



**Department of  
Taxation**

### **Changes to the Ohio Revised Code Regarding Liquor Permit Renewals and Transfers**

Recently passed Ohio law requires the Department to consider unpaid liabilities for the following twelve taxes: sales, use, commercial activity, motor fuel, cigarette, other tobacco products, alcohol, casino, petroleum activity, horse racing, and school district and employer withholding, prior to recommending to the Division of Liquor Control (DLC) to proceed with liquor permit renewals (Revised Code 4303.271(D)) and transfers (Revised Code 4303.26(B)). Prior to the law change, the Department only reviewed sales tax and employer withholding for delinquencies and unpaid taxes.

On January 8, 2018, the Department will begin examining the above-listed taxes to determine if the permit holder is delinquent in filing any returns or remitting any payments due. The Department will be unable to recommend that the DLC proceed with renewals and transfers of liquor permits until all tax and assessment matters for the above-listed taxes are properly resolved.

Please visit our website at <https://www.tax.ohio.gov/> or contact the Department at 1-888-405-4039 with any questions.

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