## As Introduced

**136th General Assembly**
**Regular Session**
**2025-2026**

**S. B. No. 474**

**Senator DeMora**

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To amend sections 4301.42 and 4305.01 of the Revised Code to reduce excise tax rates on beer manufactured in the United States.

### BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

**Section 1.** That sections 4301.42 and 4305.01 of the Revised Code be amended to read as follows:

**Sec. 4301.42.** (A) As used in this section, "American beer" means a business entity operating within the United States that holds a federal permit issued by the alcohol and tobacco tax and trade bureau authorizing the entity to commercially produce and sell beer.

(B) For the purpose of providing revenue for the support of the state, a tax is ~~hereby~~ levied on the sale of beer in sealed bottles and cans having twelve ounces or less of liquid content~~,~~ at one of the following rates:

(1) For American beer, at the rate of sixteen thousandths of one cent on each ounce of liquid content or fractional part of each ounce of liquid content;

(2) For any other beer, at the rate of fourteen one-hundredths of one cent on each ounce of liquid content or fractional part of each ounce of liquid content~~, and~~.

(C) For the purpose of providing revenue for the support of the state, a tax is levied on the sale of beer in sealed bottles and cans on such containers in excess of twelve ounces~~,~~ at one of the following rates:

(1) For American beer, at the rate of ninety-six one-thousandths of one cent on each six ounces of liquid content or fractional part of each six ounces of liquid content;

(2) For any other beer, at the rate of eighty-four one-hundredths of one cent on each six ounces of liquid content or fractional part of each six ounces of liquid content.~~ Sections~~

(D) Sections 4307.01 to 4307.12 of the Revised Code apply in the administration of ~~that~~ any tax levied under this section. Manufacturers, bottlers, and canners of beer, wholesale dealers in beer, and S-1 permit holders have the duty to pay ~~the~~ a tax imposed by this section and are entitled to the privileges in the manner provided in section 4303.33 of the Revised Code.

**Sec. 4305.01.** (A) As used in this section, "American beer" has the same meaning as in section 4301.42 of the Revised Code.

(B) For the purpose of reimbursing the state for the expenses of administering Chapters 4301. and 4303. of the Revised Code and to provide revenues for the support of the state, a tax is hereby levied on the sale or distribution in this state of beer, whether in barrels or other containers, excepting in sealed bottles or cans, at one of the ~~rate of~~ following rates:

(1) For American beer, sixty-five cents per barrel of thirty-one gallons;

(2) For any other beer, five dollars and fifty-eight cents per barrel of thirty-one gallons.

(C) The tax commissioner shall exercise, with respect to the administration of the tax imposed by this section, all the powers and duties vested in or imposed by sections 4307.04 to 4307.07 of the Revised Code, so far as consistent with this section. Manufacturers and consignees of beer in barrels or other containers, excepting in sealed bottles or cans, and railroad companies, express companies, and other public carriers transporting shipments of such beer are subject, with respect to such tax, to the same duties and entitled to the same privileges as are required or permitted by those sections.

The revenue derived from the tax on the sale and distribution of beer pursuant to this section and section 4301.42 of the Revised Code shall be for the use of the general revenue fund.

The tax refund fund created by section 5703.052 of the Revised Code may be drawn upon by the tax commissioner for any refunds authorized to be made by the commissioner in sections 4303.33, 4307.05, and 4307.07 of the Revised Code for beer.

**Section 2.** That existing sections 4301.42 and 4305.01 of the Revised Code are hereby repealed.

**Section 3.** Sections 1 and 2 of this act take effect April 1, 2027.