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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
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## Synopsis of Senate Committee Amendments

(This synopsis does not address amendments that may have been adopted on the Senate Floor.)

### H.B. 513 of the 134<sup>th</sup> General Assembly

#### Senate Ways & Means

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Mackenzie Damon, Attorney

#### **Taxation of qualifying vapor manufacturers and importers**

Authorizes an exemption from the state's vapor products tax for any distributor who (1) is a manufacturer or importer of vapor products registered with the state and the federal government and (2) only sells vapor products to other state-licensed distributors or to purchasers outside of the state.

#### **Local regulation of tobacco and alternative nicotine**

Prohibits local regulation of tobacco products and alternative nicotine products.

Prohibits local fees, taxes, assessments, and charges on such products other than those expressly authorized by state law, e.g., local sales taxes and local cigarette taxes.