

AN ACT

To amend sections 923.41, 923.48, 923.51, 959.06, 959.131, 959.99, 2901.01, 3381.17, 5743.01, 5743.021, 5743.025, 5743.03, 5743.05, 5743.33, 5743.52, 5743.54, 5743.55, 5743.56, 5743.57, 5743.59, 5743.60, 5743.62, 5743.63, and 5743.64 and to enact sections 5743.511, 5743.521, 5743.621, and 5743.631 of the Revised Code to revise the law and penalties associated with companion animal cruelty, to generally prohibit an animal shelter from destroying a domestic animal by the use of a gas chamber, and to authorize Cuyahoga County to convert its existing cigarette tax to a wholesale tax and levy a new wholesale tax on vapor products.

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

SECTION 1. That sections 923.41, 923.48, 923.51, 959.06, 959.131, 959.99, 2901.01, 3381.17, 5743.01, 5743.021, 5743.025, 5743.03, 5743.05, 5743.33, 5743.52, 5743.54, 5743.55, 5743.56, 5743.57, 5743.59, 5743.60, 5743.62, 5743.63, and 5743.64 be amended and sections 5743.511, 5743.521, 5743.621, and 5743.631 of the Revised Code be enacted to read as follows:

Sec. 923.41. As used in sections 923.41 to 923.55 of the Revised Code:

(A) "Animal" means any animate being, other than a human.

(B) "Commercial feed" or "feed" means all materials, except unmixed whole seeds or physically altered entire unmixed seeds, that are not adulterated and that are distributed for use as feed or for mixing in feed for animals. "Commercial feed" or "feed" does not include drugs that are not incorporated into feed and that are not distributed to be mixed in feed. "Commercial feed" and "feed" also does not include negligible amounts of feed ingredients added to a drug solely for the purpose of facilitating administration of the drug to an animal.

(C) "Feed ingredient" means each of the constituent materials used to make a commercial feed.

(D) "Customer-formula feed" means a commercial feed that consists of a mixture of commercial feeds, feed ingredients, or both, each batch of which is manufactured according to the specific instructions of the final purchaser.

(E) "Mineral feed" means a commercial feed intended to supply primarily mineral elements or inorganic nutrients.

(F) "Drug" means any article intended for use in the diagnosis, cure, mitigation, treatment, or prevention of infectious disease in animals or any article other than feed intended to affect the structure or any function of the animal's body.

(G) "Brand name" means any word, name, symbol, or device, or any combination thereof identifying the commercial feed of a distributor and distinguishing it from that of others.

(H) "Product name" means the name of the commercial feed which identifies it as to kind, class, or specific use.

(I) "Federal act" means the "Federal Food, Drug and Cosmetic Act," 52 Stat. 1040 (1938), 21 U.S.C. 301, as amended.

(J) "Official sample" means a sample of commercial feed taken by the director of agriculture or the director's agent in accordance with section 923.47 of the Revised Code and rules adopted under that section.

(K) "Ton" means a net weight of two thousand pounds avoirdupois.

(L) "Per cent" or "percentage" means the percentage by weight.

(M) "Manufacture" means to grind, mix, blend, or further process a commercial feed for distribution. "Manufacturer" means any person who manufactures.

(N) "Person" includes an individual, partnership, association, firm, or corporation.

(O) "Distribute" means to offer for sale, sell, exchange, or barter commercial feed or to supply, furnish, or otherwise provide commercial feed for animals.

(P) "Distributor" means any person who distributes.

(Q) "Label" means a display of written, printed, or graphic matter on or affixed to the container in which a commercial feed is distributed or on the invoice, delivery slip, or other shipping document with which a commercial feed is distributed.

(R) "Labeling" means all labels or any other written, printed, or graphic matter that accompanies commercial feed.

(S) "Exempt buyer" means a person to whom commercial feed is distributed who is required by rule under division (A)(2) of section 923.44 of the Revised Code to pay the semiannual inspection fee required under that section.

(T) "Misbranded" has the same meaning as in section 923.49 of the Revised Code.

(U) "Adulterated" has the same meaning as in section 923.48 of the Revised Code.

(V) "Pet" means any domestic animal normally maintained in or near a household.

(W) "Pet food" means any commercial feed prepared and distributed for consumption by pets.

Sec. 923.48. (A) A commercial feed, or an agricultural commodity such as whole seed, hay, straw, stover, silage, cobs, husks, or hulls, is adulterated if any of the following occur:

~~(A)~~ (1) It bears or contains any poisonous or deleterious substance that may render it injurious to animal or human health, except that when the substance is not an added substance, the feed or agricultural commodity is not adulterated if the quantity of the substance in the feed or commodity does not ordinarily render it injurious to animal or human health;

~~(B)~~ (2) It bears or contains any added poisonous, deleterious, or nonnutritive substance that is unsafe within the meaning of section 406 of the federal act, 21 U.S.C. 346, except such a substance that is either a food additive or a pesticide chemical in or on a raw agricultural commodity;

~~(C)~~ (3) It is, or it bears or contains any food additive that is unsafe within the meaning of section 409 of the federal act, 21 U.S.C. 348;

~~(D)~~ (4) It is a raw agricultural commodity and bears or contains a pesticide chemical that is unsafe within the meaning of section 408(a) of the federal act, 21 U.S.C. 346a, except when a pesticide chemical is used in or on a raw agricultural commodity in conformity with an exemption

granted or a tolerance prescribed under section 408(a) of the federal act and the commodity is subjected to processing, which includes canning, cooking, freezing, dehydrating, or milling, the pesticide residue remaining is not unsafe if it is removed to the extent possible in good manufacturing practice as defined by the director in rules adopted under division ~~(F)-(A)(9)~~ of this section and the concentration of the residue in the processed feed is not greater than the tolerance prescribed for the raw agricultural commodity, unless the feeding of the processed feed will result, or is likely to result, in a pesticide residue in the edible product of the animal that is unsafe within the meaning of section 408(a) of the federal act;

~~(E)-(5)~~ It bears or contains any color additive that is unsafe within the meaning of section 706 of the federal act, 21 U.S.C. 376;

~~(F)-(6)~~ It is, or bears or contains any new animal drug that is unsafe within the meaning of section 512 of the federal act, 21 U.S.C. 360b;

~~(G)-(7)~~ A valuable component is omitted or abstracted from it in whole or in part or a less valuable component is substituted for a valuable component;

~~(H)-(8)~~ Its composition or quality falls below or differs from what it is purported or represented to possess by its labeling;

~~(I)-(9)~~ It contains a drug and the methods used in or the facilities or controls used for its manufacture, processing, or packaging do not conform to current good manufacturing practices as determined by the director in rules adopted under this division to assure that the drug meets the requirements of this chapter for safety and has the identity and strength and meets the quality and purity characteristics that it purports or is represented to possess. The director shall adopt good manufacturing practices rules for drug-containing feeds. In doing so, ~~he the director~~ shall adopt the regulations for type A medicated articles and for type B and type C medicated feeds established under the authority of the federal act.

~~(J)-(10)~~ It contains viable weed seeds in amounts exceeding limits for weed seeds established by the director by rule.

(B) Pet food is adulterated if any of the following applies:

(1) Any provision of divisions (A)(1) to (10) of this section apply to it.

(2) It contains any animal remains from an animal that has been euthanized by the use of any drug injected intravenously or any drug injected through another nonvascular route.

(3) It contains any dog or cat remains, regardless of how the dog or cat died or was killed.

Sec. 923.51. No person shall commit any of the following acts or cause to be committed any of the following acts:

(A) Adulterate commercial feed or distribute adulterated commercial feed;

(B) Adulterate pet food or distribute adulterated pet food;

~~(C)~~ Misbrand commercial feed or distribute misbranded commercial feed;

~~(C)-(D)~~ Adulterate any agricultural commodity such as whole seed, hay, straw, stover, silage, cobs, husks, or hulls and feed it to animals or distribute any such commodity that is adulterated;

~~(D)-(E)~~ Remove or dispose of a commercial feed in violation of a withdrawal from distribution order or a condemnation and confiscation order issued under section 923.52 or 923.53 of the Revised Code or any rules adopted under those sections;

~~(E)-(F)~~ Use for ~~his~~ the person's own advantage, or reveal except to the director of agriculture

or ~~his~~ the director's agent or to the courts when relevant in any judicial proceeding under sections 923.41 to 923.55 of the Revised Code or any rules adopted under those sections, any information acquired under the authority of those sections of the Revised Code or rules adopted under those sections that as a trade secret is entitled to protection;

~~(F)-(G)~~ Fail or refuse to register as required under section 923.42 of the Revised Code or any rule adopted under that section;

~~(G)-(H)~~ Fail to pay inspection fees or file semiannual reports as required under section 923.44 of the Revised Code or any rule adopted under that section.

Sec. 959.06. (A) As used in this section, "animal shelter" means a facility operated by a humane society or any society organized under Chapter 1717. of the Revised Code, a dog pound operated pursuant to Chapter 955. of the Revised Code, or a local animal shelter that is operated by any entity of local government.

(B) No person shall destroy any domestic animal by the use of ~~a~~ either of the following:

(1) A high altitude decompression chamber;

or by any

(2) Any method other than a method that immediately and painlessly renders the domestic animal initially unconscious and subsequently dead.

~~(B)-(C)~~(1) Except as provided in division (C)(2) of this section, no animal shelter shall destroy a domestic animal by the use of a carbon monoxide gas chamber, carbon dioxide gas chamber, or any other nonanesthetic inhalant.

(2) An animal shelter may destroy a domestic animal by the use of a carbon monoxide gas chamber, carbon dioxide gas chamber, or any other nonanesthetic inhalant if the state veterinary medical licensing board, in consultation with the state board of pharmacy, declares that there is a shortage of approved lethal injection substances.

(D) This section does not apply to or prohibit the destruction of an animal under Chapter 941. of the Revised Code, the slaughtering of livestock under Chapter 945. of the Revised Code, or the taking of any wild animal, as defined in section 1531.01 of the Revised Code, when taken in accordance with Chapter 1533. of the Revised Code.

(E) This section does not apply to either of the following:

(1) The lawful practice of veterinary medicine by a person who has been issued a license, temporary permit, or registration certificate under Chapter 4741. of the Revised Code;

(2) An animal used in scientific research conducted by a research facility in accordance with the federal animal welfare act and related regulations. As used in division (E)(2) of this section, "federal animal welfare act" has the same meaning as in section 959.131 of the Revised Code.

(F) The offenses established under this section are strict liability offenses and section 2901.20 of the Revised Code does not apply. The designation of these offenses as strict liability offenses shall not be construed to imply that any other offense, for which there is no specified degree of culpability, is not a strict liability offense.

Sec. 959.131. (A) As used in this section:

(1) "Companion animal" means any animal that is kept inside a residential dwelling and any dog or cat regardless of where it is kept, including a pet store as defined in section 956.01 of the Revised Code. "Companion animal" does not include livestock or any wild animal.

(2) "Cruelty," "torment," and "torture" have the same meanings as in section 1717.01 of the Revised Code.

(3) "Residential dwelling" means a structure or shelter or the portion of a structure or shelter that is used by one or more humans for the purpose of a habitation.

(4) "Practice of veterinary medicine" has the same meaning as in section 4741.01 of the Revised Code.

(5) "Wild animal" has the same meaning as in section 1531.01 of the Revised Code.

(6) "Federal animal welfare act" means the "Laboratory Animal Act of 1966," Pub. L. No. 89-544, 80 Stat. 350 (1966), 7 U.S.C.A. 2131 et seq., as amended by the "Animal Welfare Act of 1970," Pub. L. No. 91-579, 84 Stat. 1560 (1970), the "Animal Welfare Act Amendments of 1976," Pub. L. No. 94-279, 90 Stat. 417 (1976), and the "Food Security Act of 1985," Pub. L. No. 99-198, 99 Stat. 1354 (1985), and as it may be subsequently amended.

(7) "Dog kennel" means an animal rescue for dogs ~~that is registered under section 956.06 of the Revised Code~~, a boarding kennel, or a training kennel.

(8) "Boarding kennel" ~~has and~~ "animal rescue for dogs" have the same meaning meanings as in section 956.01 of the Revised Code.

(9) "Training kennel" means an establishment operating for profit that keeps, houses, and maintains dogs for the purpose of training the dogs in return for a fee or other consideration.

(10) "Livestock" means horses, mules, and other equidae; cattle, sheep, goats, and other bovidae; swine and other suidae; poultry; alpacas; llamas; captive white-tailed deer; and any other animal that is raised or maintained domestically for food or fiber.

(11) "Captive white-tailed deer" has the same meaning as in section 1531.01 of the Revised Code.

(12) "Serious physical harm" means any of the following:

(a) Physical harm that carries an unnecessary or unjustifiable substantial risk of death;

(b) Physical harm that involves either partial or total permanent incapacity;

(c) Physical harm that involves acute pain of a duration that results in substantial suffering or that involves any degree of prolonged or intractable pain;

~~(d) Physical harm that results from a person who confines or who is the custodian or caretaker of a companion animal depriving the companion animal of good, wholesome food and water that proximately causes the death of the companion animal.~~

(B) No person shall knowingly torture, torment, needlessly mutilate or maim, cruelly beat, poison, needlessly kill, or commit an act of cruelty against a companion animal.

(C) No person shall knowingly cause serious physical harm to a companion animal.

(D) No person who confines or who is the custodian or caretaker of a companion animal shall negligently do any of the following:

(1) Torture, torment, or commit an act of cruelty against the companion animal;

(2) Deprive the companion animal of necessary sustenance or confine the companion animal without supplying it during the confinement with sufficient quantities of good, wholesome food and water if it can reasonably be expected that the companion animal would become sick or suffer in any other way as a result of or due to the deprivation or confinement;

(3) Impound or confine the companion animal without affording it, during the impoundment

or confinement, with access to shelter from heat, cold, wind, rain, snow, or excessive direct sunlight if it can reasonably be expected that the companion animal would become sick or suffer in any other way as a result of or due to the lack of adequate shelter.

(E) No person who confines or who is the custodian or caretaker of a companion animal shall recklessly deprive the companion animal of necessary sustenance or confine the companion animal without supplying it during the confinement with sufficient quantities of good, wholesome food and water.

(F) No owner, manager, or employee of a dog kennel who confines or is the custodian or caretaker of a companion animal shall knowingly do any of the following:

(1) Torture, torment, needlessly mutilate or maim, cruelly beat, poison, needlessly kill, or commit an act of cruelty against the companion animal;

(2) Deprive the companion animal of necessary sustenance or confine the companion animal without supplying it during the confinement with sufficient quantities of good, wholesome food and water if it is reasonably expected that the companion animal would die or experience unnecessary or unjustifiable pain or suffering as a result of the deprivation or confinement;

(3) Impound or confine the companion animal without affording it, during the impoundment or confinement, with access to shelter from heat, cold, wind, rain, snow, or excessive direct sunlight if it is reasonably expected that the companion animal would die or experience unnecessary or unjustifiable pain or suffering as a result of or due to the lack of adequate shelter.

~~(F)~~(G) No owner, manager, or employee of a dog kennel who confines or is the custodian or caretaker of a companion animal shall negligently do any of the following:

(1) Torture, torment, or commit an act of cruelty against the companion animal;

(2) Deprive the companion animal of necessary sustenance or confine the companion animal without supplying it during the confinement with sufficient quantities of good, wholesome food and water if it can reasonably be expected that the companion animal would become sick or suffer in any other way as a result of or due to the deprivation or confinement;

(3) Impound or confine the companion animal without affording it, during the impoundment or confinement, with access to shelter from heat, cold, wind, rain, snow, or excessive direct sunlight if it can reasonably be expected that the companion animal would become sick or suffer in any other way as a result of or due to the lack of adequate shelter.

~~(G)~~(H) Divisions (B), (C), (D), (E), ~~and (F)~~, and (G) of this section do not apply to any of the following:

(1) A companion animal used in scientific research conducted by an institution in accordance with the federal animal welfare act and related regulations;

(2) The lawful practice of veterinary medicine by a person who has been issued a license, temporary permit, or registration certificate to do so under Chapter 4741. of the Revised Code;

(3) Dogs being used or intended for use for hunting or field trial purposes, provided that the dogs are being treated in accordance with usual and commonly accepted practices for the care of hunting dogs;

(4) The use of common training devices, if the companion animal is being treated in accordance with usual and commonly accepted practices for the training of animals;

(5) The administering of medicine to a companion animal that was properly prescribed by a

person who has been issued a license, temporary permit, or registration certificate under Chapter 4741. of the Revised Code.

~~(H)~~(I) Notwithstanding any section of the Revised Code that otherwise provides for the distribution of fine moneys, the clerk of court shall forward all fines the clerk collects that are so imposed for any violation of this section to the treasurer of the political subdivision or the state, whose county humane society or law enforcement agency is to be paid the fine money as determined under this division. The treasurer to whom the fines are forwarded shall pay the fine moneys to the county humane society or the county, township, municipal corporation, or state law enforcement agency in this state that primarily was responsible for or involved in the investigation and prosecution of the violation. If a county humane society receives any fine moneys under this division, the county humane society shall use the fine moneys either to provide the training that is required for humane society agents under section 1717.061 of the Revised Code or to provide additional training for humane society agents.

Sec. 959.99. (A) Whoever violates section 959.18 or 959.19 of the Revised Code is guilty of a minor misdemeanor.

(B) Except as otherwise provided in this division, whoever violates section 959.02 of the Revised Code is guilty of a misdemeanor of the second degree. If the value of the animal killed or the injury done amounts to three hundred dollars or more, whoever violates section 959.02 of the Revised Code is guilty of a misdemeanor of the first degree.

(C) Whoever violates section 959.03, 959.06, division (C) of section 959.09, 959.12, or 959.17 or division (A) of section 959.15 of the Revised Code is guilty of a misdemeanor of the fourth degree.

(D) Whoever violates division (A) of section 959.13 or section 959.21 of the Revised Code is guilty of a misdemeanor of the second degree. In addition, the court may order the offender to forfeit the animal or livestock and may provide for its disposition, including, but not limited to, the sale of the animal or livestock. If an animal or livestock is forfeited and sold pursuant to this division, the proceeds from the sale first shall be applied to pay the expenses incurred with regard to the care of the animal from the time it was taken from the custody of the former owner. The balance of the proceeds from the sale, if any, shall be paid to the former owner of the animal.

(E)(1) Whoever violates division (B) or (E) of section 959.131 of the Revised Code is guilty of a misdemeanor of the first degree on a first offense and a felony of the fifth degree on each subsequent offense.

(2) Whoever violates division (C) of section 959.131 of the Revised Code is guilty of a felony of the fifth degree.

(3) Whoever violates section 959.01 of the Revised Code or division (D) of section 959.131 of the Revised Code is guilty of a misdemeanor of the second degree on a first offense and a misdemeanor of the first degree on each subsequent offense.

(4) Whoever violates division ~~(E)~~(F) of section 959.131 of the Revised Code is guilty of a felony of the fifth degree.

(5) Whoever violates division ~~(F)~~(G) of section 959.131 of the Revised Code is guilty of a misdemeanor of the first degree.

(6)(a) A court may order a person who is convicted of or pleads guilty to a violation of

section 959.131 of the Revised Code to forfeit to an impounding agency, as defined in section 959.132 of the Revised Code, any or all of the companion animals in that person's ownership or care. The court also may prohibit or place limitations on the person's ability to own or care for any companion animals for a specified or indefinite period of time.

(b) A court may order a person who is convicted of or pleads guilty to a violation of division (A) of section 959.13 or section 959.131 of the Revised Code to reimburse an impounding agency for the reasonable and necessary costs incurred by the agency for the care of an animal or livestock that the agency impounded as a result of the investigation or prosecution of the violation, provided that the costs were not otherwise paid under section 959.132 of the Revised Code.

(7) If a court has reason to believe that a person who is convicted of or pleads guilty to a violation of section 959.131 or 959.21 of the Revised Code suffers from a mental or emotional disorder that contributed to the violation, the court may impose as a community control sanction or as a condition of probation a requirement that the offender undergo psychological evaluation or counseling. The court shall order the offender to pay the costs of the evaluation or counseling.

(F) Whoever violates section 959.14 of the Revised Code is guilty of a misdemeanor of the second degree on a first offense and a misdemeanor of the first degree on each subsequent offense.

(G) Whoever violates section 959.05 or 959.20 of the Revised Code is guilty of a misdemeanor of the first degree.

(H) Whoever violates section 959.16 of the Revised Code is guilty of a felony of the fourth degree for a first offense and a felony of the third degree on each subsequent offense.

(I) Whoever violates division (B) or (C) of section 959.15 of the Revised Code is guilty of a felony and shall be fined not more than ten thousand dollars.

Sec. 2901.01. (A) As used in the Revised Code:

(1) "Force" means any violence, compulsion, or constraint physically exerted by any means upon or against a person or thing.

(2) "Deadly force" means any force that carries a substantial risk that it will proximately result in the death of any person.

(3) "Physical harm to persons" means any injury, illness, or other physiological impairment, regardless of its gravity or duration.

(4) "Physical harm to property" means any tangible or intangible damage to property that, in any degree, results in loss to its value or interferes with its use or enjoyment. "Physical harm to property" does not include wear and tear occasioned by normal use.

(5) "Serious physical harm to persons" means any of the following:

(a) Any mental illness or condition of such gravity as would normally require hospitalization or prolonged psychiatric treatment;

(b) Any physical harm that carries a substantial risk of death;

(c) Any physical harm that involves some permanent incapacity, whether partial or total, or that involves some temporary, substantial incapacity;

(d) Any physical harm that involves some permanent disfigurement or that involves some temporary, serious disfigurement;

(e) Any physical harm that involves acute pain of such duration as to result in substantial suffering or that involves any degree of prolonged or intractable pain.

(6) "Serious physical harm to property" means any physical harm to property that does either of the following:

(a) Results in substantial loss to the value of the property or requires a substantial amount of time, effort, or money to repair or replace;

(b) Temporarily prevents the use or enjoyment of the property or substantially interferes with its use or enjoyment for an extended period of time.

(7) "Risk" means a significant possibility, as contrasted with a remote possibility, that a certain result may occur or that certain circumstances may exist.

(8) "Substantial risk" means a strong possibility, as contrasted with a remote or significant possibility, that a certain result may occur or that certain circumstances may exist.

(9) "Offense of violence" means any of the following:

(a) A violation of section 2903.01, 2903.02, 2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.15, 2903.21, 2903.211, 2903.22, 2905.01, 2905.02, 2905.11, 2905.32, 2907.02, 2907.03, 2907.05, 2909.02, 2909.03, 2909.24, 2911.01, 2911.02, 2911.11, 2917.01, 2917.02, 2917.03, 2917.31, 2919.25, 2921.03, 2921.04, 2921.34, or 2923.161, of division (A)(1) of section 2903.34, of division (A)(1), (2), or (3) of section 2911.12, or of division (B)(1), (2), (3), or (4) of section 2919.22 of the Revised Code or felonious sexual penetration in violation of former section 2907.12 of the Revised Code;

(b) A violation of an existing or former municipal ordinance or law of this or any other state or the United States, substantially equivalent to any section, division, or offense listed in division (A)(9)(a) of this section;

(c) An offense, other than a traffic offense, under an existing or former municipal ordinance or law of this or any other state or the United States, committed purposely or knowingly, and involving physical harm to persons or a risk of serious physical harm to persons;

(d) A conspiracy or attempt to commit, or complicity in committing, any offense under division (A)(9)(a), (b), or (c) of this section;

(e) A violation of division (C) of section 959.131 of the Revised Code.

(10)(a) "Property" means any property, real or personal, tangible or intangible, and any interest or license in that property. "Property" includes, but is not limited to, cable television service, other telecommunications service, telecommunications devices, information service, computers, data, computer software, financial instruments associated with computers, other documents associated with computers, or copies of the documents, whether in machine or human readable form, trade secrets, trademarks, copyrights, patents, and property protected by a trademark, copyright, or patent. "Financial instruments associated with computers" include, but are not limited to, checks, drafts, warrants, money orders, notes of indebtedness, certificates of deposit, letters of credit, bills of credit or debit cards, financial transaction authorization mechanisms, marketable securities, or any computer system representations of any of them.

(b) As used in division (A)(10) of this section, "trade secret" has the same meaning as in section 1333.61 of the Revised Code, and "telecommunications service" and "information service" have the same meanings as in section 2913.01 of the Revised Code.

(c) As used in divisions (A)(10) and (13) of this section, "cable television service," "computer," "computer software," "computer system," "computer network," "data," and

"telecommunications device" have the same meanings as in section 2913.01 of the Revised Code.

(11) "Law enforcement officer" means any of the following:

(a) A sheriff, deputy sheriff, constable, police officer of a township or joint police district, marshal, deputy marshal, municipal police officer, member of a police force employed by a metropolitan housing authority under division (D) of section 3735.31 of the Revised Code, or state highway patrol trooper;

(b) An officer, agent, or employee of the state or any of its agencies, instrumentalities, or political subdivisions, upon whom, by statute, a duty to conserve the peace or to enforce all or certain laws is imposed and the authority to arrest violators is conferred, within the limits of that statutory duty and authority;

(c) A mayor, in the mayor's capacity as chief conservator of the peace within the mayor's municipal corporation;

(d) A member of an auxiliary police force organized by county, township, or municipal law enforcement authorities, within the scope of the member's appointment or commission;

(e) A person lawfully called pursuant to section 311.07 of the Revised Code to aid a sheriff in keeping the peace, for the purposes and during the time when the person is called;

(f) A person appointed by a mayor pursuant to section ~~737.04~~737.10 of the Revised Code as a special patrolling officer during riot or emergency, for the purposes and during the time when the person is appointed;

(g) A member of the organized militia of this state or the armed forces of the United States, lawfully called to duty to aid civil authorities in keeping the peace or protect against domestic violence;

(h) A prosecuting attorney, assistant prosecuting attorney, secret service officer, or municipal prosecutor;

(i) A veterans' home police officer appointed under section 5907.02 of the Revised Code;

(j) A member of a police force employed by a regional transit authority under division (Y) of section 306.35 of the Revised Code;

(k) A special police officer employed by a port authority under section 4582.04 or 4582.28 of the Revised Code;

(l) The house of representatives sergeant at arms if the house of representatives sergeant at arms has arrest authority pursuant to division (E)(1) of section 101.311 of the Revised Code and an assistant house of representatives sergeant at arms;

(m) The senate sergeant at arms and an assistant senate sergeant at arms;

(n) A special police officer employed by a municipal corporation at a municipal airport, or other municipal air navigation facility, that has scheduled operations, as defined in section 119.3 of Title 14 of the Code of Federal Regulations, 14 C.F.R. 119.3, as amended, and that is required to be under a security program and is governed by aviation security rules of the transportation security administration of the United States department of transportation as provided in Parts 1542. and 1544. of Title 49 of the Code of Federal Regulations, as amended.

(12) "Privilege" means an immunity, license, or right conferred by law, bestowed by express or implied grant, arising out of status, position, office, or relationship, or growing out of necessity.

(13) "Contraband" means any property that is illegal for a person to acquire or possess under

a statute, ordinance, or rule, or that a trier of fact lawfully determines to be illegal to possess by reason of the property's involvement in an offense. "Contraband" includes, but is not limited to, all of the following:

(a) Any controlled substance, as defined in section 3719.01 of the Revised Code, or any device or paraphernalia;

(b) Any unlawful gambling device or paraphernalia;

(c) Any dangerous ordnance or obscene material.

(14) A person is "not guilty by reason of insanity" relative to a charge of an offense only if the person proves, in the manner specified in section 2901.05 of the Revised Code, that at the time of the commission of the offense, the person did not know, as a result of a severe mental disease or defect, the wrongfulness of the person's acts.

(B)(1)(a) Subject to division (B)(2) of this section, as used in any section contained in Title XXIX of the Revised Code that sets forth a criminal offense, "person" includes all of the following:

(i) An individual, corporation, business trust, estate, trust, partnership, and association;

(ii) An unborn human who is viable.

(b) As used in any section contained in Title XXIX of the Revised Code that does not set forth a criminal offense, "person" includes an individual, corporation, business trust, estate, trust, partnership, and association.

(c) As used in division (B)(1)(a) of this section:

(i) "Unborn human" means an individual organism of the species *Homo sapiens* from fertilization until live birth.

(ii) "Viable" means the stage of development of a human fetus at which there is a realistic possibility of maintaining and nourishing of a life outside the womb with or without temporary artificial life-sustaining support.

(2) Notwithstanding division (B)(1)(a) of this section, in no case shall the portion of the definition of the term "person" that is set forth in division (B)(1)(a)(ii) of this section be applied or construed in any section contained in Title XXIX of the Revised Code that sets forth a criminal offense in any of the following manners:

(a) Except as otherwise provided in division (B)(2)(a) of this section, in a manner so that the offense prohibits or is construed as prohibiting any pregnant woman or her physician from performing an abortion with the consent of the pregnant woman, with the consent of the pregnant woman implied by law in a medical emergency, or with the approval of one otherwise authorized by law to consent to medical treatment on behalf of the pregnant woman. An abortion that violates the conditions described in the immediately preceding sentence may be punished as a violation of section 2903.01, 2903.02, 2903.03, 2903.04, 2903.05, 2903.06, 2903.08, 2903.11, 2903.12, 2903.13, 2903.14, 2903.21, or 2903.22 of the Revised Code, as applicable. An abortion that does not violate the conditions described in the second immediately preceding sentence, but that does violate section 2919.12, division (B) of section 2919.13, or section 2919.15, 2919.151, 2919.17, or 2919.18 of the Revised Code, may be punished as a violation of section 2919.12, division (B) of section 2919.13, or section 2919.15, 2919.151, 2919.17, or 2919.18 of the Revised Code, as applicable. Consent is sufficient under this division if it is of the type otherwise adequate to permit medical treatment to the pregnant woman, even if it does not comply with section 2919.12 of the Revised Code.

(b) In a manner so that the offense is applied or is construed as applying to a woman based on an act or omission of the woman that occurs while she is or was pregnant and that results in any of the following:

- (i) Her delivery of a stillborn baby;
- (ii) Her causing, in any other manner, the death in utero of a viable, unborn human that she is carrying;
- (iii) Her causing the death of her child who is born alive but who dies from one or more injuries that are sustained while the child is a viable, unborn human;
- (iv) Her causing her child who is born alive to sustain one or more injuries while the child is a viable, unborn human;
- (v) Her causing, threatening to cause, or attempting to cause, in any other manner, an injury, illness, or other physiological impairment, regardless of its duration or gravity, or a mental illness or condition, regardless of its duration or gravity, to a viable, unborn human that she is carrying.

(C) As used in Title XXIX of the Revised Code:

(1) "School safety zone" consists of a school, school building, school premises, school activity, and school bus.

(2) "School," "school building," and "school premises" have the same meanings as in section 2925.01 of the Revised Code.

(3) "School activity" means any activity held under the auspices of a board of education of a city, local, exempted village, joint vocational, or cooperative education school district; a governing authority of a community school established under Chapter 3314. of the Revised Code; a governing board of an educational service center, or the governing body of a school for which the state board of education prescribes minimum standards under section 3301.07 of the Revised Code.

(4) "School bus" has the same meaning as in section 4511.01 of the Revised Code.

Sec. 3381.17. From the funds available therefor from a tax levy authorized under section 3381.16 or, if applicable, sections ~~5743.021 and 5743.321, 5743.511, 5743.621, and 5743.631~~ of the Revised Code, a regional arts and cultural district by action of its board of trustees shall make annual grants to support the operating or capital expenses of such of the arts or cultural organizations located within the territory of the district as the board of trustees shall determine; provided, however, that not more than ten per cent of the amount granted in any calendar year shall be granted to arts and cultural organizations that are not qualifying arts or cultural organizations; and further provided that prior to making any grants in any calendar year, the board of trustees shall afford an opportunity for the presentation, either in person or in writing, of the suggestions of any area arts council, as defined in section 757.03 of the Revised Code, located within the district. Any such grant to an arts or cultural organization shall be on such terms and conditions as the board considers advisable.

Sec. 5743.01. As used in this chapter:

(A) "Person" includes individuals, firms, partnerships, associations, joint-stock companies, corporations, combinations of individuals of any form, and the state and any of its political subdivisions.

(B) "Wholesale dealer" includes only those persons:

(1) Who bring in or cause to be brought into this state unstamped cigarettes purchased directly from the manufacturer, producer, or importer of cigarettes for sale in this state but does not

include persons who bring in or cause to be brought into this state cigarettes with respect to which no evidence of tax payment is required thereon as provided in section 5743.04 of the Revised Code; or

(2) Who are engaged in the business of selling cigarettes, tobacco products, or vapor products to others for the purpose of resale.

"Wholesale dealer" does not include any cigarette manufacturer, export warehouse proprietor, or importer with a valid permit under 26 U.S.C. 5713 if that person sells cigarettes in this state only to wholesale dealers holding valid and current licenses under section 5743.15 of the Revised Code or to an export warehouse proprietor or another manufacturer.

(C) "Retail dealer" includes:

(1) In reference to dealers in cigarettes, every person other than a wholesale dealer engaged in the business of selling cigarettes in this state, regardless of whether the person is located in this state or elsewhere, and regardless of quantity, amount, or number of sales;

(2) In reference to dealers in tobacco products, any person in this state engaged in the business of selling tobacco products to ultimate consumers in this state, regardless of quantity, amount, or number of sales;

(3) In reference to dealers in vapor products, any person in this state engaged in the business of selling vapor products to ultimate consumers in this state, regardless of quantity, amount, or number of sales.

(D) "Sale" includes exchange, barter, gift, offer for sale, and distribution, and includes transactions in interstate or foreign commerce.

(E) "Cigarettes" includes any roll for smoking made wholly or in part of tobacco, irrespective of size or shape, and whether or not such tobacco is flavored, adulterated, or mixed with any other ingredient, the wrapper or cover of which is made of paper, reconstituted cigarette tobacco, homogenized cigarette tobacco, cigarette tobacco sheet, or any similar materials other than cigar tobacco.

(F) "Package" means the individual package, box, or other container in or from which retail sales of cigarettes are normally made or intended to be made.

(G) "Storage" includes any keeping or retention of cigarettes, tobacco products, or vapor products for use or consumption in this state.

(H) "Use" includes the exercise of any right or power incidental to the ownership of cigarettes, tobacco products, or vapor products.

(I) "Tobacco product" or "other tobacco product" means any product made from tobacco, other than cigarettes, that is made for smoking or chewing, or both, and snuff.

(J) "Wholesale price" means the invoice price, including all federal excise taxes, at which the manufacturer of the tobacco product sells the tobacco product to unaffiliated distributors, at which the manufacturer of the vapor product sells the vapor product to vapor distributors, or at which the manufacturer or importer of cigarettes sells the packages of cigarettes to wholesale dealers, excluding any discounts based on the method of payment of the invoice or on time of payment of the invoice. If the taxpayer buys the tobacco products or vapor products from a person other than a manufacturer or buys the packages of cigarettes from a person other than a manufacturer or importer, "wholesale price" means the invoice price, including all federal excise taxes and excluding any discounts based on the method of payment of the invoice or on time of payment of the invoice.

(K) "Distributor" means:

(1) Any manufacturer who sells, barter, exchanges, or distributes tobacco products to a retail dealer in the state, except when selling to a retail dealer that has filed with the manufacturer a signed statement agreeing to pay and be liable for the tax imposed by section 5743.51 of the Revised Code;

(2) Any wholesale dealer located in the state who receives tobacco products from a manufacturer, or who receives tobacco products on which the tax imposed by this chapter has not been paid;

(3) Any wholesale dealer located outside the state who sells, barter, exchanges, or distributes tobacco products to a wholesale or retail dealer in the state; or

(4) Any retail dealer who receives tobacco products on which the tax has not or will not be paid by another distributor, including a retail dealer that has filed a signed statement with a manufacturer in which the retail dealer agrees to pay and be liable for the tax that would otherwise be imposed on the manufacturer by section 5743.51 of the Revised Code.

(L) "Taxpayer" means any person liable for the tax imposed by section 5743.51, 5743.511, 5743.62, ~~or 5743.621~~, 5743.63, or 5743.631 of the Revised Code.

(M) "Seller" means any person located outside this state engaged in the business of selling tobacco products or vapor products to consumers for storage, use, or other consumption in this state.

(N) "Manufacturer" means any person who manufactures and sells cigarettes, tobacco products, or vapor products.

(O) "Importer" means any person that is authorized, under a valid permit issued under Section 5713 of the Internal Revenue Code, to import finished cigarettes into the United States, either directly or indirectly.

(P) "Little cigar" means any roll for smoking, other than cigarettes, made wholly or in part of tobacco that uses an integrated cellulose acetate filter or other filter and is wrapped in any substance containing tobacco, other than natural leaf tobacco.

(Q) "Premium cigar" means any roll for smoking, other than cigarettes and little cigars, that is made wholly or in part of tobacco and that has all of the following characteristics:

(1) The binder and wrapper of the roll consist entirely of leaf tobacco.

(2) The roll contains no filter or tip, nor any mouthpiece consisting of a material other than tobacco.

(3) The weight of one thousand such rolls is at least six pounds.

(R) "Maximum tax amount" means fifty cents plus the tax adjustment factor computed under this division.

In April of each year beginning in 2018, the tax commissioner shall compute a tax adjustment factor by multiplying fifty cents by the cumulative percentage increase in the consumer price index (all items, all urban consumers) prepared by the bureau of labor statistics of the United States department of labor from January 1, 2017, to the last day of December of the preceding year and rounding the resulting product to the nearest one cent; provided, that the tax adjustment factor for any year shall not be less than that for the immediately preceding year. The maximum tax amount resulting from the computation of the tax adjustment factor applies on and after the ensuing first day of July through the thirtieth day of June thereafter.

(S) "Secondary manufacturer" means any person in this state engaged in the business of

repackaging, reconstituting, diluting, or reprocessing a vapor product for resale to consumers.

(T) "Vapor product" means any liquid solution or other substance that (1) contains nicotine and (2) is depleted as it is used in an electronic smoking product. "Vapor product" does not include any solution or substance regulated as a drug, device, or combination product under Chapter V of the "Federal Food, Drug, and Cosmetic Act," 21 U.S.C. 301, et seq.

(U) "Electronic smoking product" means any noncombustible product, other than a cigarette or tobacco product, that (1) contains or is designed to use vapor products and (2) employs a heating element, power source, electronic circuit, or other electronic, chemical, or mechanical means, regardless of shape or size, that can be used to produce vapor from the vapor product. "Electronic smoking product" includes, but is not limited to, an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, electronic hookah, vape pen, vaporizer, or similar product or device, but does not include any product regulated as a drug, device, or combination product under Chapter V of the "Federal Food, Drug, and Cosmetic Act," 21 U.S.C. 301, et seq.

(V) "Vapor distributor" means any person that:

- (1) Sells vapor products to a retail dealer;
- (2) Is a retail dealer that receives vapor products with respect to which the tax imposed by this chapter has not or will not be paid by another person that is a vapor distributor;
- (3) Is a secondary manufacturer;
- (4) Is a wholesale dealer located in this state that receives vapor products from a manufacturer, or receives vapor products on which the tax imposed by this chapter has not been paid;
- (5) Is a wholesale dealer located outside this state that sells vapor products to a wholesale dealer in this state.

(W) "Vapor volume" means one of the following, as applicable:

- (1) If a vapor product is sold in liquid form, one-tenth of one milliliter of vapor product;
- (2) If the vapor product is sold in a nonliquid form, one-tenth of one gram of vapor product.

Sec. 5743.021. (A) As used in this section, "qualifying regional arts and cultural district" means a regional arts and cultural district created under section 3381.04 of the Revised Code in a county having a population of one million two hundred thousand or more according to the 2000 federal decennial census.

(B) For one or more of the purposes for which a tax may be levied under section 3381.16 of the Revised Code and for the purposes of paying the expenses of administering the tax and the expenses charged by a board of elections to hold an election on a question submitted under this section, the board of county commissioners of a county that has within its territorial boundaries a qualifying regional arts and cultural district may levy a tax on the sale of cigarettes sold for resale at retail in the county composing the district. ~~The rate of the tax, when added to the rate of any other tax concurrently levied by the board under this section, shall not exceed fifteen mills per cigarette, and shall be computed on each cigarette sold. Only as follows:~~

(1) If the tax begins to apply before the first day of the first month after the effective date of this amendment, the tax shall be computed on each cigarette sold, and the rate of the tax, when added to the rate of any other tax concurrently levied by the board under this section, shall not exceed fifteen mills per cigarette;

(2) If the tax begins to apply on or after the first day of the first month after the effective date

of this amendment, the tax shall be computed on packages of cigarettes, and the rate of the tax, when added to the rate of any other tax concurrently levied by the board under this section, shall not exceed nine per cent of the wholesale price of the package of cigarettes.

Only one sale of the same article shall be used in computing the amount of tax due. The tax may be levied for any number of years not exceeding ten years.

The tax shall be levied pursuant to a resolution of the board of county commissioners approved by a majority of the electors in the county voting on the question of levying the tax. The resolution shall specify the rate of the tax, the number of years the tax will be levied, and the purposes for which the tax is levied. The election may be held on the date of a general, primary, or special election held not sooner than ninety days after the date the board certifies its resolution to the board of elections. If approved by the electors, the tax shall take effect on the first day of the month specified in the resolution but not sooner than the first day of the month that is at least sixty days after the certification of the election results by the board of elections. A copy of the resolution levying the tax shall be certified to the tax commissioner at least sixty days prior to the date on which the tax is to become effective.

A board of county commissioners may adopt a resolution under this division proposing to replace a tax levied under division (B)(1) of this section with a tax levied under division (B)(2) of this section. Such a resolution shall state, in addition to other information required under this division, that the existing levy or levies terminate upon the passage of the replacement levy. The failure of the electors to approve a replacement levy does not terminate the existing levy or levies.

A board of county commissioners that proposes to levy a tax under division (B)(2) of this section, including a tax that would replace a tax levied under division (B)(1) of this section, may combine that question with the question of a tax under section 5743.511 of the Revised Code.

~~(C)~~(1) The form of the ballot in an election held to propose a tax under division (B)(1) of this section shall be as follows, or in any other form acceptable to the secretary of state:

"For the purpose of _____ (insert the purpose or purposes of the tax), shall an excise tax be levied throughout _____ County for the benefit of the _____ (name of the qualifying regional arts and cultural district) on the sale of cigarettes at wholesale at the rate of _____ mills per cigarette for _____ years?"

	For the tax
	Against the tax

"

(2) The form of the ballot in an election held to propose a tax under division (B)(2) of this section shall be as follows, or in any other form acceptable to the secretary of state:

"For the purpose of _____ (insert the purpose or purposes of the tax), shall an excise tax be levied throughout _____ County for the benefit of the _____ (name of the qualifying regional arts and cultural district) on the sale of cigarettes at wholesale at the rate of _____ of the wholesale price of a package of cigarettes for _____ years?"

	<u>For the tax</u>	
	<u>Against the tax</u>	"

If the resolution of the board of county commissioners provides that an existing levy or levies will be terminated upon the passage of a replacement levy, the ballot must, for each levy that will be terminated, include a statement that: "An existing tax of ___ mills (stating the millage of the existing tax) per cigarette, having ___ years remaining, will be terminated and replaced upon the passage of this tax."

If the resolution combines the question of a tax under division (B)(2) of this section with the question of a tax under section 5743.511 of the Revised Code, the ballot shall contain both the language prescribed in this division and the language prescribed in division (C) of section 5743.511 of the Revised Code, and electors may cast a vote either "For both taxes" or "Against both taxes."

(D) All money arising from taxes levied on behalf of each district under this section and section 5743.321 of the Revised Code shall be credited as follows:

(1) To the tax refund fund created by section 5703.052 of the Revised Code, amounts equal to the refunds from each tax levied under this section and section 5743.321 of the Revised Code and certified by the tax commissioner pursuant to section 5743.05 of the Revised Code;

(2) Following the crediting of amounts pursuant to division (D)(1) of this section:

(a) To the permissive tax distribution fund created under section 4301.423 of the Revised Code, an amount equal to ninety-eight per cent of the remainder collected;

(b) To the local excise tax administrative fund, which is hereby created in the state treasury, an amount equal to two per cent of such remainder, for use by the tax commissioner in defraying costs incurred in administering the tax.

On or before the tenth day of each month, the tax commissioner shall distribute the amount credited to the permissive tax distribution fund during the preceding month by providing for payment of the appropriate amount to the county treasurer of the county in which the tax is levied.

Sec. 5743.025. In addition to the return required by section 5743.03 of the Revised Code, each retail dealer of cigarettes in a county in which a tax is levied under section 5743.021, 5743.024, or 5743.026 of the Revised Code shall, within thirty days after the date on which the tax takes effect, make and file a return, on forms prescribed by the tax commissioner, showing the total number of cigarettes or, in the case of a tax described in division (B)(2) of section 5743.021 of the Revised Code, the total number of packages of cigarettes and the wholesale price of each package which such retail dealer had on hand as of the beginning of business on the date on which the tax takes effect, and such other information as the commissioner deems necessary for the administration of section 5743.021, 5743.024, or 5743.026 of the Revised Code. Each such retail dealer shall deliver the return together with a remittance of the additional amount of tax due on the cigarettes shown on such return to the commissioner. Any retail dealer of cigarettes who fails to file a return under this section shall, for each day the retail dealer so fails, forfeit and pay into the state treasury the sum of one dollar as revenue arising from the tax imposed by section 5743.021, 5743.024, or 5743.026 of the Revised Code, and such sum may be collected by assessment in the manner provided in section 5743.081 of

the Revised Code. For thirty days after the effective date of a tax imposed by section 5743.021, 5743.024, or 5743.026 of the Revised Code, a retail dealer may possess for sale or sell in the county in which the tax is levied cigarettes not bearing the stamp required by section 5743.03 of the Revised Code to evidence payment of the county tax but on which the tax has or will be paid.

Sec. 5743.03. (A) Except as provided in section 5743.04 of the Revised Code, the taxes imposed under sections 5743.02, 5743.021, 5743.024, and 5743.026 of the Revised Code shall be paid by the purchase of tax stamps. A tax stamp shall be affixed to each package of ~~an aggregate denomination not less than the amount of the tax upon the contents thereof~~cigarettes. The tax stamp, so affixed, shall be prima-facie evidence of payment of the tax.

Except as is provided in the rules prescribed by the tax commissioner under authority of sections 5743.01 to 5743.20 of the Revised Code, and unless tax stamps have been previously affixed, they shall be so affixed by each wholesale dealer, and canceled by writing or stamping across the face thereof the number assigned to such wholesale dealer by the tax commissioner for that purpose, prior to the delivery of any cigarettes to any person in this state, or in the case of a tax levied pursuant to section 5743.021, 5743.024, or 5743.026 of the Revised Code, prior to the delivery of cigarettes to any person in the county in which the tax is levied.

(B) Except as provided in the rules prescribed by the commissioner under authority of sections 5743.01 to 5743.20 of the Revised Code, each retail dealer, within twenty-four hours after the receipt of any cigarettes at the retail dealer's place of business, shall inspect the cigarettes to ensure that tax stamps are affixed. The inspection shall be completed before the cigarettes are delivered to any person in this state, or, in the case of a tax levied pursuant to section 5743.021, 5743.024, or 5743.026 of the Revised Code, before the cigarettes are delivered to any person in the county in which the tax is levied.

(C) Whenever any cigarettes are found in the place of business of any retail dealer without proper tax stamps affixed thereto and canceled, it is presumed that such cigarettes are kept therein in violation of sections 5743.01 to 5743.20 of the Revised Code.

(D) Each wholesale dealer who purchases cigarettes without proper tax stamps affixed thereto shall, on or before the last day of each month, make and file a return for the preceding calendar month, on such form as is prescribed by the tax commissioner, showing the dealer's entire purchases and sales of cigarettes, packages of cigarettes, including the wholesale price of each package, and stamps for such month and accurate inventories as of the beginning and end of each month of cigarettes, stamped or unstamped; cigarette tax stamps affixed or unaffixed; and such other information as the commissioner finds necessary to the proper administration of sections 5743.01 to 5743.20 of the Revised Code. The commissioner may extend the time for making and filing returns and may remit all or any part of amounts of penalties that may become due under sections 5743.01 to 5743.20 of the Revised Code. The wholesale dealer shall deliver the return together with a remittance of the tax deficiency reported thereon to the commissioner.

(E) Any wholesale dealer who fails to file a return under this section and the rules of the commissioner, other than a report required pursuant to division (F) of this section, may be required, for each day the dealer so fails, to forfeit and pay into the state treasury the sum of one dollar as revenue arising from the tax imposed by sections 5743.01 to 5743.20 of the Revised Code and such sum may be collected by assessment in the manner provided in section 5743.081 of the Revised

Code. If the commissioner finds it necessary in order to insure the payment of the tax imposed by sections 5743.01 to 5743.20 of the Revised Code, the commissioner may require returns and payments to be made other than monthly. The returns shall be signed by the wholesale dealer or an authorized agent thereof.

(F) Except as otherwise provided in this division, each person required to file a tax return under section 5743.03, 5743.52, or 5743.62 of the Revised Code shall report to the commissioner the quantity of all cigarettes, packages of cigarettes, and roll-your-own cigarette tobacco sold in Ohio for each brand not covered by the tobacco master settlement agreement for which the person is liable for the taxes levied under section 5743.02, 5743.51, or 5743.62 of the Revised Code. A vapor distributor licensed to engage solely in the distribution of vapor products under section 5743.61 of the Revised Code is not required to file the report.

As used in this division, "tobacco master settlement agreement" has the same meaning as in section 183.01 of the Revised Code.

(G) The report required by division (F) of this section shall be made on a form prescribed by the commissioner and shall be filed not later than the last day of each month for the previous month, except that if the commissioner determines that the quantity reported by a person does not warrant monthly reporting, the commissioner may authorize reporting at less frequent intervals. The commissioner may assess a penalty of not more than two hundred fifty dollars for each month or portion thereof that a person fails to timely file a required report, and such sum may be collected by assessment in the manner provided in section 5743.081 of the Revised Code. All money collected under this division shall be considered as revenue arising from the taxes imposed by sections 5743.01 to 5743.20 of the Revised Code.

(H) The commissioner may sell tax stamps only to a licensed wholesale dealer, except as otherwise authorized by the commissioner. The commissioner may charge the costs associated with the shipment of tax stamps to the licensed wholesale dealer. Amounts collected from such charges shall be credited to the cigarette tax enforcement fund created under section 5743.15 of the Revised Code.

Sec. 5743.05. The tax commissioner shall sell all stamps provided for by section 5743.03 of the Revised Code. ~~The stamps~~ Each stamp that is to be affixed to a package of cigarettes shall be sold at their face value for the amount of tax due on that package, except the commissioner shall, by rule, authorize the sale of stamps to wholesale dealers in this state, or to wholesale dealers outside this state, at a discount of not less than one and eight-tenths per cent or more than ten per cent of ~~their face values~~ such tax due, as a commission for affixing and canceling the stamps.

The commissioner, by rule, shall authorize the delivery of stamps to wholesale dealers in this state and to wholesale dealers outside this state on credit. If such a dealer has not been in good credit standing with this state for five consecutive years preceding the purchase, the commissioner shall require the dealer to file with the commissioner a bond to the state in the amount and in the form prescribed by the commissioner, with surety to the satisfaction of the commissioner, conditioned on payment to the treasurer of state or the commissioner within thirty days or the following twenty-third day of June, whichever comes first for stamps delivered within that time. If such a dealer has been in good credit standing with this state for five consecutive years preceding the purchase, the commissioner shall not require that the dealer file such a bond but shall require payment for the

stamps within thirty days after purchase of the stamps or the following twenty-third day of June, whichever comes first. ~~Stamps-Each stamp that is sold to a dealer not required to file a bond shall be sold at face value for the amount of tax due on that package of cigarettes.~~ The maximum amount that may be sold on credit to a dealer not required to file a bond shall equal one hundred ten per cent of the dealer's average monthly purchases over the preceding calendar year. The maximum amount shall be adjusted to reflect any changes in the tax rate and may be adjusted, upon application to the commissioner by the dealer, to reflect changes in the business operations of the dealer. The maximum amount shall be applicable to the period between the first day of July to the following twenty-third day of June. Payment by a dealer not required to file a bond shall be remitted by electronic funds transfer as prescribed by section 5743.051 of the Revised Code. If a dealer not required to file a bond fails to make the payment in full within the required payment period, the commissioner shall not thereafter sell stamps to that dealer until the dealer pays the outstanding amount, including penalty and interest on that amount as prescribed in this chapter, and the commissioner thereafter may require the dealer to file a bond until the dealer is restored to good standing. The commissioner shall limit delivery of stamps on credit to the period running from the first day of July of the fiscal year until the twenty-third day of the following June. Any discount allowed as a commission for affixing and canceling stamps shall be allowed with respect to sales of stamps on credit.

The commissioner shall redeem and pay for any destroyed, unused, or spoiled tax stamps at their net value, and shall refund to wholesale dealers the net amount of state and county taxes paid erroneously or paid on cigarettes that have been sold in interstate or foreign commerce or that have become unsalable, and the net amount of county taxes that were paid on cigarettes that have been sold at retail or for retail sale outside a taxing county.

An application for a refund of tax shall be filed with the commissioner, on the form prescribed by the commissioner for that purpose, within three years from the date the tax stamps are destroyed or spoiled, from the date of the erroneous payment, or from the date that cigarettes on which taxes have been paid have been sold in interstate or foreign commerce or have become unsalable.

On the filing of the application, the commissioner shall determine the amount of refund to which the applicant is entitled, payable from receipts of the state tax, and, if applicable, payable from receipts of a county tax. If the amount is not less than that claimed, the commissioner shall certify the amount to the director of budget and management and treasurer of state for payment from the tax refund fund created by section 5703.052 of the Revised Code. If the amount is less than that claimed, the commissioner shall proceed in accordance with section 5703.70 of the Revised Code.

If a refund is granted for payment of an illegal or erroneous assessment issued by the department, the refund shall include interest on the amount of the refund from the date of the overpayment. The interest shall be computed at the rate per annum prescribed by section 5703.47 of the Revised Code.

Sec. 5743.33. ~~Except as provided in section 5743.331 of the Revised Code, every~~ Every person who has acquired cigarettes for use, storage, or other consumption subject to the tax levied under section 5743.32, 5743.321, 5743.323, or 5743.324 of the Revised Code, shall, on or before the fifteenth day of the month following receipt of such cigarettes, file with the tax commissioner a return ~~showing the amount of cigarettes acquired,~~ together with remittance of the tax thereon. The

return shall include, in the case of a tax described in division (B)(2) of section 5743.021 of the Revised Code, the number and wholesale price of packages of cigarettes acquired or, in the case of any other tax, the number of cigarettes acquired. No such person shall transport within this state, cigarettes that have a wholesale value in excess of three hundred dollars, unless that person has obtained consent to transport the cigarettes from the department of taxation prior to such transportation. Such consent shall not be required if the applicable taxes levied under sections 5743.02, 5743.021, 5743.024, and 5743.026 of the Revised Code have been paid. Application for the consent shall be in the form prescribed by the tax commissioner.

Every person transporting such cigarettes shall possess the consent while transporting or possessing the cigarettes within this state and shall produce the consent upon request of any law enforcement officer or authorized agent of the tax commissioner.

Any person transporting such cigarettes without the consent required by this section, shall be subject to the provisions of this chapter, including the applicable taxes imposed under sections 5743.02, 5743.021, 5743.024, and 5743.026 of the Revised Code.

Sec. 5743.511. (A) As used in this section, "qualifying regional arts and cultural district" has the same meaning as in section 5743.021 of the Revised Code.

(B) For one or more of the purposes for which a tax may be levied under section 3381.16 of the Revised Code and for the purposes of paying the expenses of administering the tax and the expenses charged by a board of elections to hold an election on a question submitted under this section, the board of county commissioners of a county that has within its territorial boundaries a qualifying regional arts and cultural district may, on or after the first day of the first month after the effective date of this amendment, levy a tax on the sale of vapor products sold for resale at retail in the county composing the district at the rate of up to nine per cent of the wholesale price of the vapor product. Only one sale of the same article shall be used in computing the amount of tax due. The tax may be levied for any number of years not exceeding ten years.

The tax shall be levied pursuant to a resolution of the board of county commissioners approved by a majority of the electors in the county voting on the question of levying the tax. The resolution shall specify the rate of the tax, the number of years the tax will be levied, and the purposes for which the tax is levied. The election may be held on the date of a general, primary, or special election held not sooner than ninety days after the date the board of county commissioners certifies its resolution to the board of elections. If approved by the electors, the tax shall take effect on the first day of the month specified in the resolution but not sooner than the first day of the month that is at least sixty days after the certification of the election results by the board of elections. A copy of the resolution levying the tax shall be certified to the tax commissioner at least sixty days prior to the date on which the tax is to become effective.

(C) The form of the ballot in an election held to propose a tax under this section shall be as follows, or in any other form acceptable to the secretary of state:

"For the purpose of _____ (insert the purpose or purposes of the tax), shall an excise tax be levied throughout _____ County for the benefit of the _____ (name of the qualifying regional arts and cultural district) on the sale of vapor products at wholesale at the rate of _____ of the wholesale price of the vapor product for _____ years?"

	<u>For the tax</u>	"
	<u>Against the tax</u>	

(D) All money arising from taxes levied under this section and sections 5743.621 and 5743.631 of the Revised Code shall be credited as follows:

(1) To the tax refund fund created by section 5703.052 of the Revised Code, amounts equal to the refunds from each tax levied under this section, section 5743.621, and section 5743.631 of the Revised Code and certified by the tax commissioner pursuant to section 5743.53 of the Revised Code;

(2) Following the crediting of amounts pursuant to division (D)(1) of this section:

(a) To the permissive tax distribution fund created under section 4301.423 of the Revised Code, an amount equal to ninety-eight per cent of the remainder collected;

(b) To the local excise tax administrative fund, created under section 5743.021 of the Revised Code, an amount equal to two per cent of such remainder, for use by the tax commissioner in defraying costs incurred in administering the tax.

On or before the tenth day of each month, the tax commissioner shall distribute the amount credited to the permissive tax distribution fund during the preceding month by providing for payment of the appropriate amount to the county treasurer of the county in which the tax is levied.

Sec. 5743.52. (A) Each distributor of tobacco products or vapor distributor subject to the tax levied by section 5743.51 or 5743.511 of the Revised Code, on or before the twenty-third day of each month, shall file with the tax commissioner a return for the preceding month showing any information the tax commissioner finds necessary for the proper administration of this chapter, together with remittance of the tax due. The return and payment of the tax required by this section shall be filed and made electronically on or before the twenty-third day of the month following the reporting period. If the return is filed and the amount of tax shown on the return to be due is paid on or before the date the return is required to be filed, the distributor or vapor distributor is entitled to a discount equal to two and five-tenths per cent of the amount shown on the return to be due.

(B) Any person who fails to timely file the return and make payment of taxes as required under this section, section 5743.62, or section 5743.63 of the Revised Code may be required to pay an additional charge not exceeding the greater of fifty dollars or ten per cent of the tax due. Any additional charge imposed under this section may be collected by assessment as provided in section 5743.56 of the Revised Code.

(C) If any tax due is not paid timely in accordance with ~~sections 5743.52, this section or section 5743.62;~~ or 5743.63 of the Revised Code, the person liable for the tax shall pay interest, calculated at the rate per annum as prescribed by section 5703.47 of the Revised Code, from the date the tax payment was due to the date of payment or to the date an assessment is issued under section 5743.56 of the Revised Code, whichever occurs first. The commissioner may collect such interest by assessment pursuant to section 5743.56 of the Revised Code.

(D) The commissioner may authorize the filing of returns and the payment of the tax required by this section, section 5743.62, or section 5743.63 of the Revised Code for periods longer than a

calendar month.

(E) The commissioner may order any taxpayer to file with the commissioner security to the satisfaction of the commissioner conditioned upon filing the return and paying the taxes required under this section, section 5743.62, or section 5743.63 of the Revised Code if the commissioner believes that the collection of the tax may be in jeopardy.

Sec. 5743.521. In addition to the return required by section 5743.52 of the Revised Code, each retail dealer of vapor products in a county in which a tax is levied under section 5743.511 of the Revised Code shall, within thirty days after the date on which the tax takes effect, make and file a return, on a form prescribed by the tax commissioner, showing the total number of vapor products which such retail dealer had on hand as of the beginning of business on the date on which the tax takes effect and such other information as the commissioner deems necessary for the administration of that section. Each such retail dealer shall deliver the return together with a remittance of the additional amount of tax due on the vapor products shown on such return to the commissioner. Any retail dealer of vapor products who fails to file a return under this section shall, for each day the retail dealer so fails, forfeit and pay into the state treasury the sum of one dollar as revenue arising from the tax imposed by section 5743.511 of the Revised Code, and such sum may be collected by assessment in the manner provided in section 5743.56 of the Revised Code. For thirty days after the effective date of a tax imposed by section 5743.511 of the Revised Code, a retail dealer may possess for sale or sell in the county in which the tax is levied vapor products if the tax has or will be paid.

Sec. 5743.54. (A) Each distributor of tobacco products and each vapor distributor of vapor products shall maintain complete and accurate records of all purchases and sales of tobacco products or vapor products, and shall procure and retain all invoices, bills of lading, and other documents relating to the purchases and sales of those products. The distributor or vapor distributor shall keep open records and documents during business hours for the inspection of the tax commissioner, and shall preserve them for a period of three years from the date the return was due or was filed, whichever is later, unless the commissioner, in writing, consents to their destruction within that period, or orders that they be kept for a longer period of time.

(B)(1) Each distributor of tobacco products and each vapor distributor of vapor products subject to the tax levied by section 5743.51 or 5743.511 of the Revised Code shall mark on the invoices of tobacco products or vapor products sold that the tax levied by that section has been paid and shall indicate the distributor's or vapor distributor's account number as assigned by the commissioner.

(2) Each vapor distributor subject to the tax imposed by section 5743.51 of the Revised Code shall mark on all invoices the total weight of the vapor product, rounded to the nearest one-tenth of one gram, if the vapor product is not sold in liquid form. If the vapor product is sold in liquid form, the invoice shall instead indicate the total volume of the vapor product, rounded to the nearest one-tenth of one milliliter.

(C) No person shall make a false entry upon any invoice or record upon which an entry is required by this section and no person shall present any false entry for the inspection of the commissioner with the intent to evade the tax levied under section 5743.51, 5743.511, 5743.62, or 5743.621, 5743.63, or 5743.631 of the Revised Code.

Sec. 5743.55. Whenever the tax commissioner discovers any tobacco products or vapor

products, subject to the tax levied under section 5743.51, ~~5743.511~~, 5743.62, ~~or 5743.621~~, 5743.63, or ~~5743.631~~ of the Revised Code upon which the tax has not been paid or the commissioner has reason to believe the tax is being avoided, the commissioner may seize and take possession of the tobacco products or vapor products, which, upon seizure, shall be forfeited to the state. Within a reasonable time after seizure, the commissioner may sell the forfeited products. From the proceeds of this sale, the commissioner shall pay the costs incurred in the seizure and sale, and any proceeds remaining after the sale shall be considered as revenue arising from the tax. The seizure and sale shall not relieve any person from the fine or imprisonment provided for violation of sections 5743.51 to 5743.66 of the Revised Code. The commissioner shall make the sale where it is most convenient and economical, but may order the destruction of the forfeited products if the quantity or quality is not sufficient to warrant their sale.

Sec. 5743.56. (A) Any person required to pay the tax imposed by section 5743.51, ~~5743.511~~, 5743.62, ~~or 5743.621~~, 5743.63, or ~~5743.631~~ of the Revised Code is personally liable for the tax. The tax commissioner may make an assessment, based upon any information in the commissioner's possession, against any person who fails to file a return or pay any tax, interest, or additional charge as required by this chapter. The commissioner shall give the person assessed written notice of such assessment in the manner provided in section 5703.37 of the Revised Code. With the notice, the commissioner shall provide instructions on how to petition for reassessment and request a hearing on the petition.

(B) When the information in the possession of the tax commissioner indicates that a person liable for the tax imposed by section 5743.51, ~~5743.511~~, 5743.62, ~~or 5743.621~~, 5743.63, or ~~5743.631~~ of the Revised Code has not paid the full amount of tax due, the commissioner may audit a representative sample of the person's business and may issue an assessment based on such audit.

(C) A penalty of up to fifteen per cent may be added to all amounts assessed under this section. The tax commissioner may adopt rules providing for the imposition and remission of such penalties.

(D) Unless the person assessed files with the tax commissioner within sixty days after service of the notice of assessment, either personally or by certified mail, a written petition for reassessment signed by the person assessed or that person's authorized agent having knowledge of the facts, the assessment becomes final and the amount of the assessment is due and payable from the person assessed to the treasurer of state. A petition shall indicate the objections of the person assessed, but additional objections may be raised in writing if received by the commissioner prior to the date shown on the final determination. If the petition has been properly filed, the commissioner shall proceed under section 5703.60 of the Revised Code.

(E) After an assessment becomes final, if any portion of the assessment, including accrued interest, remains unpaid, a certified copy of the tax commissioner's entry making the assessment final may be filed in the office of the clerk of the court of common pleas in the county in which the person assessed resides or in which the person assessed conducts business. If the person assessed maintains no place of business in this state and is not a resident of this state, the certified copy of the entry may be filed in the office of the clerk of the court of common pleas of Franklin county.

Immediately upon the filing of the entry, the clerk shall enter a judgment for the state against the person assessed in the amount shown on the entry. The judgment may be filed by the clerk in a

loose-leaf book entitled "special judgments for state tobacco products tax," and shall have the same effect as other judgments. Execution shall issue upon the judgment upon the request of the commissioner, and all laws applicable to sales on execution shall apply to sales made under the judgment.

If the assessment is not paid in its entirety within sixty days after the day the assessment is issued, the portion of the assessment consisting of tax due shall bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code from the day the commissioner issues the assessment until the assessment is paid or until it is certified to the attorney general for collection under section 131.02 of the Revised Code, whichever comes first. If the unpaid portion of the assessment is certified to the attorney general for collection, the entire unpaid portion of the assessment shall bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code from the date of certification until the date it is paid in its entirety. Interest shall be paid in the same manner as the tax and may be collected by issuing an assessment under this section.

(F) If the tax commissioner believes that collection of the tax will be jeopardized unless proceedings to collect or secure collection of the tax are instituted without delay, the commissioner may issue a jeopardy assessment against the person liable for the tax. Immediately upon the issuance of the jeopardy assessment, the commissioner shall file an entry with the clerk of the court of common pleas in the manner prescribed by division (E) of this section. Notice of the jeopardy assessment shall be served on the person assessed or the legal representative of the person assessed, as provided in section 5703.37 of the Revised Code, within five days of the filing of the entry with the clerk. The total amount assessed is immediately due and payable, unless the person assessed files a petition for reassessment in accordance with division (D) of this section and provides security in a form satisfactory to the commissioner and in an amount sufficient to satisfy the unpaid balance of the assessment. Full or partial payment of the assessment does not prejudice the commissioner's consideration of the petition for reassessment.

(G) All money collected by the tax commissioner under this section shall be paid to the treasurer of state as revenue arising from the tax imposed by sections 5743.51, 5743.511, 5743.62, ~~and 5743.621~~, 5743.63, and 5743.631 of the Revised Code.

Sec. 5743.57. (A) If any corporation, limited liability company, or business trust required to file returns pursuant to section 5743.52, 5743.62, or 5743.63 of the Revised Code fails to remit to the state any tax due under section 5743.51, 5743.511, 5743.62, ~~or 5743.621~~, 5743.63, or 5743.631 of the Revised Code, any of its employees having control or supervision of or charged with the responsibility of filing returns and making payments, and any of its officers, members, managers, trustees, or other persons who are responsible for the execution of the corporation's, limited liability company's, or business trust's fiscal responsibilities, is personally liable for the failure to remit the tax. The dissolution, termination, or bankruptcy of the corporation, limited liability company, or business trust does not discharge a responsible person's liability for the corporation's, limited liability company's, or business trust's failure to remit the tax due. The tax commissioner may assess a responsible person under section 5743.56 of the Revised Code.

(B) Except for assessments against responsible persons under division (A) of this section, no assessment of the tax imposed by ~~sections~~ section 5743.51, 5743.511, 5743.62, ~~or 5743.621~~, 5743.63, or 5743.631 of the Revised Code shall be made by the tax commissioner more than three

years after the date on which the return for the period assessed was due or was filed, whichever date is later. This section does not bar an assessment when any of the following occurs:

(1) The person assessed failed to file a return required by section 5743.52, 5743.62, or 5743.63 of the Revised Code;

(2) The person assessed knowingly filed a false or fraudulent return;

(3) The person assessed and the tax commissioner have waived in writing the time limitation.

Sec. 5743.59. (A) No retail dealer of tobacco products or vapor products shall have in the retail dealer's possession tobacco products or vapor products on which the tax imposed by section 5743.51 and, if applicable, section 5743.511 of the Revised Code has not been paid unless the retail dealer is licensed under section 5743.61 of the Revised Code. Payment may be evidenced by invoices from distributors or vapor distributors stating the tax has been paid.

(B) The tax commissioner may inspect any place where tobacco products or vapor products subject to the tax levied under section 5743.51 or 5743.511 of the Revised Code are sold or stored.

(C) No person shall prevent or hinder the commissioner from making a full inspection of any place where tobacco products or vapor products subject to the tax imposed by section 5743.51 or 5743.511 of the Revised Code are sold or stored, or prevent or hinder the full inspection of invoices, books, or records required to be kept by section 5743.54 of the Revised Code.

Sec. 5743.60. No person shall prepare for shipment, ship, transport, deliver, prepare for distribution, or distribute tobacco products or vapor products, or otherwise engage or participate in the business of distributing tobacco products or vapor products, with the intent to avoid payment of the tax levied by section 5743.51, 5743.511, 5743.62, ~~or 5743.621~~, 5743.63, or 5743.631 of the Revised Code, when the wholesale price of the tobacco products or, in the case of a tax levied under section 5743.511, 5743.621, or 5743.631 of the Revised Code, the vapor products exceeds three hundred dollars, or when the vapor volume of the vapor products exceeds five hundred milliliters or five hundred grams, as applicable, during any twelve-month period.

Sec. 5743.62. (A) To provide revenue for the general revenue fund of the state, an excise tax is hereby levied on the seller of tobacco products or vapor products in this state at one of the following rates:

(1) For tobacco products other than little cigars or premium cigars, seventeen per cent of the wholesale price of the tobacco product whenever the tobacco product is delivered to a consumer in this state for the storage, use, or other consumption of such tobacco products.

(2) For little cigars, thirty-seven per cent of the wholesale price of the little cigars whenever the little cigars are delivered to a consumer in this state for the storage, use, or other consumption of the little cigars.

(3) For premium cigars, whenever the premium cigars are delivered to a consumer in this state for the storage, use, or other consumption of the premium cigars, the lesser of seventeen per cent of the wholesale price of such premium cigars or the maximum tax amount per each such premium cigar.

(4) For vapor products, one cent multiplied by the vapor volume of vapor products when the vapor products are delivered to a consumer in this state for the storage, use, or other consumption of the vapor products.

The tax imposed by this section applies only to sellers having substantial nexus with this

state, as defined in section 5741.01 of the Revised Code.

(B) A seller of tobacco products or vapor products who has substantial nexus with this state as defined in section 5741.01 of the Revised Code shall register with the tax commissioner and supply any information concerning the seller's contacts with this state as may be required by the tax commissioner. A seller who does not have substantial nexus with this state may voluntarily register with the tax commissioner. A seller who voluntarily registers with the tax commissioner is entitled to the same benefits and is subject to the same duties and requirements as a seller required to be registered with the tax commissioner under this division.

(C) Each seller of tobacco products or vapor products subject to the tax levied by this section or section 5743.621 of the Revised Code, on or before the twenty-third day of each month, shall file with the tax commissioner a return for the preceding month showing any information the tax commissioner finds necessary for the proper administration of sections 5743.51 to 5743.66 of the Revised Code, together with remittance of the tax due, payable to the treasurer of state. The return and payment of the tax required by this section shall be filed in such a manner that it is received by the tax commissioner on or before the twenty-third day of the month following the reporting period. If the return is filed and the amount of the tax shown on the return to be due is paid on or before the date the return is required to be filed, the seller is entitled to a discount equal to two and five-tenths per cent of the amount shown on the return to be due.

(D) The tax commissioner shall immediately forward to the treasurer of state all money received from the tax levied by this section, and the treasurer shall credit the amount to the general revenue fund.

(E) Each seller of tobacco products or vapor products subject to the tax levied by this section or section 5743.621 of the Revised Code shall mark on the invoices of tobacco products or vapor products sold that the tax levied by that section has been paid and shall indicate the seller's account number as assigned by the tax commissioner.

Sec. 5743.621. For the same purposes for which it levies a tax under section 5743.511 of the Revised Code, the board of county commissioners of a county that has within its territorial boundaries a qualifying regional arts and cultural district and that levies a tax under that section, by resolution adopted by a majority of the board, shall levy a tax at the same rate on the sellers of vapor products whenever the vapor product is delivered to a consumer in the county in which that tax is levied for the storage, use, or other consumption of such product. The tax shall take effect on the date that the tax levied under section 5743.511 of the Revised Code takes effect, and shall remain in effect as long as the tax levied under that section remains in effect. The tax imposed by this section applies only to sellers having substantial nexus with this state, as defined in section 5741.01 of the Revised Code.

Sec. 5743.63. (A) To provide revenue for the general revenue fund of the state, an excise tax is hereby levied on the storage, use, or other consumption of tobacco products or vapor products at one of the following rates:

(1) For tobacco products other than little cigars or premium cigars, seventeen per cent of the wholesale price of the tobacco product.

(2) For little cigars, thirty-seven per cent of the wholesale price of the little cigars.

(3) For premium cigars, the lesser of seventeen per cent of the wholesale price of the

premium cigars or the maximum tax amount per each premium cigar.

(4) For vapor products, one cent multiplied by the vapor volume of the vapor products.

The tax levied under division (A) of this section is imposed only if the tax has not been paid by the seller as provided in section 5743.62 of the Revised Code, or by the distributor or vapor distributor as provided in section 5743.51 of the Revised Code.

(B) Each person subject to the tax levied by this section or section 5743.631 of the Revised Code, on or before the twenty-third day of each month, shall file with the tax commissioner a return for the preceding month showing any information the commissioner finds necessary for the proper administration of sections 5743.51 to 5743.66 of the Revised Code, together with remittance of the tax due, payable to the treasurer of state. The return and payment of the tax required by this section shall be filed in such a manner that it is received by the commissioner on or before the twenty-third day of the month following the reporting period.

(C) The tax commissioner shall immediately forward to the treasurer of state all money received from the tax levied by this section, and the treasurer shall credit the amount to the general revenue fund.

Sec. 5743.631. For the same purposes for which it levies a tax under section 5743.511 of the Revised Code, the board of county commissioners of a county that has within its territorial boundaries a qualifying regional arts and cultural district and that levies a tax under that section, by resolution adopted by a majority of the board, shall levy a tax at the same rate on the use, consumption, or storage for consumption of vapor products by consumers in the county in which that tax is levied. The tax shall take effect on the date that the tax levied under section 5743.511 of the Revised Code takes effect, and shall remain in effect as long as the tax levied under that section remains effective. The tax levied under this section is imposed only if the tax has not been paid by the seller as provided in section 5743.621 of the Revised Code, or by the vapor distributor as provided in section 5743.511 of the Revised Code.

Sec. 5743.64. No person shall transport within this state tobacco products that have a wholesale value in excess of three hundred dollars, or vapor products with a vapor volume in excess of five hundred milliliters or five hundred grams, as applicable, unless the person has obtained consent to transport the tobacco products or vapor products from the tax commissioner prior to transportation. The consent is not required if the applicable tax levied under section 5743.51, 5743.511, 5743.62, ~~or 5743.621~~, 5743.63, or 5743.631 of the Revised Code has been paid or will be paid by the distributor, vapor distributor, or seller. Application for the consent shall be in the form prescribed by the commissioner.

Every person transporting tobacco products or vapor products with the department's consent shall have the consent with the person while transporting or possessing the tobacco products or vapor products within this state and shall produce the consent upon request of any law enforcement officer or authorized agent of the tax commissioner.

Any person transporting tobacco products or vapor products without the consent required by this section shall be subject to the provisions of sections 5743.51 to 5743.66 of the Revised Code, including the tax imposed by section 5743.51, 5743.511, 5743.62, ~~or 5743.621~~, 5743.63, or 5743.631 of the Revised Code.

SECTION 2. That existing sections 923.41, 923.48, 923.51, 959.06, 959.131, 959.99, 2901.01, 3381.17, 5743.01, 5743.021, 5743.025, 5743.03, 5743.05, 5743.33, 5743.52, 5743.54, 5743.55, 5743.56, 5743.57, 5743.59, 5743.60, 5743.62, 5743.63, and 5743.64 of the Revised Code are hereby repealed.

SECTION 3. The amendment by this act of division (A) of section 5743.021 and sections 5743.01, 5743.03, 5743.05, and 5743.33 of the Revised Code applies on and after the first day of the first month after the effective date of this section.

SECTION 4. Section 959.99 of the Revised Code is presented in this act as a composite of the section as amended by both H.B. 24 and H.B. 33 of the 133rd General Assembly. The General Assembly, applying the principle stated in division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the composite is the resulting version of the section in effect prior to the effective date of the section as presented in this act.

Speaker _____ *of the House of Representatives.*

President _____ *of the Senate.*

Passed _____, 20____

Approved _____, 20____

Governor.

Am. Sub. S. B. No. 164

134th G.A.

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 _____