



## Department of Taxation

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### The Excise and Energy Tax Division Seeks Comments on Proposed Rules

Pursuant to Ohio Revised Code sections 3780.22, 3780.23, and 3780.24, the tax commissioner proposes the following rules for the administration of the adult use cannabis tax:

Rule Number	Rule Title	Proposed Change(s)
5703-43-01	Definitions.	<b>New</b> This rule defines terms for the adult use cannabis tax.
5703-43-02	Licensing.	<b>New</b> This rule provides that the commissioner will establish an adult use cannabis tax account for each adult use dispensary licensed by the department of commerce and related processes.
5703-43-03	Exchange of Information.	<b>New</b> This rule provides for the exchange of information between the tax commissioner and the department of commerce.
5703-43-04	Electronic Filing and Payment.	<b>New</b> This rule provides the filing and payment requirements

		for the adult use cannabis tax.
5703-43-05	Distribution.	<b>New</b>  This rule clarifies the adult use cannabis tax funds distribution.
5703-43-06	Refunds.	<b>New</b>  This rule establishes the procedures for refund requests of the adult use cannabis tax.
5703-43-07	Assessments.	<b>New</b>  This rule establishes the procedures regarding assessments of the adult use cannabis tax.
5703-43-08	Liability of Unpaid Taxes.	<b>New</b>  This rule describes the liability of unpaid taxes for the adult use cannabis tax.
5703-43-09	Recordkeeping.	<b>New</b>  This rule provides the recordkeeping requirements for the adult use cannabis tax.
5703-43-10	Penalties.	<b>New</b>  This rule describes penalties that may be added to adult

		use cannabis tax assessments.
5703-43-11	Tax Administration.	<p><b>New</b></p> <p>This rule provides that the adult use cannabis tax will be administered consistent with Ohio Revised Code Chapters 5703 and 5739.</p>
5703-43-12	Enforcement.	<p><b>New</b></p> <p>This rule allows the tax commissioner to delegate investigation powers to certified Ohio peace officers to enforce the adult use cannabis tax.</p>

The proposed rules are available at: <https://tax.ohio.gov/professional/legal/rules>. All comments regarding the proposed rules should be sent to [TaxRules@tax.ohio.gov](mailto:TaxRules@tax.ohio.gov) by June 6, 2024.