



Business Tax Division Seeks Comments on Proposed Rule Changes

Executive Order 2011-01K and Senate Bill 2 of the 129th General Assembly, require state agencies to draft rules in collaboration with stakeholders, assess and justify any adverse impact on the business community, and provide an opportunity for the affected public to provide input on the rules.

The Business Tax Division proposes the following Cigarette and Other Tobacco Products rules:

Rule Number	Rule Title	Proposed Change(s)
5703-15-21	Sale of tobacco or other tobacco products or vapor products between licensed other tobacco product or vapor product distributors.	Adds provisions for vapor products.
5703-15-23	Cigarette, other tobacco products, vapor products taxpayers and master settlement agreement taxpayers must file and pay electronically.	Adds provisions for vapor products.

The proposed rules are available at:

<https://tax.ohio.gov/wps/portal/gov/tax/professional/legal/rules>.

All comments regarding the proposed rules should be sent to TaxRules@tax.state.oh.us by September 17, 2020.