

Retail Cigarette License Renewals

To: All County Auditors
From: Ohio Department of Taxation, Excise & Energy Tax Division
RE: Changes to Retail Cigarette Licenses Renewals
Date: April 1, 2020

As you are aware, on March 9, 2020, Governor DeWine issued Executive Order 2020-01D declaring a State of Emergency, and the Ohio General Assembly recently passed Am. Sub. H.B. 197 providing relief for taxpayers and licensees. Specifically, uncodified Section 11(C)(2) of the bill states as follows, in pertinent part:

A license otherwise expiring pursuant to law during the period of the emergency declared by Executive Order 2020-01D, issued March 9, 2020, but not beyond December 1, 2020, if the period of the emergency continues beyond that date, notwithstanding the date on which the license expires in accordance with that law, remains valid until the earlier of either ninety days after the date the emergency ends or December 1, 2020, unless revoked, suspended, or otherwise subject to discipline or limitation under the applicable law for reasons other than delaying taking action to maintain the validity of the license in accordance with division (C)(1) of this section.

Pursuant to the authority of this section, current retail cigarette licenses are not required to be renewed in May and remain valid until the earlier of ninety (90) days after the date the emergency ends or December 1, 2020.

Please contact the Department with any questions regarding this notice.

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