

Sales & Use Tax

The sales and use tax has been a major revenue producer for Ohio for over 70 years. Amended Substitute House Bill 66, the Fiscal Year 2006-2007 biennium budget bill, enacted a number of changes in the sales and use tax statutes. The state tax rate, which had been temporarily raised by Am. Sub. H.B. 95 of the 125th General Assembly to 6.0 percent for the period ending June 30, 2005, was set permanently at 5.5 percent effective July 1, 2005. H.B. 66 also continued the temporary increase in the vendor discount from three-fourths of one percent to nine-tenths of one percent through June 30, 2007. The same bill also repealed the exemption for sales of investment metal bullion and investment coins and made a number of other changes to conform Ohio law to the provisions of the Streamlined Sales and Use Tax Agreement, commonly referred to as the Streamlined Sales Tax Project (SSTP).

Senate Bill 26, which took effect in June 2005, adopted a delay in the change from sourcing most Ohio sales according to the vendor's location (origin sourcing) to sourcing according to the location where the consumer received the product or service sold (destination sourcing). The new sourcing provisions will be phased in. All vendors must make the switch by January 1, 2008.

In April, 2005, Ohio filed a petition for membership in the SSTP. Due to delays in the effective dates of some of the statutory changes related to sourcing of sales, Ohio was approved as an Associate Member of the streamlined system on July 1, 2005. Ohio is expected to become a full member on January 1, 2008, the date the sourcing changes become fully effective. The streamlined system began to operate with the convening of the Governing Board on October 1, 2005.

The sales and use tax is the second largest revenue producer for the state, exceeding \$8.1 billion in FY 2005. Of this amount, 3.2 percent or \$263.6 million is distributed to the Local Government Fund, 0.5 percent or \$37.7 million to the Local Government Revenue Assistance Fund, and 96.3 percent or \$7.8 billion is distributed to the General Revenue Fund.

The Ohio sales and use tax initially took effect in January 1935. The sales tax rate was 3.0 percent until 1967, when a 4.0 percent rate was adopted.

A temporary 5.0 percent sales tax imposed from January through June 1981 became permanent in November 1981. The sales and use tax was originally restricted to the sale or rental of tangible personal property, but was later extended to a number of services (see **Tax Base**).

In 1967, the General Assembly authorized counties to levy a permissive sales and use tax of 0.5 percent, in addition to the state sales and use tax, for the purpose of providing additional county general revenue. The tax is levied pursuant to a resolution of the county commissioners and is subject to repeal by a majority vote of the county electorate. In January 1982, counties were given the option of levying a full 1.0 percent permissive tax.

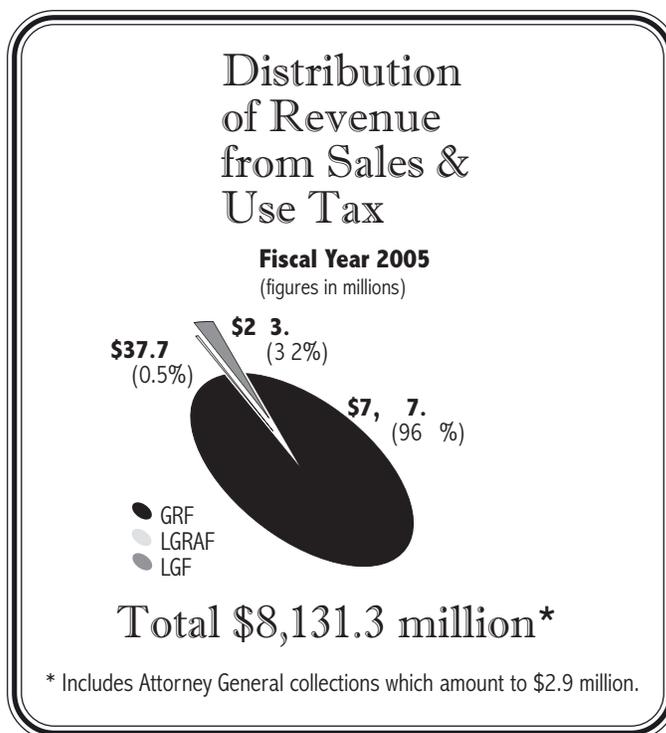
In 1986, the General Assembly further authorized counties to levy an additional 0.5 percent sales tax subject to voter approval for one or more of the following purposes: (a) payment of bonds issued for a convention facility; (b) revenue for a transit authority; (c) additional county general revenue; (d)

revenue for permanent improvements; and (e) implementation and operation of a 9-1-1 system. If the additional levy is solely for general revenue, the county commissioners may levy it pursuant to a resolution, but it is subject to repeal by a majority vote of the county electorate.

In July 1987, counties were granted authority to levy the permissive sales and use tax in quarter-percent increments. Then, in 1993, the General Assembly authorized counties to levy the sales tax to provide revenue for the operation and maintenance of a detention facility. Legislation in 1995 authorized the use of the additional county sales tax for construction or renovation of a sports facility, and in 2001 for acquisition of agricultural easements.

As of June 30, 2005, all 88 counties in Ohio levied a county permissive sales and use tax. In calendar year 2004, the state collected \$1,200.8 million for county governments.

In 1974, the General Assembly authorized transit authorities to levy a permissive sales and use tax to be collected in addition to the state sales and use tax and county permissive sales and use tax for the purposes of providing revenues for public mass transit systems. The tax is levied pursuant to a resolution of the transit authority and subsequent approval by a majority of the voters at a special or general election. The tax can be levied



at a rate of up to 1.5 percent in quarter-percent increments. As of June 30, 2005, the Greater Cleveland, Central Ohio, LakeTran, Greater Dayton, Stark Area, Summit County Metro, and Portage Area regional transit authorities levied a permissive sales and use tax. In calendar year 2004, the state collected approximately \$285.6 million for the transit authorities.

The state collects the combined state and local tax and returns the local share directly to the counties and transit authorities. The same exemptions and exceptions, credits, and payment dates apply to the permissive taxes as to the state tax.

In 2002, the 124th General Assembly passed S.B. 143, which adopted the Simplified Sales and Use Tax Act. This bill allows Ohio to participate with other states in the SSTP. The SSTP is a multi-state effort to make the states' sales and use tax laws more uniform and to provide simplified registration, reporting, and remittance requirements.

The 125th General Assembly passed H.B. 40 in 2003. This bill created advance payment requirements for taxpayers required to remit taxes by electronic funds transfer (EFT).

Description of Taxpayers (R.C. 5739.17):

| Taxpayer | Cost of License | Description |
|----------------------------|------------------------|---|
| Vendor | \$25 | Each person or business establishment located in Ohio making retail sales. |
| Service vendor | \$25 | Person or business that provides automatic data processing, computer services, and electronic information services; telecommunications services; mobile telecommunications services; lawn care and landscaping services; private investigation and security services; building maintenance and janitorial services; employment and employment placement services; exterminating services; satellite broadcasting services; and snow removal services. The license is valid statewide. |
| Transient vendor | \$25 | Retailer who makes sales in any county in which they have no fixed place of business. The license is valid statewide. |
| Delivery vendor | \$25 | Retailer who maintains no store, showroom, or similar place of business where merchandise is offered for sale, or who has no location where merchandise displayed in catalogs may be selected or picked up by customers. |
| Seller | No fee | Retailer located outside of Ohio who makes retail sales of property or services for storage, use, or consumption in Ohio. |
| Direct pay permit holder | No fee | Consumers authorized by the Tax Commissioner to remit tax directly to the state instead of to the vendor. This authority can only be issued upon application if the commissioner determines that granting the authority would improve compliance and increase the efficiency of the administration of the tax. |
| Clerks of court | No fee | Dealers remit taxes collected on sales of motor vehicles, watercraft, and outboard motors to county clerks of court when a title is issued. Clerks of court also collect the tax on casual sales of motor vehicles, and sales of watercraft and outboard motors required to be titled. Clerks of court remit these receipts to the state. |
| Division of Liquor Control | No fee | Collects and remits sales tax paid on state-controlled spiritous liquor sold in state-contracted liquor agencies. |
| Consumers use tax account | No fee | Purchasers who have not paid the tax to a vendor or seller (in most cases for out-of-state transactions) make payments directly to the state. |

The Ohio sales and use tax underwent major changes at the beginning of Fiscal Year 2004 with the enactment of the state's two-year budget for FY 2004-2005, Am. Sub. H.B. 95. The 125th General Assembly passed H.B. 95 on June 26, 2003. This bill temporarily increased the statewide sales and use tax rate to 6.0 percent from 5.0 percent as of July 1, 2003, to remain in effect until June 30, 2005. Another key provision expanded the tax base, effective August 1, 2003, to include a number of additional services. The bill also adopted many of the provisions necessary to bring Ohio into compliance with the multi-state SSTP.

Taxpayer (Ohio Revised Code 5739.01, 5739.03, 5739.031, 5739.17, 5741.01):

Any person, retailer, business, organization, etc. making retail sales or making taxable purchases on which the tax has not been paid is required to file a return and remit the tax due.

Tax Base (R.C. 5739.01, 5741.01):

The state, county, and transit authority sales and use taxes apply to all retail sales of tangible personal property that are not specifically exempt. Retail sales also include the rental of tangible personal property, the rental of hotel rooms by transient guests, and the sales of the following specified services:

- (a) repair of tangible personal property;
- (b) installation of tangible personal property;
- (c) washing, cleaning, waxing, polishing, and painting of a motor vehicle;
- (d) laundry and dry cleaning services;
- (e) automatic data processing, computer services, and electronic information services used in business;
- (f) telecommunications services;
- (g) lawn care and landscaping;
- (h) private investigation and security;
- (i) building maintenance and janitorial services;
- (j) employment services and employment placement services;
- (k) exterminating services;
- (l) physical fitness facility services;
- (m) recreation and sports club services;
- (n) mobile telecommunications services;
- (o) satellite broadcasting services;
- (p) personal care services;
- (q) transportation of persons by motor vehicle or aircraft entirely within this state;
- (r) motor vehicle towing services; and
- (s) snow removal services.

Retail sales also include all transactions by which a warranty, maintenance, or service contract is, or is to be, provided and all transactions by which tangible personal property is, or is to be, stored.

The county and transit authority use taxes apply to purchases made outside of the state and to purchases made from vendors located in an area which does not have the permissive sales and use tax, or levies it at a lower rate, when the property or service is used in an area that levies a permissive sales and use tax.

Rates (R.C. 5739.02, 5739.021, 5739.023, 5739.025, 5739.026, 5739.033, 5741.02, 5741.021, 5741.022, 5741.023):

The state sales and use tax rate was temporarily increased to 6.0 percent during FY 2003 and 2004. On July 1, 2005, the rate was changed permanently to 5.5 percent. Counties and transit authorities are authorized to levy additional permissive sales and use taxes at rates of 0.25 percent to 1.5 percent in quarter-percent increments.

The following are the number of jurisdictions (counties) at each tax rate as of June 30, 2005.

| Total Rate | Number of Jurisdictions |
|------------|-------------------------|
| 7.5% | 1 |
| 7.0 | 36 |
| 6.75 | 12 |
| 6.5 | 31 |
| 6.25 | 5 |
| 6.0 | 3 |

(A combined sales tax schedule that includes local levies is specified in R.C. 5739.025.)

The applicable sales tax rate for most taxable sales during FY 2005 was the rate applicable at the location of the vendor from which the sale was made. Vendors that wished could opt to irrevocably change their sourcing to the destination basis called for in the SSTP. Generally, the applicable use tax rate for all taxable sales is based on the location of the purchaser.

During FY 2005, the applicable sales or use tax rate for automatic data processing, computer services, electronic information services, telecommunications services, private investigation and security services, lawn care and landscaping services, building maintenance and janitorial services, employment services, employment placement services, exterminating services, satellite broadcasting services, and snow removal services, is the location of where the service is purchased and performed or received.

However, some of the provisions in the above paragraphs are scheduled to change when the sourcing rules of the SSTP are adopted for all sales. These rules adopt a destination-based approach for determining which jurisdiction's tax a vendor or seller is to collect. Over-the-counter sales will be sourced to the location where the consumer takes possession of the item sold. If the product is delivered to the consumer, the sale is sourced to the delivery location. If neither of the above situations apply, the sale is sourced to the location of an address the vendor or seller has for the consumer that is available from the vendor or seller's records or that is obtained during the transaction.

Special sourcing rules are also put in place for certain sales of digital goods

or software delivered electronically that are concurrently available for use by the consumer in multiple locations, for certain types of direct mail, for telecommunications services, and for leases.

Pursuant to the terms of S.B. 26, vendors with more than \$30 million in taxable delivery sales in the previous year must switch to destination sourcing, as required by the SSTP, by May 1, 2006. Vendors with more than \$5 million in taxable delivery sales in the previous year must switch to destination sourcing by May 1, 2007. All vendors must make the switch by January 1, 2008.

Exemptions and Exceptions (R.C. 5709.25, 5709.50, 5739.01, 5739.011, 5739.02, 5741.02, 6111.31, 6121.16, 6123.041):

1. Copyrighted motion picture films unless solely used for advertising;
2. Service transactions in which tangible personal property is an inconsequential element for which no separate charge is made except for the services that are specifically taxable (see **Tax Base**);
3. The value of motor vehicles traded in on new motor vehicles sold by licensed new motor vehicle dealers;
4. Tangible personal property or the benefit of a taxable service to be resold in the form received;
5. The refundable deposit paid on returnable beverage containers, cartons, and cases; and
6. Tangible personal property used or consumed in commercial fishing.
7. Direct use exemptions:
 - (a) material incorporated as a component part of tangible personal property produced for sale by manufacturing, assembling, processing, or refining;
 - (b) material used or consumed directly in the production of tangible personal property by mining, farming, agriculture, horticulture, floriculture, or used in the production of and exploration for crude oil and natural gas;
 - (c) tangible personal property used directly in rendering a public utility service;
 - (d) tangible personal property used or consumed in the preparation for sale of printed and other reproduced material and magazines distributed as controlled circulation publications; and
 - (e) certain property used in making retail sales including: advertising material or catalogs used or consumed in making retail sales that price and describe property; preliminary materials sold to direct marketing vendors that will be used in printing advertising material; printed matter that offers free merchandise or chances to win sweepstakes prizes and includes advertising material; equipment primarily used to accept orders for direct marketing retail sales; and certain automatic food vending machines.
8. Tangible personal property used primarily in a manufacturing operation to produce a product for sale. The primary use exemption includes, but is not necessarily limited to, the following items:
 - (a) production machinery and equipment that act upon the product;
 - (b) handling and transportation equipment (except licensed motor vehicles) used in moving property in or between plants during the production process;
 - (c) property used in producing property that is used or consumed in the production of a final product (use on use);
 - (d) coke, gas, water, steam, and similar substances used in the manufacturing operation;
 - (e) catalysts, solvents, water, acids, oil, and similar consumables that interact with the product and are an integral part of the manufacturing operation; and
 - (f) property that is used to control, physically support, or is otherwise necessary for functioning of machinery and equipment and continuation of the manufacturing operation.
9. Sales to U.S. government agencies;
10. Sales to the state or any of its political subdivisions;
11. Food for human consumption off the premises where sold;
12. Food sold to students in a dormitory, cafeteria, fraternity, or sorority;
13. Newspapers;
14. Magazine subscriptions or magazines distributed as controlled circulation publications;
15. Motor vehicle fuel subject to the state motor fuel excise tax;
16. Gas, water, and steam delivered through pipes or conduits by a utility company and electricity delivered through wires;
17. Communications services provided by telegraph companies;
18. Casual sales except for motor vehicles, titled watercraft and outboard motors, snowmobiles, and all-purpose-vehicles;
19. Sales by churches and nonprofit organizations (excluding motor vehicles) provided that the number of sales does not exceed six days each year;
20. Transportation of persons or property, except the transportation of persons specifically taxed as a service;
21. Sales to churches, nonprofit organizations included under Internal Revenue Code (I.R.C.) 501(c)(3), nonprofit scientific research organizations, and to other nonprofit charitable organizations;
22. Sales to nonprofit hospitals and to those privately-held homes for the aged and hospital facilities that are financed with public hospital bonds;
23. Building and construction material sold to contractors for incorporation into real property constructed for federal, state, or local governments; for religious and certain other nonprofit charitable institutions; for horticulture and livestock structures; and for other specified organizations and industries;
24. Ships and rail rolling stock used in interstate or foreign commerce and material used for repair, alteration, or propelling such vessels;
25. Material, machinery, equipment, and other items used in packaging property to be sold at retail;
26. All drugs for a human being dispensed pursuant to a prescription (this provision was changed by H.B. 66, effective July 1, 2005, to allow exemption only for drugs for a human being that may only be dispensed pursuant to a prescription), urine and blood testing materials used by diabetics or persons with hypoglycemia; medical oxygen and medical oxygen equipment for personal use; hospital beds for personal use; and epoetin alfa for persons with a medical disease;
27. Prosthetic devices, durable medical equipment for home use, or mobility enhancing equipment sold pursuant to a prescription for use by a human being;
28. Emergency and fire protection vehicles used exclusively by nonprofit

- organizations in providing emergency and fire protection services for political subdivisions;
29. Sales to nonprofit community centers and to producers offering presentations in music, dramatics, the arts, and related fields to foster public interest and education;
 30. Motor vehicles sold in Ohio to nonresidents for titling and use in another state;
 31. Property used in the preparation of eggs for sale;
 32. Sales of property for use in agricultural production;
 33. Property manufactured in Ohio and immediately shipped outside the state for use in retail business, if sold by the manufacturer to the retailer and shipped in vehicles owned by the retailer;
 34. Sales to non-commercial, educational broadcasting stations;
 35. Sales of animals by nonprofit animal shelters and county humane societies;
 36. Items used in preserving, preparing, or serving food, or material used in maintaining or cleaning these items in a commercial food service operation;
 37. Tangible personal property used in air, noise, or water pollution control facilities or in energy conversion, solid waste energy conversion, or, thermal efficiency improvement facilities, by holders of exempt facility certificates issued by the Tax Commissioner;
 38. Bulk water for residential use;
 39. Sales of equipment used in qualified research and development;
 40. Sales and installation of agricultural land tile and the sale and installation of portable grain bins to farmers;
 41. Fees paid for the inspection of emission control equipment on motor vehicles;
 42. Sales, leases, repairs, and maintenance of motor vehicles used primarily in providing highway transportation for hire;
 43. Sales to state headquarters of veterans' organizations chartered by Congress or recognized by the U.S. Department of Veterans Affairs;
 44. Normally taxable food items sold to persons using food stamps;
 45. Sales of tangible personal property and services used directly in providing a telecommunications service, mobile telecommunications service, or satellite broadcasting service;
 46. Investment metal bullion and investment coins (this was repealed July 1, 2005 by H.B. 66);
 47. Trade-ins on purchases of new or used watercraft or outboard motors sold by licensed boat dealers;
 48. Property and labor used to fulfill a warranty or service contract;
 49. Property used to store and handle purchased sales inventory in a warehouse or similar facility, when the inventory is primarily distributed outside Ohio to retail stores of the person who owns or controls the warehouse, to retail stores of an affiliated group of which the owner of the warehouse is a member, or by means of direct marketing;
 50. Sales of computer equipment used for educational purposes made to qualifying certified teachers;
 51. Sales of certain tangible personal property made to qualified motor racing teams;
 52. Twenty-five percent sales tax refund for qualified computer purchases for providers of electronic information services;
 53. Sales of used manufactured and mobile homes;
 54. Sales of coin-operated car washes;
 55. The provision of self-service laundry or dry cleaning facilities;
 56. Intrastate transportation of persons by transit bus or ambulance or by a person that holds a Certificate of Public Convenience and Necessity under 49 United States Code (U.S.C.) 41102;
 57. Sales of telecommunications services used directly and primarily to perform the functions of a call center;
 58. Sales of personal property and services used directly and primarily in providing taxable intrastate transportation of persons;
 59. Repair and replacement parts and repair and maintenance services for aircraft used primarily in a fractional aircraft ownership program; and
 60. Tax in excess of \$800 on any aircraft sold as a fractional share aircraft.

Special Provisions

1. *Cumulative filing* (R.C. 5739.12, rule 5703-9-09). The Tax Commissioner may require a vendor that operates from multiple locations or has multiple vendors' licenses to report all liabilities on one consolidated return. Vendors who have two or more places of business in Ohio may, upon approval by the Tax Commissioner, file a single monthly consolidated return reporting on one form the information that normally is required to be reported from each location.
2. *Pre-arranged agreements* (R.C. 5739.05). Vendors, such as fast food outlets, whose business is of a nature that keeping records of which sales are taxable and which are exempt would impose an unreasonable burden, may be authorized by the Tax Commissioner to pay an amount based on a test check conducted to determine the proportion of taxable sales to total sales. Businesses electing this method of payment still collect the tax from customers at the time of purchase.
3. *Pre-determined agreements* (R.C. 5739.05 and rule 5703-9-08). Vendors, such as coin-operated vending machine operators, whose business is of a nature that the collection of the tax from consumers would impose an unreasonable burden, may be authorized by the Tax Commissioner to pay the tax at a pre-determined rate based on an analysis of sales and prices.
4. *Construction contractors* (R.C. 5739.01). Construction contractors are considered to be the consumers of property incorporated into the construction of or improvement to real property and, thus, are responsible for paying the tax on such property.
5. *Resort area tax* (R.C. 5739.101-5739.105). Qualified municipal corporations or townships are authorized to levy a tax at the rate of 0.5 percent, 1.0 percent, or 1.5 percent on gross receipts from general sales made in or intrastate transportation primarily provided to and from the resort area. Receipts from this tax are for the general revenue of the township or municipality. The tax is administered by the Department of Taxation.
6. *Lodging tax* (R.C. 5739.09). In addition to the state sales tax, municipal corporations, townships, and counties may levy an excise tax on hotel and motel room rentals at a rate not exceeding 3.0 percent. Total combined local levies cannot exceed 6.0 percent. In certain cases, a portion of the receipts are earmarked for convention centers and visitors bureaus.

County convention facility authorities were permitted between June 29, 1988 and December 31, 1988 to enact an additional 4.0 percent lodging tax for convention facility or sports center construction. This tax is in addition to the combined maximum 6.0 percent rate for county, township, or municipal lodging taxes, thereby allowing a combined local rate of 10.0 percent.

7. *Payment by EFT* (R.C. 5739.032, 5739.122, 5741.121). Payment of tax returns is required to be made by EFT in cases where a taxpayer's annual liability exceeds \$75,000 per calendar year. Taxpayers required to use this payment method will be so notified. Taxpayers with lesser liabilities may request the authorization to remit tax payments via EFT from the Treasurer of State.

8. *Accelerated tax payment* (R.C. 5739.032, 5739.122, 5741.121). Vendors required to remit tax by EFT are required to make advance payments of each month's tax on the 15th and 25th of that month.

Discount (R.C. 5739.12, 5741.12):

Payment on or before the date a return is required to be filed entitles the vendor to a discount of 0.9 percent of the amount due for returns required to be filed after July 1, 2003 and before June 30, 2007. (Example: \$5,000 tax due - \$45 discount = \$4,955 next tax due.) For returns filed after June 30, 2007, the discount reverts to 0.75 percent.

Filing and Payment Dates (R.C. 5739.031, 5739.12, 5739.17, 5741.12, Rule 5703-9-10):

| Type of Return | Taxpayer | Payment Date |
|------------------------------|---|--|
| Weekly | Clerks of court | Payment on Monday for taxes collected during the preceding week on motor vehicles, watercraft and outboard motors titled. |
| Semi-monthly | Division of Liquor Control | By the 15 th day of the month for the tax collected during the last 15 days of the previous month, and by the last day of the month for the tax collected during the first 15 days of the month, on spiritous liquor sold in state-contracted liquor agency stores. |
| Monthly | Vendors, sellers, service vendors, transient vendors, delivery vendors, direct pay permit holders, consumers use tax accounts | By the 23 rd day of the month following the close of the reporting period. |
| Quarterly | Direct pay permit holders, consumers use tax accounts | By the 23 rd day of January, April, July, and October for their tax liability during the preceding three months; this method of payment may be authorized for accounts with less than \$5,000 in quarterly tax liability. |
| Semi-annual | Vendors, sellers, service vendors, transient vendors, delivery vendors | By the 23 rd day of the month following the close of each semi-annual period (pre-determined by filing schedule) for the tax collected during the preceding six-month period; this method of payment may be authorized for vendors and sellers whose tax liability is less than \$1,200 per six-month period. |
| Special payment requirements | All taxpayers | Payment must be received by the 23 rd day of the month following the close of the reporting period. Taxpayers whose annual liability in a prior year exceeded \$75,000 are required to pay by EFT. These same taxpayers are required to make accelerated payments during each month. |

Disposition of Revenue:

1. **State Sales and Use Tax** (R.C. 5739.21, 5741.03):

By statute the Local Government Fund receives 4.2 percent, the Local Government Revenue Assistance Fund 0.6 percent, and the General Revenue Fund 95.2 percent of sales and use tax collections. However, legislative changes in recent years have temporarily restructured this distribution. In FY 2005, the Local Government Fund received 3.2 percent, the Local Government Revenue Assistance Fund received 0.5 percent, and the General Revenue Fund received 96.3 percent. This temporary distribution was structured by H.B. 95, 125th General Assembly, the FY 2004-2005 biennium budget bill, which continued a freeze on local government funds that began in 2002. For each month of FY 2005, the Local Government Fund and Local Government Revenue Assistance Fund received the same amount they received for the corresponding month of the July 2003 - June 2004 period. An uncodified provision of H.B. 66, the FY 2006-2007 biennium budget bill, froze FY 2006 and FY 2007 local government fund distributions at FY 2005 levels.

2. **County Permissive Sales and Use Tax** (R.C. 5739.21, 5743.03):

- (a) One percent credited to the Local Sales Tax Administrative Fund for the use of the Tax Commissioner in defraying costs of administration;
- (b) Remainder to the county general fund.

3. **County Additional Permissive Sales and Use Tax** (R.C. 5739.21, 5741.03):

- (a) One percent credited to the Local Sales Tax Administrative Fund for the use of the Tax Commissioner in defraying costs of administration;
- (b) Remainder to the special purpose fund for which the additional tax is levied.

4. **Transit Authority Sales and Use Tax** (R.C. 306.31, 5739.21, 5741.03):

- (a) One percent credited to the Local Sales Tax Administrative Fund for the use of the Tax Commissioner in defraying the costs of administration;
- (b) Remainder to the general revenue of the transit authority for the purpose of acquiring, constructing, operating, maintaining, replacing, improving, and extending transit facilities.

5. **Resort Area Tax** (R.C. 5739.102):

- (a) One percent credited to the state General Revenue Fund for the cost of administering the tax;
- (b) Remainder to the appropriate taxing entity.

Administration:

The Tax Commissioner administers the sales and use tax for the state, for counties, and for transit authorities.

Ohio Revised Code Citations:

Chapters 306, 307, 351, 5709, 5739, 5741, and 6111.

Recent Legislation

Am. Sub. H.B. 66, 126th General Assembly
(effective July 1, 2005 unless otherwise noted).

R.C. 5739.02, 5739.025, 5739.10 and 5741.02:

The state sales and use tax rate became 5.5 percent.

R.C. 5739.12: effective July 1, 2005:

Vendor discount of nine-tenths of 1.0 percent set to expire June 30, 2005 extended until June 30, 2007, when the discount will drop to 0.75 percent.

R.C. 5739.02(B)(35):

The exemption from sales tax for the purchase of investment metal bullion and investment coins is removed. These transactions are now subject to sales/use tax unless the purchaser is a dealer of such property in which case the dealer may claim the resale exception.

R.C. 5739.033:

Modified the sourcing requirements for "multiple points of use" sales, sales of direct mail, and leases or rentals of property requiring periodic payments.

R.C. 5739.03 and 5741.02:

Allowed sellers additional time, up to 90 days, to obtain fully completed certificates of exemption from their customers on exempt sales. Also amended to now allow sellers to provide a fully completed certificate of exemption, if the certificate has been received in good faith, to show that a sale is exempt within 120 days of the Tax Commissioner issuing a written notice of intent to levy and assess.

R.C. 5741.16:

Extended the statute of limitations in certain circumstances on consumers who provide a fully completed certificate of exemption.

R.C. 5739.02(B)(18):

Sales of over-the-counter medications were declared not exempt even if such are prescribed by a physician. Purchases of medical oxygen and medical oxygen equipment are only exempt from sales/use tax if purchased by a hospital, nursing home, or other medical facility.

R.C. 5739.01(H), certain portions not effective until January 1, 2006:

Statute amended to adopt SSTP agreement's definition of "price."

R.C. 5739.012, effective January 1, 2006:

Statute amended to adopt SSTP agreement's tax treatment of bundled transactions.

R.C. 5739.01(B)(3)(f) and 5739.01(AA):

Amended the statute to conform with SSTP agreement by including within taxable telecommunications services prepaid calling service, prepaid wireless calling service, and ancillary service. The definitions of these services were also changed to conform to the SSTP agreement. The overall taxability of such services was not changed from previous law.

R.C. 5739.034, 5739.035 and 5739.17:

Various definitions amended to conform to the SSTP agreement.

Sub. S.B. 218, 125th General Assembly (effective April 29, 2005 unless otherwise noted).

R.C. 5739.035, effective January 28, 2005:

Defined where a vendor is to source a sale when the vendor determines the tax liability to be collected from customers under destination-based sourcing.

R.C. 5739.123:

Allowed vendors compensation to assist them in complying with destination-based sourcing requirements.

R.C. 5739.17:

Amended to allow the Tax Commissioner to establish or participate in a registration system whereby any vendor may obtain a vendor's license by submitting to the commissioner a vendor's license application and a fee of \$25.00.

R.C. 5739.24:

Allowed compensation for counties impacted by vendors changing to destination-based sourcing.

R.C. 5740.08:

Made certain changes with regard to compliance with the SSTP agreement to help protect the confidentiality of consumer information.

R.C. 5740.09:

Provided procedures for a seller's liability for over-collection of sales or use tax.

H.B. 13, 125th General Assembly (effective March 30, 2005).

R.C. 5739.026:

Allowed a board of county commissioners to levy a sales and use tax for the purpose of providing emergency medical services.

S.B. 26, 126th General Assembly (effective June 2, 2005).

R.C. 5739.01(HHH) and (III):

"Durable medical equipment" and "mobility enhancing equipment" were specifically indicated as mutually exclusive.

R.C. 5739.033:

Delayed the date when vendors must collect sales tax based on destination-based sourcing. The date by which a vendor must change to destination-based sourcing will now be determined on a sliding scale over a period from May 1, 2006 to January 1, 2008, depending on the amount of a vendor's delivery sales.

R.C. 5739.033:

Provided a definition of a "delivery sale."

R.C. 5739.123:

Made certain modifications with regard to compensation for assisting vendors in changing to destination-based sourcing.

Recent Significant Court Decisions:

***Chrysler Financial Co. L.L.C. v. Wilkins* (2004), 102 Ohio St.3d 443, 2004-Ohio-3922.** The court ruled that a finance company that purchases the rights to installment sales contracts from motor vehicle dealers was not entitled to claim a refund for bad debts resulting from those contracts. Under R.C. 5739.121, only the vendor in a transaction is entitled to claim a bad debt deduction on the transaction. The taxpayer was not the vendor in the installment sale of a motor vehicle to a purchaser since it was the dealer, not the taxpayer, that effected the transfer title or possession of the motor vehicle to the purchaser. Only the vendor, in this case the dealer, is entitled to claim a bad debt deduction. In this case, the dealer received payment from the taxpayer when it sold the installment contract and had no bad debt. The taxpayer, as assignee of the contract, does not qualify for the bad debt deduction.

***Funtime, Inc. v. Wilkins* (2004), 105 Ohio St.3d 74, 2004-Ohio-6890.** The court ruled that amusement park rides were properly classified as personal property, rather than real property, for Ohio tax purposes and affirmed the assessment of use tax on purchases of the rides and of repairs to the rides. R.C. 5701.02 and 5701.03 define "real property" and "personal property," respectively. In determining the proper classification of an item of property the two statutes must be read together. If the property meets one of the definitions under R.C. 5701.02, it is real property unless it is "otherwise specified" in R.C. 5701.03. R.C. 5701.03 provides that "business fixtures" are personal property. The rides in question were business fixtures since they benefited the specific business conducted at that location (an amusement park), rather than generally benefiting the realty.

***Crew 4 You, Inc. v. Wilkins* (2005), 105 Ohio St.3d 356, 2005-Ohio-2167.** The Ohio Supreme Court upheld an assessment of sales tax on employment services provided by the taxpayer. The taxpayer provided technicians to operate television production equipment. The purchaser (a "trucking company") provided the equipment necessary to produce television broadcasts of sports. The trucking company contracted with a broadcasting company. The broadcasting company provided the director that actually controlled the broadcast and the on-air talent. The court found the taxpayer was providing taxable employment service to the trucking company under R.C. 5739.01(JJ), as they were:

- providing or supplying personnel to the trucking company,
- the personnel performed their work under the supervision or control of another (the broadcaster's director),
- the taxpayer was not acting as a contractor or subcontractor with control over how it performed its services, and
- the personnel received their wages or compensation from the service provider (the taxpayer).

The trucking company was not reselling the employment service provided by the taxpayer in the same form it received it. The trucking company was providing "staffed equipment" to the broadcasting company, not employment service. The employees were paid by the taxpayer, not the trucking company. Since the trucking company was not selling employment services, it could not be purchasing those services exempt from sales tax under a claim of resale.

Recent Information Releases:

ST 2002-04 – “Building Maintenance and Janitorial Services,” updated November, 2004. Supersedes Information Release dated September, 2000 and Information Release dated November 13, 2002.

ST 1995-02 – “Building Management,” updated November, 2004. Supersedes Information Release dated October, 1995.

ST 1995-03 – “Cable TV Companies,” updated November, 2004. Supersedes Information Release dated November, 1995.

ST 1995-04 – “Core Charges,” updated November, 2004. Supersedes Information Release dated March, 1995.

ST 2003-01 – “Direct Payment Authority Program,” December, 2004. This Information Release replaces Information Release ST 2003-01.

ST 1982-01 – “Documentary Fees,” updated November, 2004. Supersedes Information Release dated January 29, 1982.

ST 2005-03 – “Electronic Payment Methods,” May, 2005.

ST 2005-02 – “Exemption Certificate Forms,” May, 2005.

ST 1994-02 – “Fruit Baskets, Holiday Baskets, Decorative Containers,” updated November, 2004. Supersedes Information Release dated December, 1994.

ST 1989-02 – “Hearing Aids and Related Devices,” updated November, 2004. Supersedes Information Release dated November, 1989.

ST 1989-03 – “Human Organs and Tissue,” updated November, 2004. Supersedes Information Release dated February 1, 1989.

ST 2005-04 – “Information Retention and Sharing Practices Related to Sales and Use Tax,” May, 2005.

ST 2004-02 – “Sourcing Law Change Update,” updated June, 2005. Supersedes Information Release dated August, 2004.

ST 2005-01 – “Vendor Compensation,” revised July, 2005.



Table 1
Sales and Use Tax -
Collections By
Type of Payments
(Includes State and Local/
Transit Authority
Permissive Tax)
For Fiscal Year 2005

| Type of Sale | Amount |
|---|------------------------|
| Vendor's Sales | \$6,830,014,683 |
| Motor Vehicle and Water Craft (from Clerks of Court) | 1,323,750,241 |
| Seller's Use | 941,081,904 |
| Consumer's Use | 286,070,334 |
| Direct Payment | 235,232,235 |
| Liquor Sales by Division of Liquor Control | 26,877,664 |
| Attorney General Sales and Use Tax Collections | <u>21,926,858</u> |
| State and Local/Transit Authority Collections | \$9,664,953,919 |
| Less Local/Transit Authority Collections | <u>1,481,133,581</u> |
| Total State Collections | \$8,183,820,338 |

Source: Ohio Department of Taxation records and Office of Budget and Management's monthly accounting reports.

Figures represent gross collections and therefore include collections from assessments and penalties. Refunds are not subtracted out. Figures are prior to any distribution to any state fund or to county and permissive transit authorities. Local sales and use tax collections include deposits into the Local Sales Tax Administration Fund, amounting to \$15,055,977.

The local sales and use tax figure reflects collections during the July 2004 - June 2005 period (rather than distributions made during the July 2004 - June 2005 period).

Table 2
Sales and Use Tax - Number of Accounts, By Type and Payment Schedule (As of July 1, 2005)

| Accounts | Payment Schedule | | | |
|--------------------|------------------|----------------|---------------|----------------|
| | Semi-Annual | Monthly | Quarterly | Total |
| Vendors | 108,685 | 81,066 | | 189,751 |
| Master* | 173 | 3,584 | | 3,757 |
| Transient | 34,365 | 4,031 | | 38,396 |
| Service | 12,109 | 9,583 | | 21,692 |
| Delivery | 6,897 | 1,275 | | 8,172 |
| Consumers | | 1,475 | 12,532 | 14,007 |
| Direct-pay | 0 | 393 | 278 | 671 |
| Out-of-State | 7,164 | 7,601 | | 14,765 |
| Grand Total | 169,393 | 109,008 | 12,810 | 291,211 |

* A master account is an account held by a vendor that has multiple locations (and thus multiple vendor's licenses) in one or more counties. Currently, it would not include delivery or service licenses or out-of-state seller accounts.

Table 3
County and Transit Authority Permissive Sales Tax Collections
Calendar Years 2000 - 2004

| County | Tax Rate 12/31/04 | Amount of Tax Collections | | | | | Initial Enactment | Effective Date of Current Rate |
|------------|----------------------|---------------------------|-------------|-------------|-------------|-------------|----------------------|-----------------------------------|
| | | 2000 | 2001 | 2002 | 2003 | 2004 | | |
| ADAMS | 1.50 % | \$1,709,172 | \$2,508,419 | \$2,735,086 | \$2,888,832 | \$2,797,066 | June 1, 1991 | Jan. 1, 2001 |
| ALLEN | 1.00 | 12,931,861 | 12,609,819 | 13,133,787 | 13,229,392 | 14,105,944 | May 1, 1970 | June 1, 1987 |
| ASHLAND | 1.25 | 4,978,702 | 5,177,525 | 5,220,317 | 5,155,880 | 5,425,965 | Mar. 1, 1971 | Jan. 1, 1998 |
| ASHTABULA | 1.00 | 7,943,877 | 7,741,939 | 7,986,904 | 7,977,386 | 8,428,479 | Apr. 1, 1977 | July 1, 1985 |
| ATHENS | 1.25 | 4,924,924 | 5,015,813 | 5,233,606 | 5,403,916 | 5,651,235 | Feb. 1, 1982 | Jan. 1, 1994 |
| AUGLAIZE | 1.50 | 5,814,614 | 5,577,880 | 5,503,873 | 5,829,385 | 6,183,157 | Nov. 1, 1973 | June 1, 1996 |
| BELMONT | 1.50 | 10,919,635 | 11,005,566 | 11,324,956 | 11,551,272 | 11,870,099 | May 1, 1985 | Jan. 1, 1995 |
| BROWN | 1.25 | 2,666,335 | 2,933,412 | 2,909,963 | 3,038,463 | 3,180,477 | Aug. 1, 1979 | Jan. 1, 1996 |
| BUTLER | 0.50 | 15,907,481 | 16,327,018 | 16,623,304 | 17,112,675 | 18,414,134 | June 1, 1985 | Feb. 1, 1995 |
| CARROLL | 1.00 | 1,504,183 | 1,547,391 | 1,581,707 | 1,585,981 | 1,625,241 | Sep. 1, 1985 | June 1, 1996 |
| CHAMPAIGN | 1.50 | 2,487,111 | 2,568,349 | 2,586,881 | 3,100,915 | 4,013,697 | Jan. 1, 1986 | July 1, 2003 |
| CLARK | 1.00 | 12,089,114 | 12,430,551 | 17,344,078 | 12,243,342 | 12,563,786 | Nov. 1, 1972 | Nov. 1, 2002 |
| CLERMONT | 1.00 | 18,149,686 | 18,959,109 | 19,513,566 | 20,068,148 | 20,961,722 | Aug. 1, 1979 | Oct. 1, 1983 |
| CLINTON | 1.00 | 3,732,794 | 3,758,093 | 3,941,549 | 4,138,079 | 4,774,107 | Nov. 1, 1972 | Jan. 1, 1988 |
| COLUMBIANA | 1.50 | 3,213 | 6,487,295 | 8,365,728 | 11,531,316 | 11,850,766 | Aug. 1, 1985 | Sept. 1, 2002 |
| COSHOCTON | 1.00 | 2,326,158 | 2,485,860 | 2,558,793 | 2,615,900 | 2,619,792 | June 1, 1971 | Mar. 1, 1985 |
| CRAWFORD | 1.50 | 5,013,096 | 4,492,005 | 4,647,342 | 4,857,314 | 5,023,409 | May 1, 1978 | July 1, 1994 |
| CUYAHOGA | 1.00 | 161,909,936 | 157,747,011 | 156,713,498 | 158,633,995 | 167,870,952 | Sep. 1, 1969 | Oct. 1, 1987 |
| DARKE | 1.00 | 4,284,155 | 4,485,850 | 4,281,463 | 4,415,874 | 4,489,900 | July 1, 1975 | Jan. 1, 1988 |
| DEFIANCE | 1.00 | 4,224,370 | 4,331,193 | 4,658,543 | 4,254,886 | 4,482,197 | Feb. 1, 1987 | Feb. 1, 1987 |
| DELAWARE | 1.25 | 18,211,040 | 20,406,106 | 26,069,586 | 29,110,737 | 31,861,129 | Jan. 1, 1972 | Oct. 1, 1996 |
| ERIE | 1.00 | 10,640,936 | 10,457,954 | 10,801,348 | 11,452,269 | 11,607,891 | Mar. 1, 1977 | May 1, 1993 |
| FAIRFIELD | 0.75 | 9,341,568 | 9,328,600 | 9,988,803 | 9,978,566 | 10,339,538 | Sep. 1, 1981 | Aug. 1, 1995 |
| FAYETTE | 1.00 | 3,944,328 | 4,009,709 | 4,194,940 | 3,948,848 | 3,986,368 | Mar. 1, 1983 | July 1, 1988 |
| FRANKLIN | 0.50 | 82,900,256 | 81,139,049 | 79,621,688 | 81,681,821 | 85,587,547 | Sep. 1, 1985 | Sept. 1, 1985 |
| FULTON | 1.00 | 3,932,599 | 3,713,217 | 3,900,824 | 3,959,266 | 3,994,295 | May 1, 1972 | Feb. 1, 1987 |
| GALLIA | 1.25 | 3,206,415 | 3,300,565 | 3,480,707 | 3,596,869 | 3,681,635 | Dec. 1, 1981 | Feb. 1, 1995 |
| GEAUGA | 1.00 | 4,106,539 | 4,187,169 | 4,383,695 | 4,809,116 | 9,132,782 | Aug. 1, 1987 | Feb. 1, 2004 |
| GREENE | 1.00 | 16,663,041 | 17,721,787 | 18,228,212 | 18,393,495 | 19,571,707 | Mar. 1, 1971 | Feb. 1, 1987 |
| GUERNSEY | 1.50 | 4,693,966 | 4,849,472 | 5,303,637 | 5,223,689 | 5,495,869 | Feb. 1, 1971 | Aug. 1, 1993 |
| HAMILTON | 1.00 | 120,817,937 | 118,656,334 | 119,722,909 | 122,212,469 | 127,712,184 | June 1, 1970 | June 1, 1996 |
| HANCOCK | 0.75 | 4,996,051 | 4,923,237 | 4,865,680 | 6,074,558 | 7,847,608 | Feb. 1, 1979 | July 1, 2003 |
| HARDIN | 1.00 | 2,129,093 | 1,961,237 | 2,016,990 | 1,913,787 | 1,993,026 | Oct. 1, 1985 | Mar. 1, 1990 |
| HARRISON | 1.50 | 1,045,888 | 1,059,708 | 1,109,957 | 1,174,339 | 1,267,537 | Dec. 1, 1985 | June 1, 1994 |
| HENRY | 1.00 | 1,922,753 | 2,033,158 | 2,262,060 | 2,283,066 | 2,421,135 | Mar. 1, 1972 | June 1, 1986 |
| HIGHLAND | 1.00 | 2,764,093 | 2,813,126 | 2,908,287 | 3,040,302 | 3,206,611 | May 1, 1979 | Mar. 1, 1993 |
| HOCKING | 1.25 | 2,026,495 | 2,079,129 | 2,519,146 | 2,819,259 | 2,724,117 | Apr. 1, 1979 | Jan. 1, 1998 |
| HOLMES | 1.00 | 3,591,111 | 3,615,131 | 3,894,484 | 4,171,202 | 4,270,098 | July 1, 1977 | Jan. 1, 1998 |
| HURON | 1.50 | 6,936,405 | 6,781,287 | 6,977,054 | 7,213,260 | 7,234,249 | Feb. 1, 1978 | Jan. 1, 1996 |
| JACKSON | 1.50 | 3,788,268 | 3,860,057 | 3,915,326 | 4,055,626 | 4,383,073 | Apr. 1, 1982 | Jan. 1, 1998 |
| JEFFERSON | 1.50 | 8,212,471 | 8,070,683 | 8,566,108 | 8,837,082 | 9,336,204 | June 1, 1973 | Nov. 1, 1994 |
| KNOX | 1.00 | 4,129,387 | 4,084,907 | 4,261,652 | 4,360,941 | 4,808,364 | May 1, 1971 | Feb. 1, 1994 |
| LAKE | 0.50 | 14,271,275 | 14,359,797 | 14,466,920 | 14,882,380 | 15,277,887 | July 1, 1969 | Aug. 1, 1988 |
| LAWRENCE | 1.50 | 5,907,330 | 5,977,278 | 6,372,556 | 5,751,625 | 6,332,245 | June 1, 1986 | June 1, 1998 |
| LICKING | 1.00 | 14,255,769 | 14,686,190 | 14,873,722 | 15,400,816 | 16,339,191 | Feb. 1, 1971 | Feb. 1, 1984 |
| LOGAN | 1.50 | 6,490,540 | 6,737,920 | 6,832,540 | 7,053,319 | 7,238,342 | Jan. 1, 1974 | July 1, 1997 |
| LORAIN | 0.75 | 18,596,540 | 19,346,425 | 20,506,375 | 20,611,361 | 21,904,257 | July 1, 1985 | July 1, 1995 |
| LUCAS | 1.25 | 67,926,364 | 67,081,391 | 68,211,381 | 67,006,778 | 69,957,182 | Feb. 1, 1971 | Jan. 1, 1993 |
| MADISON | 1.25 | 3,574,666 | 3,508,994 | 3,668,161 | 3,891,232 | 4,650,969 | Mar. 1, 1983 | July 1, 1999 |
| MAHONING | 1.00 | 23,935,036 | 25,388,374 | 25,819,561 | 26,657,490 | 27,537,042 | Apr. 1, 1980 | Jan. 1, 2000 |
| MARION | 1.00 | 6,094,993 | 6,018,733 | 6,187,872 | 6,235,262 | 6,365,990 | Sep. 1, 1985 | Apr. 1, 1992 |
| MEDINA | 0.50 | 7,564,323 | 7,701,566 | 8,137,853 | 8,465,661 | 8,882,248 | Apr. 1, 1971 | Apr. 1, 1971 |
| MEIGS | 1.00 | 1,178,407 | 1,150,382 | 1,119,751 | 1,101,934 | 1,071,185 | Feb. 1, 1987 | Feb. 1, 1987 |
| MERCER | 1.00 | 3,117,588 | 3,078,404 | 3,151,037 | 3,301,439 | 3,541,059 | Nov. 1, 1971 | July 1, 1987 |
| MIAMI | 1.00 | 9,048,808 | 9,145,706 | 9,613,548 | 9,648,601 | 10,449,156 | Dec. 1, 1969 | Nov. 1, 1999 |
| MONROE | 1.50 | 1,280,453 | 1,295,895 | 1,150,584 | 970,935 | 1,157,694 | Oct. 1, 1986 | Nov. 1, 1994 |
| MONTGOMERY | 1.00 | 64,101,822 | 63,935,967 | 62,952,069 | 64,564,376 | 65,568,624 | Jan. 1, 1971 | July 1, 1989 |
| MORGAN | 1.50 | 966,051 | 974,991 | 988,948 | 967,301 | 1,042,641 | Feb. 1, 1972 | Apr. 1, 1990 |

(Cont'd.)

Table 3 (cont'd.)
County and Transit Authority Permissive Sales Tax Collections
Calendar Years 2000 - 2004

| County | Tax Rate 12/31/04 | Amount of Tax Collections | | | | | Initial Enactment | Effective Date of Current Rate |
|--|----------------------|---------------------------|------------------------|------------------------|------------------------|------------------------|----------------------|-----------------------------------|
| | | 2000 | 2001 | 2002 | 2003 | 2004 | | |
| MORROW | 1.50% | \$2,219,450 | \$2,336,313 | \$2,320,573 | \$2,424,705 | \$2,487,996 | July 1, 1971 | July 1, 1995 |
| MUSKINGUM | 1.50 | 13,430,005 | 13,217,016 | 13,620,339 | 13,816,527 | 13,935,522 | May 1, 1971 | Apr. 1, 1993 |
| NOBLE | 1.50 | 847,078 | 875,360 | 881,894 | 919,946 | 909,810 | Jan. 1, 1971 | Feb. 1, 1995 |
| OTTAWA | 1.00 | 4,260,423 | 4,299,825 | 4,522,532 | 4,674,287 | 4,789,192 | Oct. 1, 1973 | Jan. 1, 1998 |
| PAULDING | 1.50 | 1,528,235 | 1,535,789 | 1,500,731 | 1,522,795 | 1,611,341 | Apr. 1, 1984 | Nov. 1, 1991 |
| PERRY | 1.00 | 1,505,218 | 1,467,299 | 1,573,349 | 1,580,310 | 1,677,500 | Mar. 1, 1971 | May 1, 1982 |
| PICKAWAY | 1.50 | 3,359,463 | 3,455,616 | 5,229,953 | 5,399,205 | 5,538,138 | Oct. 1, 1983 | Dec. 1, 2001 |
| PIKE | 1.00 | 2,014,065 | 1,891,196 | 2,041,571 | 2,041,142 | 2,094,889 | May 1, 1988 | May 1, 1988 |
| PORTAGE | 1.00 | 12,170,365 | 12,364,275 | 12,629,466 | 13,187,643 | 13,550,567 | Apr. 1, 1971 | Dec. 1, 1999 |
| PREBLE | 1.50 | 3,965,676 | 3,932,793 | 3,788,124 | 4,002,410 | 4,150,454 | Nov. 1, 1979 | May 1, 1994 |
| PUTNAM | 1.25 | 2,379,539 | 2,697,284 | 2,896,552 | 2,982,285 | 2,972,475 | Jan. 1, 1974 | June 1, 2001 |
| RICHLAND | 1.25 | 18,222,205 | 17,825,117 | 18,196,319 | 21,207,635 | 19,975,252 | June 1, 1979 | Jan. 1, 2004 |
| ROSS | 1.50 | 10,010,337 | 10,023,413 | 10,250,454 | 10,235,264 | 10,866,703 | Jan. 1, 1980 | Oct. 1, 1993 |
| SANDUSKY | 1.00 | 5,638,000 | 5,784,111 | 5,757,414 | 5,913,822 | 5,925,675 | Aug. 1, 1979 | Aug. 1, 1995 |
| SCIOTO | 1.50 | 5,402,810 | 7,113,715 | 8,233,430 | 8,250,582 | 8,394,244 | May 1, 1979 | May 1, 2001 |
| SENECA | 1.50 | 4,266,521 | 4,221,049 | 4,405,538 | 5,189,772 | 6,449,435 | Oct. 1, 1983 | Aug. 1, 2003 |
| SHELBY | 1.50 | 6,310,388 | 6,452,038 | 6,875,897 | 7,426,472 | 7,302,106 | Mar. 1, 1971 | Jan. 1, 1998 |
| STARK | 0.25 | 954,655 | 69,556 | 278,927 | 4,363,537 | 11,337,535 | Jan. 1, 1987 | July 1, 2003 |
| SUMMIT | 0.50 | 33,231,970 | 32,216,548 | 33,081,046 | 33,994,904 | 35,261,093 | Mar. 1, 1973 | Nov. 1, 1995 |
| TRUMBULL | 0.50 | 10,347,754 | 10,112,719 | 10,856,884 | 17,563,200 | 14,609,638 | June 1, 1985 | Apr. 1, 2004 |
| TUSCARAWAS | 1.00 | 8,550,283 | 8,516,440 | 8,690,202 | 8,692,703 | 9,156,759 | Apr. 1, 1971 | July 1, 1998 |
| UNION | 1.00 | 4,535,799 | 7,281,115 | 5,724,615 | 8,358,356 | 6,799,470 | Apr. 1, 1989 | Apr. 1, 1989 |
| VAN WERT | 1.50 | 3,009,268 | 3,179,041 | 3,163,301 | 3,364,282 | 3,439,543 | Mar. 1, 1972 | Mar. 1, 1991 |
| VINTON | 1.50 | 704,755 | 711,818 | 742,621 | 729,160 | 715,575 | May 1, 1985 | Mar. 1, 1992 |
| WARREN | 1.00 | 18,609,304 | 20,075,961 | 20,487,452 | 21,535,675 | 23,002,502 | Jan. 1, 1972 | Jan. 1, 1992 |
| WASHINGTON | 1.50 | 8,057,457 | 8,202,263 | 8,542,670 | 8,601,829 | 8,979,532 | Oct. 1, 1983 | Jan. 1, 1990 |
| WAYNE | 0.75 | 7,515,034 | 7,424,116 | 7,633,464 | 7,812,025 | 8,115,778 | Mar. 1, 1971 | Jan. 1, 1992 |
| WILLIAMS | 1.50 | 3,166,060 | 2,924,291 | 3,023,943 | 3,266,628 | 4,535,311 | Dec. 1, 1977 | Oct. 1, 1993 |
| WOOD | 1.00 | 11,981,660 | 12,465,150 | 13,063,171 | 13,619,983 | 14,195,793 | June 1, 1971 | Nov. 1, 1987 |
| WYANDOT | 1.00 | 1,612,759 | 1,639,128 | 1,623,637 | 1,813,228 | 1,865,055 | Feb. 1, 1985 | Jan. 1, 1988 |
| County Total | | \$1,061,637,557 | \$1,071,940,085 | \$1,101,546,982 | \$1,140,944,340 | \$1,200,755,686 | | |
| Transit Authority | | | | | | | | |
| Cleveland RTA (Cuyahoga Co.) | 1.00 | \$161,991,565 | \$157,823,888 | \$156,735,486 | \$158,653,957 | \$167,894,949 | Oct. 1, 1975 | Oct. 1, 1975 |
| Central Ohio TA (Franklin Co.) | 0.25 | 42,128,119 | 41,601,224 | 41,334,523 | 43,205,469 | 44,940,803 | Sep. 1, 1980 | Feb. 1, 1990 |
| LakeTran TA (Lake Co.) | 0.25 | 7,130,985 | 7,175,596 | 7,202,698 | 7,440,529 | 7,637,135 | Aug. 1, 1988 | Aug. 1, 1988 |
| Greater Dayton RTA (Montgomery Co.) | 0.50 | 32,078,659 | 31,968,728 | 31,433,081 | 32,290,326 | 32,783,222 | July 1, 1980 | July 1, 1980 |
| Portage Area RTA (Portage Co.) | 0.25 | | | 2,564,174 | 3,281,207 | 3,390,061 | Feb. 1, 2002 | Feb. 1, 2002 |
| Stark Area RTA (Stark Co.) | 0.25 | 10,323,125 | 10,175,541 | 10,607,899 | 10,689,964 | 11,371,235 | July 1, 1997 | July 1, 1997 |
| Metro TA (Summit Co.) | 0.25 | 16,548,007 | 16,078,157 | 16,484,481 | 16,995,514 | 17,605,364 | Feb. 1, 1991 | Feb. 1, 1991 |
| Transit Authority Total | | \$270,200,460 | \$264,823,134 | \$266,362,341 | \$272,556,965 | \$285,622,770 | | |
| TOTAL | | \$1,331,838,017 | \$1,336,763,219 | \$1,367,909,324 | \$1,413,501,305 | \$1,486,378,456 | | |

Note: Some counties and transit authorities have repealed and then re-enacted the tax, or have changed the tax rate since the first enactment.

Source: Department of Taxation, Revenue Accounting Division.