



Excise and Energy Tax - Information Release

XT 2023-01 – Cigarette Licensing Changes Effective October 3, 2023 – Issued September 2023

Introduction

The purpose of this information release is to advise taxpayers of a change in the application date for licensing related to engaging in the business of manufacturing, importing, or engaging in the retail and/or wholesale business of trafficking in cigarettes.

Guidance

The recently enacted budget bill, Am. Sub. H.B. 33 of the 135th Ohio General Assembly, changed the renewal dates for cigarette licenses effective October 3, 2023. The new annual application or renewal date for cigarette licenses is June 1st each year. Any existing cigarette license that is active on the effective date of the amendment will not expire on May 27, 2024, and will remain effective until June 1, 2024.

Questions?

Please visit tax.ohio.gov/FAQ to view our frequently asked question or call us at 1-855-466-3921 (1-800-750-0750 for persons who use text telephones (TTYs) or adaptive telephone equipment) to speak with a representative.