in division (B)(2)(b) of this section qualifies as an economic development project and, if the superintendent determines that it so qualifies, shall designate the business as an economic development project.

(3) Nothing in this section shall be construed to restrict the issuance of a permit to a municipal corporation for use at a municipally owned airport at which commercial airline companies operate regularly scheduled flights on which space is available to the public. A municipal corporation applying for a permit for such a municipally owned airport is exempt, in regard to that application, from the population restrictions contained in this section and from population quota restrictions contained in any rule of the liquor control commission. A municipal corporation applying for a D-1, D-2, D-3, D-4, or D-5 permit for such a municipally owned airport is subject to section 4303.31 of the Revised Code.

(4) Nothing in this section shall be construed to prohibit the issuance of a D permit to the board of trustees of a soldiers' memorial for a premises located at a soldiers' memorial established pursuant to Chapter 345. of the Revised Code. An application for a D permit by the board for those premises is exempt from the population restrictions contained in this section and from the population quota restrictions contained in any rule of the liquor control commission. The location of a D permit issued to the board for those premises shall not be transferred. A board of trustees of a soldiers' memorial applying for a D-1, D-2, D-3, D-4, or D-5 permit for the soldiers' memorial

is subject to section 4303.31 of the Revised Code.

(5) Nothing in this section shall be construed to restrict the issuance of a permit for a premises located at a golf course owned by a municipal corporation, township, or county, owned by a park district created under Chapter 1545. of the Revised Code, or owned by the state. The location of such a permit issued on or after September 26, 1984, for a premises located at such a golf course shall not be transferred. Any application for such a permit is exempt from the population quota restrictions contained in this section and from the population quota restrictions contained in any rule of the liquor control commission. A municipal corporation, township, county, park district, or state agency applying for a D-1, D-2, D-3, D-4, or D-5 permit for such a golf course is subject to section 4303.31 of the Revised Code.

(6) As used in division (B)(6) of this section, "fair" has the same meaning as in section 991.01 of the Revised Code; "state fairgrounds" means the property that is held by the state for the purpose of conducting fairs, expositions, and exhibits and that is maintained and managed by the Ohio expositions commission under section 991.03 of the Revised Code; "capitol square" has the same meaning as in section 105.41 of the Revised Code; and "Ohio judicial center" means the site of the Ohio supreme court and its grounds.

Nothing in this section shall be construed to restrict the issuance of one or more D permits to one or more applicants for all or a part of the state fairgrounds, capitol square, or the Ohio judicial center. An application for a D permit for the state fairgrounds, capitol square, or the Ohio judicial center is exempt from the population quota restrictions contained in this section and from the population quota restrictions contained in any rule of the liquor control commission. The location of a D permit issued for the state fairgrounds, capitol square, or the Ohio judicial center shall not be transferred. An applicant for a D-1, D-2, D-3, or D-5 permit for the state fairgrounds is not subject to section 4303.31 of the Revised Code.

Pursuant to section 1711.09 of the Revised Code, the holder of a D permit issued for the state fairgrounds shall not deal in spirituous liquor at the state fairgrounds during, or for one week before or for three days after, any fair held at the state fairgrounds.

(7) Nothing in this section shall be construed to prohibit the issuance of a D permit for a premises located at a zoological park at which sales have been approved in an election held under former section 4301.356 of the Revised Code. An application for a D permit for such a premises is exempt from the population restrictions contained in this section, from the

population quota restrictions contained in any rule of the liquor control commission, and from section 4303.31 of the Revised Code. The location of a D permit issued for a premises at such a zoological park shall not be transferred, and no quota or other restrictions shall be placed on the number of D permits that may be issued for a premises at such a zoological park.

(C)(1) No D-3, D-4, D-5, or D-5a permit shall be issued in any election precinct in any municipal corporation or in any election precinct in the unincorporated area of any township, in which at the November, 1933, election a majority of the electors voting thereon in the municipal corporation or in the unincorporated area of the township voted against the repeal of Section 9 of Article XV, Ohio Constitution, unless the sale of spirituous liquor by the glass is authorized by a majority vote of the electors voting on the question in the precinct at an election held pursuant to this section or by a majority vote of the electors of the precinct voting on question (C) at a special local option election held in the precinct pursuant to section 4301.35 of the Revised Code. Upon the request of an elector, the board of elections of the county that encompasses the precinct shall furnish the elector with a copy of the instructions prepared by the secretary of state under division (P) of section 3501.05 of the Revised Code and, within fifteen days after the request, a certificate of the number of signatures required for a valid petition under this section.

Upon the petition of thirty-five per cent of the total number of voters voting in any such precinct for the office of governor at the preceding general election, filed with the board of elections of the county in which such precinct is located not later than seventy-five days before a general election, the board shall prepare ballots and hold an election at such general election upon the question of allowing spirituous liquor to be sold by the glass in such precinct. The ballots shall be approved in form by the secretary of state. The results of the election shall be certified by the board to the secretary of state, who shall certify the results to the division.

(2) No holder of a class D-3 permit issued for a boat or vessel shall sell spirituous liquor in any precinct, in which the election provided for in this section may be held, unless the sale of spirituous liquor by the drink has been authorized by vote of the electors as provided in this section or in section 4301.35 of the Revised Code.

(D) Any holder of a C or D permit whose permit premises were purchased in 1986 or 1987 by the state or any state agency for highway purposes shall be issued the same permit at another location notwithstanding any quota restrictions contained in this chapter or in any rule of the liquor control commission.

Sec. 4303.30. The rights granted by any D-2, D-3, D-3a, D-4, D-4a, D-5, D-5a, D-5b, D-5e, D-5f, D-5g, D-5h, D-5i, D-5j, D-5k, or D-6 permit shall be exercised at not more than two fixed counters, commonly known as bars, in rooms or places on the permit premises, where beer, mixed beverages, wine, or spirituous liquor is sold to the public for consumption on the premises. For each additional fixed counter on the permit premises where those beverages are sold for consumption on the premises, the permit holder shall obtain a duplicate D-2, D-3, D-3a, D-4, D-4a, D-5, D-5a, D-5b, D-5e, D-5f, D-5g, D-5h, D-5i, D-5j, D-5k, D-5l, D-5m, or D-6 permit.

The holder of any D-2, D-3, D-3a, D-4, D-4a, D-5, D-5a, D-5b, D-5e, D-5f, D-5g, D-5h, D-5i, D-5j, D-5k, D-5l, D-5m, or D-6 permit shall be granted, upon application to the division of liquor control, a duplicate D-2, D-3, D-3a, D-4, D-4a, D-5, D-5a, D-5b, D-5e, D-5f, D-5g, D-5h, D-5i, D-5j, D-5k, D-5l, D-5m, or D-6 permit for each additional fixed counter on the permit premises at which beer, mixed beverages, wine, or spirituous liquor is sold for consumption on the premises, provided the application is made in the same manner as an application for an original permit. The application shall be identified with DUPLICATE printed on the permit application form furnished by the department, in boldface type. The application shall identify by name, or otherwise amply describe, the room or place on the premises where the duplicate permit is to be operative. Each duplicate permit shall be issued only to the same individual, firm, or corporation as that of the original permit and shall be an exact duplicate in size and word content as the original permit, except that it shall show on it the name or other ample identification of the room, or place, for which it is issued and shall have DUPLICATE printed on it in boldface type. A duplicate permit shall bear the same number as the original permit. The fee for a duplicate permit is: D-1, one hundred dollars; D-2, one hundred dollars; D-3, four hundred dollars; D-3a, four hundred dollars; D-4, two hundred dollars; D-5, one thousand dollars; D-5a, one thousand dollars; D-5b, one thousand dollars; D-5c, four hundred dollars; D-5e, six hundred fifty dollars; D-5f, one thousand dollars; D-6, one hundred dollars when issued to the holder of a D-4a permit; and in all other cases one hundred dollars or an amount which is twenty per cent of the fees payable for the A-1-A, D-2, D-3, D-3a, D-4, D-5, D-5a, D-5b, D-5e, D-5f, D-5g, D-5h, D-5i, D-5j, D-5k, D-5l, D-5m, and D-6 permits issued to the same premises, whichever is higher. Application for a duplicate permit may be filed any time during the life of an original permit. The fee for each duplicate D-2, D-3, D-3a, D-4, D-4a, D-5, D-5a, D-5b, D-5e, D-5f, D-5g, D-5h, D-5i, D-5j, D-5k, D-5l, D-5m, or D-6 permit shall be paid in accordance with section 4303.24 of the Revised

Code.

Sec. 4303.33. (A) Every A-1 permit holder in this state, every bottler, importer, wholesale dealer, broker, producer, or manufacturer of beer outside this state and within the United States, and every B-1 permit holder and importer importing beer from any manufacturer, bottler, person, or group of persons however organized outside the United States for sale or distribution for sale in this state, on or before the eighteenth day of each month, shall make and file with the tax commissioner upon a form prescribed by the tax commissioner an advance tax payment in an amount estimated to equal the taxpayer's tax liability for the month in which the advance tax payment is made. If the advance tax payment credits claimed on the report are for advance tax payments received by the tax commissioner on or before the eighteenth day of the month covered by the report, the taxpayer is entitled to an additional credit of three per cent of the advance tax payment and a discount of three per cent shall be allowed the taxpayer at the time of filing the report if filed as provided in division (B) of this section on any amount by which the tax liability reflected in the report exceeds the advance tax payment estimate by not more than ten per cent. The additional three per cent credit and three per cent discount shall be in consideration for advancing the payment of the tax and other services performed by the permit holder and other taxpayers in the collection of the tax.

"Advance tax payment credit" means credit for payments made by an A-1 or B-1 permit holder and any other persons during the period covered by a report which was made in anticipation of the tax liability required to be reported on that report.

"Tax liability" as used in division (A) of this section means the total gross tax liability of an A-1 or B-1 permit holder and any other persons for the period covered by a report before any allowance for credits and discount.

(B) Every A-1 permit holder in this state, every bottler, importer, wholesale dealer, broker, producer, or manufacturer of beer outside this state and within the United States, and every B-1 permit holder importing beer from any manufacturer, bottler, person, or group of persons however organized outside the United States, on or before the tenth day of each month, shall make and file a report for the preceding month upon a form prescribed by the tax commissioner which report shall show the amount of beer produced, sold, and distributed for sale in this state by the A-1 permit holder, sold and distributed for sale in this state by each manufacturer, bottler, importer, wholesale dealer, or broker outside this state and within the United States, and the amount of beer imported into this state from outside the United States and sold and distributed for sale in this state by the

B-1 permit holder or importer.

The report shall be filed by mailing it to the tax commissioner, together with payment of the tax levied by sections 4301.42 and 4305.01 of the Revised Code shown to be due on the report after deduction of advance payment credits and any additional credits or discounts provided for under this section.

(C)(1) Every A-2 ~~and~~, A-4, B-2, B-2a, B-3, B-4, ~~and~~ B-5, and S permit holder in this state, on or before the eighteenth day of each month, shall make and file a report with the tax commissioner upon a form prescribed by the tax commissioner which report shall show, on the report of each A-2 ~~and~~, A-4, B-2a, and S permit holder the amount of wine, cider, and mixed beverages produced and sold, or sold in this state by each such A-2 ~~and~~, A-4, B-2a, and S permit holder for the next preceding calendar month and such other information as the tax commissioner requires, and on the report of each such B-2, B-3, B-4, and B-5 permit holder the amount of wine, cider, and mixed beverages purchased from an importer, broker, wholesale dealer, producer, or manufacturer located outside this state and sold and distributed in this state by such B-2, B-3, B-4, and B-5 permit holder, for the next preceding calendar month and such other information as the tax commissioner requires.

(2) Every such A-2, A-4, B-2, B-2a, B-3, B-4, ~~and~~ B-5, and S permit holder in this state shall remit with the report the tax levied by sections 4301.43 and, if applicable, 4301.432 of the Revised Code less a discount thereon of three per cent of the total tax so levied and paid, provided the return is filed together with remittance of the amount of tax shown to be due thereon, within the time prescribed. Any permit holder or other persons who fail to file a report under this section, for each day the person so fails, may be required to forfeit and pay into the state treasury the sum of one dollar as revenue arising from the tax imposed by sections 4301.42, 4301.43, 4301.432, and 4305.01 of the Revised Code, and that sum may be collected by assessment in the manner provided in section 4305.13 of the Revised Code.

(3) If the tax commissioner determines that the quantity reported by a person does not warrant monthly reporting, the commissioner may authorize the filing of returns and the payment of the tax required by this section for periods longer than one month.

(D) Every B-1 permit holder and importer in this state importing beer from any manufacturer, bottler, person, or group of persons however organized, outside the United States, if required by the tax commissioner shall post a bond payable to the state in such form and amount as the

commissioner prescribes with surety to the satisfaction of the tax commissioner, conditioned upon the payment to the tax commissioner of taxes levied by sections 4301.42 and 4305.01 of the Revised Code.

(E) No such wine, beer, cider, or mixed beverages sold or distributed in this state shall be taxed more than once under sections 4301.42, 4301.43, and 4305.01 of the Revised Code.

(F) As used in this section:

(1) "Cider" has the same meaning as in section 4301.01 of the Revised Code.

(2) "Wine" has the same meaning as in section 4301.01 of the Revised Code, except that "wine" does not include cider.

(G) All money collected by the tax commissioner under this section shall be paid to the treasurer of state as revenue arising from the taxes levied by sections 4301.42, 4301.43, 4301.432, and 4305.01 of the Revised Code.

Sec. 4303.333. (A) An A-2 permit holder in this state whose total production of wine, wherever produced, which but for this exemption is taxable under section 4301.43 of the Revised Code does not exceed five hundred thousand gallons in a calendar year, shall be allowed an exemption from the taxes levied ~~in the following calendar year~~ under section 4301.43 of the Revised Code on wine produced and sold or distributed in this state. The exemption may be claimed monthly against current taxes levied under such section as the reports required by section 4303.33 of the Revised Code are due. At the time the report for December is due for a calendar year during which a permit holder ~~is eligible to receive~~ claimed an exemption under this section, if the permit holder has paid the tax levied under section 4301.43 of the Revised Code, the permit holder may claim a refund of such tax paid during the calendar year or shall remit any additional tax due because it did not qualify for the exemption on the December report. For the purpose of providing this refund, taxes previously paid under section 4303.33 of the Revised Code during the calendar year shall not be considered final until the December report is filed. ~~The~~

(B) The tax commissioner shall prescribe forms for and allow the exemptions and refunds authorized by this section.

Sec. 4399.12. No provision contained in Title XLIII of the Revised Code that prohibits the sale of intoxicating liquors in any of the circumstances described in section 4399.11 of the Revised Code extends to or prevents the holder of an A, B, C-2, D-2, D-3, D-3a, D-4, D-4a, D-5, D-5a, D-5b, D-5e, D-5f, D-5g, D-5h, D-5i, D-5j, D-5k, D-5l, D-5m, G, or I permit issued by the division of liquor control from distributing or selling intoxicating liquor at the place of business described in the permit of the

holder.

Sec. 5703.21. (A) Except as provided in divisions (B) and (C) of this section, no agent of the department of taxation, except in the agent's report to the department or when called on to testify in any court or proceeding, shall divulge any information acquired by the agent as to the transactions, property, or business of any person while acting or claiming to act under orders of the department. Whoever violates this provision shall thereafter be disqualified from acting as an officer or employee or in any other capacity under appointment or employment of the department.

(B)(1) For purposes of an audit pursuant to section 117.15 of the Revised Code, or an audit of the department pursuant to Chapter 117. of the Revised Code, or an audit, pursuant to that chapter, the objective of which is to express an opinion on a financial report or statement prepared or issued pursuant to division (A)(7) or (9) of section 126.21 of the Revised Code, the officers and employees of the auditor of state charged with conducting the audit shall have access to and the right to examine any state tax returns and state tax return information in the possession of the department to the extent that the access and examination are necessary for purposes of the audit. Any information acquired as the result of that access and examination shall not be divulged for any purpose other than as required for the audit or unless the officers and employees are required to testify in a court or proceeding under compulsion of legal process. Whoever violates this provision shall thereafter be disqualified from acting as an officer or employee or in any other capacity under appointment or employment of the auditor of state.

(2) For purposes of an internal audit pursuant to section 126.45 of the Revised Code, the officers and employees of the office of internal auditing in the office of budget and management charged with conducting the internal audit shall have access to and the right to examine any state tax returns and state tax return information in the possession of the department to the extent that the access and examination are necessary for purposes of the internal audit. Any information acquired as the result of that access and examination shall not be divulged for any purpose other than as required for the internal audit or unless the officers and employees are required to testify in a court or proceeding under compulsion of legal process. Whoever violates this provision shall thereafter be disqualified from acting as an officer or employee or in any other capacity under appointment or employment of the office of internal auditing.

(3) As provided by section 6103(d)(2) of the Internal Revenue Code, any federal tax returns or federal tax information that the department has acquired from the internal revenue service, through federal and state

statutory authority, may be disclosed to the auditor of state or the office of internal auditing solely for purposes of an audit of the department.

(C) Division (A) of this section does not prohibit any of the following:

(1) Divulging information contained in applications, complaints, and related documents filed with the department under section 5715.27 of the Revised Code or in applications filed with the department under section 5715.39 of the Revised Code;

(2) Providing information to the office of child support within the department of job and family services pursuant to section 3125.43 of the Revised Code;

(3) Disclosing to the board of motor vehicle collision repair registration any information in the possession of the department that is necessary for the board to verify the existence of an applicant's valid vendor's license and current state tax identification number under section 4775.07 of the Revised Code;

(4) Providing information to the administrator of workers' compensation pursuant to sections 4123.271 and 4123.591 of the Revised Code;

(5) Providing to the attorney general information the department obtains under division (J) of section 1346.01 of the Revised Code;

(6) Permitting properly authorized officers, employees, or agents of a municipal corporation from inspecting reports or information pursuant to rules adopted under section 5745.16 of the Revised Code;

(7) Providing information regarding the name, account number, or business address of a holder of a vendor's license issued pursuant to section 5739.17 of the Revised Code, a holder of a direct payment permit issued pursuant to section 5739.031 of the Revised Code, or a seller having a use tax account maintained pursuant to section 5741.17 of the Revised Code, or information regarding the active or inactive status of a vendor's license, direct payment permit, or seller's use tax account;

(8) Releasing invoices or invoice information furnished under section 4301.433 of the Revised Code pursuant to that section;

(9) Providing to a county auditor notices or documents concerning or affecting the taxable value of property in the county auditor's county. Unless authorized by law to disclose documents so provided, the county auditor shall not disclose such documents;

(10) Providing to a county auditor sales or use tax return or audit information under section 333.06 of the Revised Code;

(11) Subject to section 4301.441 of the Revised Code, disclosing to the appropriate state agency information in the possession of the department of taxation that is necessary to verify a permit holder's gallonage or

noncompliance with taxes levied under Chapter 4301. or 4305. of the Revised Code.

SECTION 2. That existing sections 4301.10, 4301.12, 4301.16, 4301.20, 4301.30, 4301.355, 4301.432, 4301.47, 4301.58, 4301.62, 4301.639, 4303.03, 4303.05, 4303.071, 4303.181, 4303.182, 4303.184, 4303.232, 4303.233, 4303.25, 4303.27, 4303.271, 4303.29, 4303.30, 4303.33, 4303.333, 4399.12, and 5703.21 of the Revised Code are hereby repealed.

SECTION 3. The Division of Liquor Control shall provide the notification required by division (A)(10) of section 4301.10 of the Revised Code, as amended by this act, to holders of retail permits on the effective date of this act not later than ninety days after that effective date.

SECTION 4. The amendments by this act of sections 4303.071 and 4303.232 of the Revised Code are essential to implementation of a tax levy, are exempt from the referendum under Ohio Constitution, Article II, Section 1d, and take effect on July 1, 2008.

_____

Speaker _____ of the House of Representatives.

_____

President _____ of the Senate.

Passed _____, 20____

Approved _____, 20____

_____

Governor.

The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

_____

Director, Legislative Service Commission.

Filed in the office of the Secretary of State at Columbus, Ohio, on the ____ day of _____, A. D. 20____.

_____

Secretary of State.

File No. _____ Effective Date _____