Sales and Use Tax

The sales and use tax is state government's second-largest source of revenue. It also represents an important revenue source for county governments and regional transit authorities which are authorized to levy "piggyback" taxes also administered by the Ohio Department of Taxation.

The Ohio sales and use tax dates back to 1934, when the General Assembly enacted a 3 percent sales tax effective January 1935. The use tax followed a year later. In 1967, the legislature adopted a 4 percent state rate and, for the first time, authorized county governments to levy piggyback taxes of their own, subject to repeal by a majority vote of the county electorate. In 1974, transit authorities were also granted the authority, with voter approval, to levy sales taxes.

The current state sales and use tax rate, 5.5 percent, was established on July 1, 2005. During fiscal year 2012, the tax generated about $8.27 billion in revenue for state government. Of that amount 97.8 percent or $8.09 billion was distributed to the General Revenue Fund. The balance was distributed to the Public Library Fund.

The department collects the combined state and local tax, then distributes the local share of revenue 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.

As of Dec. 31, 2011, 88 Ohio county governments levied permissive sales and use taxes ranging from 0.50 percent to 1.5 percent. During the 2011 calendar year, the state collected approximately $1.5 billion for county governments from such levies.

As of Dec. 31, 2011, eight transit authorities also levied sales and use taxes of up to 1 percent. They were: the Greater Cleveland Regional Transit Authority, the Central Ohio Transit Authority, the Laketran Transit Authority (Lake County), the Western Reserve Transit Authority (Mahoning County), the Greater Dayton Regional Transit Authority, the Portage Area Regional Transit Authority, the Stark Area Regional Transit Authority and the Metro Regional Transit Authority (Summit County). In calendar year 2011, the state collected about $373.5 million for these transit authorities.

Ohio is an associate member of the Streamlined Sales Tax Project, a multi-state effort to make sales tax laws, rules, and systems more uniform among states. The goal is to make it easier for those who make sales in multiple states to voluntarily collect and remit sales taxes to each of those states (federal law currently exempts sellers from this collection responsibility unless they have a physical presence in a state).

Taxpayer

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

Any person, retailer, business, organization, or provider of taxable services making retail sales or making taxable purchases on which sales tax has not been paid is required to file a return and remit the sales or use tax due. See Exhibit 1 for a description of taxpayers and applicable vendor's licenses.

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. The tax also applies to the rental of tangible personal property, the rental of hotel rooms by transient guests, and the sales of the following specified services:

- repair of tangible personal property;
- installation of tangible personal property;
- washing, cleaning, waxing, polishing, and painting of a motor vehicle;
- laundry and dry cleaning services;
- automatic data processing, computer services, and electronic information services used in business;
- telecommunications services;
- lawn care and landscaping services;
- private investigation and security services;
- building maintenance and janitorial services;
- employment services and employment placement services;
- exterminating services;
- physical fitness facility services;
- recreation and sports club services;
- mobile telecommunications services;
- satellite broadcasting services;
- personal care services;
- transportation of persons by motor vehicle or aircraft entirely within this state;
- motor vehicle towing services;
- snow removal services; and
- electronic publishing services.

The tax also applies to 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.

Exhibit 1

Description of Sales Tax Taxpayers and Vendor's Licenses

Taxpayer	Cost of License	Description
Vendor	$25	Each person or business establishment located in Ohio making retail sales.
Transient vendor	$25	Retailer who makes sales in any county in which they have no fixed place of business. The license is valid statewide.
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 use tax base is identical to that of the sales tax. Use tax applies to purchases made outside of Ohio and to purchases made from Ohio vendors if the vendor did not charge sales tax. For additional information on use tax, see the discussion in Rates, below, under Sourcing.

Rates

(R.C. 5739.02, 5739.021, 5739.023, 5739.025, 5739.026, 5741.02, 5741.021 -- 5741.023)

State rate

The state sales and use tax rate has been 5.5 percent since July 1, 2005.

Local rates

Current law gives counties the option of levying a sales tax of up to 1 percent for county general revenue, plus an additional tax of up to 0.5 percent for county general revenue or several specific purposes outlined in the Ohio Revised Code. These taxes, which must be in 0.25 increments, may be repealed by county voters.

Transit authorities are also 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 table shows the number of counties at each total combined state and local tax rate as of July 1, 2012.

Note: Four Ohio counties – Delaware, Fairfield, Licking and Union – have more than one combined sales and use tax rate in effect because a small part of their area lies within the territory of the Central Ohio Transit Authority (COTA). The table above does not reflect the 0.5 percent COTA rate that applies in part of these four counties.

Total Rates	Number of Jurisdictions
5.75%	0
6.25%	4
6.50%	21
6.75%	14
7.00%	48
7.75%	1

Rate schedule

A combined sales tax schedule that includes local levies is outlined in R.C. 5739.025.

Sourcing

For taxable sales made by Ohio vendors and delivered to an Ohio consumer, the sales tax rate is based on the location where the vendor receives the order. Sales made by out-of-state vendors are generally sourced to the location where the consumer receives the tangible personal property.

Exceptions include services such as 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.

For these services, the rate is based on the location where the service is received.

Special sourcing rules are in place for certain sales of electronic information services, electronic publishing services and 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.

Generally, the applicable use tax rate for all taxable sales on which no sales tax was paid to the vendor is based on the location of the purchaser.

Effective Jan. 1, 2010, a consumer has no additional use tax liability on the purchase of tangible personal property if the consumer paid sales tax to a vendor, regardless of whether the amount of sales tax invoiced is calculated at the rate where the consumer receives the property or the rate where the vendor received the order. Consumers do, however, have a liability on purchases made out-of-state, by catalog or via the Internet on which no sales tax has been paid. Taxpayers with an annual consumer's use tax liability exceeding $1,000 must register for a consumer's use tax account and file returns. Other taxpayers can remit consumer use tax either on state income tax returns or by filing a use tax voluntary payment form.

Exemptions and Exceptions

(R.C. 5709.25, 5739.01, 5739.011, 5739.02, 5741.02, 6121.16, 6123.041)

The sales and use tax does not apply to:

- copyrighted motion picture films unless solely used for advertising;
- 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);
- the value of motor vehicles traded in on new motor vehicles sold by licensed new motor vehicle dealers;
- tangible personal property or the benefit of a taxable service to be resold in the form received;
- the refundable deposit paid on returnable beverage containers, cartons, and cases;
- tangible personal property used or consumed in commercial fishing;
- sales to U.S. government agencies;
- sales to the state or any of its political subdivisions;
- food for human consumption off the premises where sold;
- food sold to students in a dormitory, cafeteria, fraternity, or sorority;
- newspapers;
- magazine subscriptions or magazines distributed as controlled circulation publications;
- motor vehicle fuel subject to the state motor fuel excise tax;
- gas, water, and steam delivered through pipes or conduits by a utility company and electricity delivered through wires;
- communications services provided by telegraph companies;
- casual sales except for motor vehicles, titled watercraft and outboard motors, snowmobiles, and all-purpose-vehicles;
- sales by churches and nonprofit organizations (except for the sale of motor vehicles) provided that the number of sales does not exceed six days each year;
- transportation of persons or property, except the transportation of persons specifically taxed as a service;
- 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;
- sales to nonprofit hospitals and to those privately-held homes for the aged and hospital facilities that are financed with public hospital bonds;
- 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;
- ships and rail rolling stock used in interstate or foreign commerce and material used for the repair, alteration, or propelling of such vessels;
- material, machinery, equipment, and other items used in packaging property to be sold at retail;
- all drugs for a human being dispensed by 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;
- prosthetic devices, durable medical equipment for home use, or mobility enhancing equipment sold by prescription for use by a human being;
- emergency and fire protection vehicles used exclusively by nonprofit organizations in providing emergency and fire protection services for political subdivisions;
- sales to nonprofit community centers and to producers offering presentations in music, dramatics, the arts, and related fields to foster public interest and education;
- motor vehicles sold in Ohio to nonresidents for titling and use in most other states and Canada, provided that the other state or province does not collect sales tax from Ohio residents for motor vehicles purchased there or provided that the state offers a credit to their residents for vehicles purchased in Ohio;
- property used in the preparation of eggs for sale;
- sales of property for use in agricultural production;
- 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;

- sales to non-commercial, educational broadcasting stations;
- sales of animals by nonprofit animal shelters and county humane societies;
- items used in preserving, preparing, or serving food, or material used in maintaining or cleaning these items in a commercial food service operation;
- tangible personal property used by holders of exempt facility certificates issued by the Tax Commissioner in air, noise, or water pollution control facilities or in energy conversion, solid waste energy conversion, or thermal efficiency improvement facilities;
- bulk water for residential use;
- sales of equipment used in qualified research and development;
- sales and installation of agricultural land tile and the sale and installation of portable grain bins to farmers;
- fees paid for the inspection of emission control equipment on motor vehicles;
- sales, leases, repairs, and maintenance of motor vehicles used primarily in providing highway transportation for hire;
- sales to state headquarters of veterans' organizations chartered by Congress or recognized by the U.S. Department of Veterans Affairs;
- as defined by federal law, normally taxable food items, such as soft drinks, sold to persons using food stamps;
- sales of tangible personal property and services used directly in providing a telecommunications service, mobile telecommunications service, or satellite broadcasting service;
- trade-ins on purchases of new or used watercraft or outboard motors sold by licensed boat dealers;
- property and labor used to fulfill a warranty or service contract;
- 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;
- sales of computer equipment made to qualifying certified teachers and used for educational purposes;
- sales of certain tangible personal property made to qualified motor racing teams;
- sales of used manufactured and mobile homes;
- sales of coin-operated car washes;
- the provision of self-service laundry or dry cleaning facilities;
- 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 41102;
- sales of telecommunications services used directly and primarily to perform the functions of a call center;
- sales of personal property and services used directly and primarily in providing taxable intrastate transportation of persons;
- repair and replacement parts and repair and maintenance services for aircraft used primarily in a fractional aircraft ownership program;
- items used in acquiring, formatting, editing, storing, and disseminating data or information by electronic publishing;
- items used in the repair and maintenance of aircraft and avionics systems for aircraft;
- repair, remodeling, replacement, or maintenance services performed on aircraft or on an aircraft's engine, avionics, or component materials or parts;
- sales of full flight simulators that are used for pilot or flight-crew training and repair and replacement parts or components for such full flight simulators; and
- repair and maintenance services for full flight simulators.

Also, Ohio law:

- permits a 25 percent sales tax refund for qualified computer purchases for providers of electronic information services;
- caps at $800 the sales or use tax on any aircraft sold as a fractional share aircraft; and
- exempts from the use tax items that are held by a person, but not for that person's own use, and donated to a charitable organization or to the state or its political subdivisions for exclusively public purposes.

Ohio law also includes direct use and primary use exemptions. The direct use exemption applies to:

- material incorporated as a component part of tangible personal property produced for sale by manufacturing, assembling, processing, or refining;
- 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;
- tangible personal property used directly in rendering a public utility service;
- 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
- 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.

The primary use exemption refers to 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:

- production machinery and equipment that act upon the product being produced;
- handling and transportation equipment (except licensed motor vehicles) used in moving property in or between plants during the production process;
- property used in producing property that is used or consumed in the production of a final product (use on use);
- coke, gas, water, steam, and similar substances used in the manufacturing operation;
- catalysts, solvents, water, acids, oil, and similar consumables that interact with the product and are an integral part of the manufacturing operation;
- property that is used to control, physically support, or is otherwise necessary for functioning of machinery and equipment and continuation of the manufacturing operation; and
- machinery and equipment, detergents, supplies, solvents, and any other tangible personal property located at a manufacturing facility that are used in the process of removing soil, dirt, or other contaminants from, or otherwise preparing in a suitable condition for use, towels, linens, articles of clothing, floor mats, mop heads, or other similar items, to be supplied to a consumer as part of laundry and dry cleaning services, only when the towels, linens, articles of clothing, floor mats, mop heads, or other similar items belong to the provider of the services.

Special Provisions

Cumulative filing (R.C. 5739.12 and 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.

Pre-arranged agreements (R.C. 5739.05 and Rule 5703-9-08)

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.

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.

Construction contractors (R.C. 5739.01 and Rule 5703-9-14)

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.

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 percent. In most cases, total combined local levies may not exceed 6 percent. In certain cases, a portion of the receipts is earmarked for convention centers and visitors bureaus. County convention facility authorities were permitted between June 29, 1988 and Dec. 31, 1988 to enact an additional 4 percent lodging tax for convention facility or sports center construction. This tax is in addition to the combined maximum 6 percent rate for county, township, or municipal lodging taxes, thereby allowing a combined local rate of 10 percent.

Payment by EFT (R.C. 5739.032, 5739.122, 5741.121)

Vendors are required to remit payment by electronic funds transfer (EFT) in cases where annual liability exceeds $75,000 per calendar year. Taxpayers required to use this payment method will be notified by the department. Vendors that do not meet the $75,000 threshold may request authorization by the Treasurer of State to remit tax payments by EFT.

Accelerated tax payment (R.C. 5739.032, 5739.122, 5741.121)

Vendors required to remit tax by EFT are required to make advance payment of 75 percent of each month's anticipated tax by the 23rd day of that month. These vendors are still required to file a return by the 23rd of the next month and pay the balance of their tax due, along with that month's accelerated payment.

Filing and Payment Dates

(R.C. 5739.031, 5739.12, 5739.17, 5741.12, Rule 5703-9-10)

See Exhibit 2 for a summary of filing and payment dates.

Discount

(R.C. 5739.12, 5741.12)

Payments made on or before the due date entitle the vendor to a discount of 0.75 percent of the amount due. (Example: $5,000 tax due – $37.50 discount = $4,962.50 net tax due.)

Disposition of Revenue

State sales and use tax (R.C. 5739.21, 5741.03)

During fiscal year 2011, the General Revenue Fund (GRF) received 97.6 percent of sales and use tax revenues, and the Public Library Fund (PLF) received 2.4 percent.

The amount of state sales tax revenue credited to the PLF varies from year to year based on a fixed percentage of all tax collections into the GRF. One half of each monthly transfer from the GRF to the PLF is credited against the state sales tax portion of GRF revenues.

Exhibit 2

Type of Sales Tax Returns and Filing Payment Dates

Note: All monthly and semi-annual returns must be filed and paid electronically.

Type of Return	Taxpayer	Payment Date
Weekly	Clerks of court	Payment on Monday for taxes collected during the preceding week on motor vehicles, and on watercraft and outboard motors titled.
Semi-monthly	Division of Liquor Control	By the 15th 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, transient vendors, direct pay permit holders, consumer use tax accounts	By the 23rd day of the month following the close of the reporting period, which is the previous month. 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.
Quarterly	Direct pay permit holders, consumer use tax accounts	By the 23rd 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, transient vendors delivery vendors	By the 23rd 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.

County permissive sales and use tax (R.C. 5739.21, 5741.03)

Ninety-nine percent of revenue is distributed to the general fund of the county that levied the tax. One percent is credited to the Local Sales Tax Administrative Fund for the use of the Tax Commissioner in defraying administrative costs.

County additional permissive sales and use tax (R.C. 5739.21, 5741.03)

Ninety-nine percent of revenue is distributed to the special purpose fund of the county that levied the tax. One percent is credited to the Local Sales Tax Administrative Fund for the use of the Tax Commissioner in defraying administrative costs.

Transit authority sales and use tax (R.C. 306.31, 5739.21, 5741.03)

Ninety-nine percent of revenue is distributed to the general revenue fund of the transit authority that levied the tax for the purpose of acquiring, constructing, operating, maintaining, replacing, improving, and extending transit facilities. One percent is credited to the Local Sales Tax Administrative Fund for the use of the Tax Commissioner in defraying administrative costs.

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 Court Decisions

Cincinnati Golf Management, Inc. v. Testa, 2012-Ohio-2846.

The City of Cincinnati contracted with a third party to manage and operate the city's seven golf courses. The management company did not pay sales or use tax on its taxable purchases asserting that the purchases were "made on behalf of the city and [were] therefore exempt from tax." The Tax Commissioner disagreed and issued a use tax assessment to the management company. The Board of Tax Appeals affirmed the Tax Commissioner's assessment and the city and the management company appealed to the Supreme Court of Court. Based on the management contract's express disclaimer of an agency relationship between the city and the management company, the Court rejected the management's claim of exemption because the management company had no actual or express authority to bind the city to purchases made by the management company. Thus, the sales were not sales to the city and were not exempt from use tax.

Durabilt, Inc. v. Testa, 2011-Ohio-5374.

Durabilt claimed that it merely sold construction services, was not the consumer of the materials used in constructing pole buildings and, thus, was not liable for consumer's use tax on those materials. The Tax Commissioner and the Board of Tax Appeals disagreed. The Court also rejected Durabilt's claim finding that Durabilt was a construction contractor and liable for use tax on the materials used in its contracts.

Chart

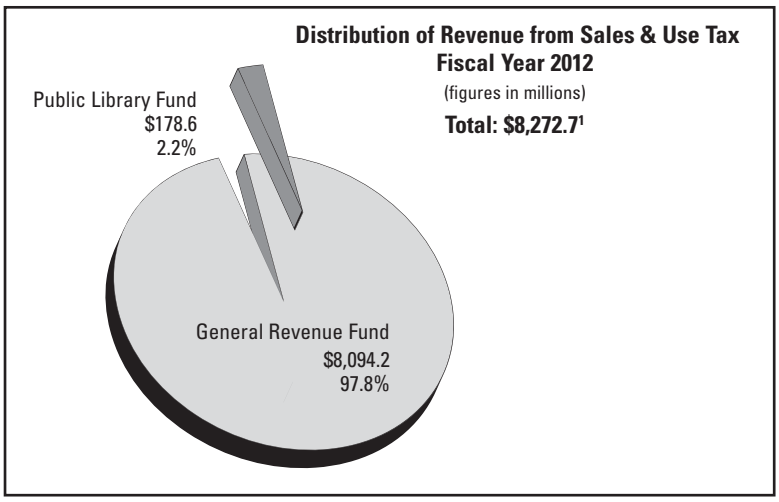

Table 1

Sales and Use Tax - Collections
By Type of Payments
(includes State and County/Transit Authority Permissive Tax)
Fiscal Year 2012

The figures in this table represent gross collections and therefore include collections from assessments and penalties. Refunds have not been subtracted out. Figures are prior to any distribution to any state fund or to county and permissive transit authorities.

Also, local sales and use tax collections include deposits into the Local Sales Tax Administration Fund, amounting to $18,814,914. The local sales and use tax figure reflects collections during the July 2011-June 2012 period (rather than distributions made during the July 2011-June 2012 period).

Type	Amount FY 2012
Vendor's Sales	$6,739,121,081
Motor Vehicle and Water Craft (from Clerks of Court)	1,300,505,834
Seller's Use	1,073,026,874
Consumers' Use	313,979,386
Direct Payment	635,635,946
Streamlined Sales	7,381,260
Liquor Sales by Division of Liquor Control	38,813,844
Attorney General Sales and Use Tax Collections	61,503,592
Total State and Local Collections	**$10,169,967,816**
Less Local Sales and Use Tax Collections	1,908,982,912
Total State Collections	**$8,260,984,904**

Source: Ohio Department of Taxation records and information from the state accounting system.

1 Includes Attorney General collections which amount to $7.2 million.

Table 2

State and Permissive (Local) Sales and Use Tax Collections, by Industrial Classification[1]: July 2011 through June 2012[1]

Industrial Classification	NAICS codes (North American Industrial Classification System)	Number of Business Entities, January - June 2012[2]	July - December 2011 Collections	January - June 2012 Collections	Total FY 2012 Collections
Agriculture, Forestry, and Fishing	111100-115310	707	$2,352,140	$3,178,257	$5,530,397
Mining	211110-213110	131	2,664,047	3,243,746	5,907,793
Utilities (excluding telecommunications)	221100-221300	108	28,780,841	58,407,780	87,188,620
Construction	236110-238900	1,900	25,542,819	23,733,389	49,276,207
Manufacturing	311110-339900	9,507	166,545,891	175,518,840	342,064,731
Wholesale Trade	423100-425120	4,351	88,455,256	98,524,553	186,979,809
Retail Trade:					
Motor Vehicle and Parts Dealers[3]	441110-441300	5,284	179,053,920	176,827,526	355,881,446
Furniture and Home Furnishings Stores	442110-442299	3,498	91,254,876	92,581,624	183,836,500
Electronic and Appliance Stores	443111-443130	2,678	158,749,648	144,963,740	303,713,388
Building Material and Garden Equipment & Supplies	444110-444200	7,260	395,955,262	381,912,538	777,867,800
Food and Beverage Stores	445110-445310	6,987	219,131,150	215,023,729	434,154,879
Health and Personal Care Stores	446110-446190	7,362	108,453,421	125,429,345	233,882,766
Gasoline Stations	447100	1,413	80,008,188	76,901,612	156,909,801
Clothing and Clothing Accessories Stores	448110-448320	4,535	185,348,898	179,172,413	364,521,311
Sporting Goods, Hobby, Book, and Music Stores	451110-451220	6,129	100,130,529	93,403,574	193,534,103
General Merchandise Stores	452110-452900	4,269	601,432,543	543,014,505	1,144,447,048
Miscellaneous Store Retailers	453110-453990	25,784	454,300,428	462,632,379	916,932,807
Nonstore Retailers	454110-454390	4,468	75,624,446	79,097,007	154,721,452
Transportation and Warehousing	481000-493100	1,581	10,339,469	11,018,137	21,357,606
Information (including telecommunications)	511110-519100	3,289	347,217,831	357,849,912	705,067,743
Finance and Insurance	522110-525990	389	225,980,807	207,325,434	433,306,241
Real Estate, and Rental & Leasing of Property	531110-533110	3,504	111,672,538	106,327,962	218,000,500
Professional, Scientific and Technical Services	541110-541990	6,653	61,003,200	72,212,775	133,215,975
Management of Companies (Holding Companies)	551111-551112	41	4,435,804	6,001,953	10,437,757
Administrative & Support Services, and Waste Management & Remediation Services	561110-562000	10,604	166,919,040	164,310,146	331,229,186
Education, Health Care and Social Assistance	611000-624410	2,526	9,270,453	9,274,371	18,544,824
Arts, Entertainment, and Recreation	711100-713900	2,826	27,558,573	23,934,025	51,492,599
Accommodation and Food Services	721110-722410	18,658	410,758,138	387,817,009	798,575,147
Other Services	811110-812990	16,714	119,774,312	121,069,873	240,844,185
Unclassified	n/a	9,951	24,410,663	28,574,496	52,985,159
TOTAL[4]		**173,107**	**$4,483,125,130**	**$4,429,282,649**	**$8,912,407,779**

Source: Ohio Department of Taxation records.

1 Industrial classification data reflects the principal business activity of each business entity, generally based on the industrial (NAICs) code indicated on the entity's sales or use tax registration form. In addition, the tax collection data reflected in this table primarily emanates from businesses that operate as vendors or sellers, who collect sales or use taxes from customers and remit such collections to the state. However, some businesses (such as manufacturers) remit the sales or use tax on their taxable purchases directly to the state instead of to their vendors and sellers, usually by means of a direct payment or consumer use tax account. Amounts remitted by entities that have these types of accounts are also included in this table.

2 Indicates the number of separate legal entities (not the number of separate locations) that filed and remitted sales or use tax at any time during the January through June 2012 period.

3 Tax collections from automobile and watercraft sales are not included in this table. Such taxes are collected by the county clerks of courts and then remitted to the state.

4 The data in this table is extracted from sales and use tax returns. The totals in this table do not match actual collections because this table does not include clerk of courts tax collections and because the table does not reflect subsequent adjustments made to tax returns, as well as revenue generated from audit activity.

Table 3

Sales & Use Tax
Number of Accounts By Type and Payment Schedule
(As of July 1, 2012)

Accounts	Payment Schedule Semi-Annual	Monthly	Quarterly	Total
Vendor's (includes 45,322 master accounts issued by counties)	91,095	65,293		201,710
Master (accounts issued by the state)	1,571	5,475		7,046
Transient	32,049	2,662		34,711
Service	14,387	8,337		22,724
Delivery	9,541	1,443		10,984
Consumers'	0	1090	16,880	17,970
Direct Pay	0	306	163	469
Out-of-State	8,691	7,480		16,171
Totals	**157,334**	**92,086**	**17,043**	**311,785**

Table 4

County and Transit Authority Permissive Sales Tax Collections
Calendar Years 2007 - 2012

Municipalities whose boundaries extend both within and beyond Franklin County assess a COTA rate of 0.50% in addition to the posted state and county sales tax rate. Delaware's COTA rate covers the portions of the cities of Columbus and Westerville located in Delaware County; Fairfield's COTA rate covers the portions of the cities of Columbus and Reynoldsburg in Fairfield County; Licking County's COTA rate covers the portion of the city of Reynoldsburg located in Licking County, and Union's COTA rate covers the portion of the City of Dublin located in Union County.

Note: These figures are net of the 1.0% administration fee. These amounts are distributed to the counties and transit authorities two months following the collection month.

County	2007	2008	2009	2010	2011	2012	Initial Enactment	Tax Rate 12/31/11	Effective Date of Current Rate 12/31/11
ADAMS	$3,183,996	$3,118,975	$2,962,554	$3,244,305	$3,290,325	$3,453,477	June 1, 1991	1.50[1]	Apr. 1, 2006
ALLEN	14,849,544	13,972,200	13,165,331	14,246,583	14,476,312	15,362,470	May 1, 1970	1.00	June 1, 1987
ASHLAND	6,285,331	6,317,590	5,767,699	6,014,104	6,359,262	6,493,655	Mar. 1, 1971	1.25[2]	Jan. 1, 1998
ASHTABULA	8,638,589	8,570,060	7,938,933	8,570,869	8,956,657	9,187,656	Apr. 1, 1977	1.00	July 1, 1985
ATHENS	6,250,298	6,358,789	6,413,526	6,735,970	6,810,061	7,276,471	Feb. 1, 1982	1.25[2]	Jan. 1, 1994
AUGLAIZE	6,915,103	7,035,131	6,230,098	6,615,638	7,205,687	7,626,983	Nov. 1, 1973	1.50[1]	June 1, 1996
BELMONT	11,585,345	10,848,695	10,780,315	11,278,396	11,904,166	13,320,872	May 1, 1985	1.50[1]	Jan. 1, 1995
BROWN	3,251,092	3,079,320	2,962,698	3,428,393	4,184,628	4,567,733	Aug. 1, 1979	1.50[2]	Oct. 1, 2010
BUTLER	41,317,070	33,112,821	29,766,768	29,589,370	30,745,215	32,587,055	June 1, 1985	0.75	Jan. 1, 2008
CARROLL	1,803,206	1,890,307	1,655,211	1,808,510	2,009,558	2,627,854	Sep. 1, 1985	1.00	July 1, 2006
CHAMPAIGN	4,481,444	4,625,788	4,034,562	4,054,478	4,451,343	4,941,288	Jan. 1, 1986	1.50[1]	July 1, 2003
CLARK	13,429,820	18,791,959	18,679,244	19,451,080	20,374,884	21,688,732	Nov. 1, 1972	1.50[1]	Jan. 1, 2008
CLERMONT	21,257,485	20,378,457	19,140,719	20,136,697	20,991,145	21,944,859	Aug. 1, 1979	1.00	Oct. 1, 1983
CLINTON	7,821,787	7,128,412	6,931,659	6,136,736	6,589,778	6,711,477	May 1, 1972	1.50[1]	Oct. 1, 2005
COLUMBIANA	11,094,523	12,603,339	11,690,608	12,501,158	13,359,749	14,680,444	Aug. 1, 1985	1.50[1]	Apr. 1, 2007
COSHOCTON	4,387,300	4,451,826	4,080,863	4,320,072	4,460,460	4,809,662	June 1, 1971	1.50[1]	Jan. 1, 2006
CRAWFORD	4,982,615	5,036,568	4,405,433	4,511,097	4,824,614	5,357,443	May 1, 1978	1.50[1]	July 1, 1994
CUYAHOGA	179,932,073	212,711,596	194,026,358	205,211,697	218,737,889	227,706,506	Sep. 1, 1969	1.25[2]	Oct. 1, 2007
DARKE	7,500,135	7,141,728	6,373,738	6,319,928	6,733,248	7,275,748	July 1, 1975	1.50[1]	Oct. 1, 2005
DEFIANCE	4,780,726	4,647,121	4,311,802	4,426,385	4,931,361	5,058,795	Feb. 1, 1987	1.00	Feb. 1, 1987
DELAWARE	36,304,531	35,941,918	35,899,776	38,088,578	41,361,429	44,263,579	Jan. 1, 1972	1.25[2]	Oct. 1, 1996
ERIE	12,544,818	12,749,346	11,766,426	12,754,912	13,370,369	13,709,346	Mar. 1, 1977	1.00	May 1, 1993
FAIRFIELD	11,326,997	11,564,477	11,668,564	15,769,483	16,656,582	17,577,486	Sep. 1, 1981	1.00	Jan. 1, 2010
FAYETTE	4,684,890	6,626,664	6,675,310	6,590,732	6,910,207	7,176,324	Mar. 1, 1983	1.50[1]	Jan. 1, 2008
FRANKLIN	177,768,109	136,336,222	122,649,116	129,329,538	135,742,789	146,924,300	Sep. 1, 1985	0.75	Jan. 1, 2008
FULTON	4,058,595	4,147,325	3,728,875	5,598,907	6,142,580	6,524,783	May 1, 1972	1.50	Jan. 1, 2010
GALLIA	4,074,918	4,240,343	4,025,647	4,072,767	4,251,704	4,452,280	Dec. 1, 1981	1.25[1]	Feb. 1, 1995
GEAUGA	11,632,972	11,453,277	10,409,829	10,533,228	11,183,037	11,744,574	Aug. 1, 1987	1.00[2]	Feb. 1, 2004
GREENE	21,106,684	20,903,959	20,558,891	21,130,730	21,965,538	22,576,311	Mar. 1, 1971	1.00	Feb. 1, 1987
GUERNSEY	5,860,713	5,849,364	6,131,011	6,094,236	6,185,035	6,991,330	Feb. 1, 1971	1.50[1]	Aug. 1, 1993
HAMILTON	133,199,307	129,798,378	120,408,014	125,730,107	130,231,179	134,095,877	June 1, 1970	1.00[1]	June 1, 1996
HANCOCK	5,619,402	5,365,589	11,218,865	11,033,039	11,623,579	12,134,502	Feb. 1, 1979	1.00[2]	Jan. 1, 2010
HARDIN	3,369,736	3,188,497	3,166,318	3,413,571	3,553,743	3,858,197	Oct. 1, 1985	1.50[1]	Jan. 1, 2005
HARRISON	1,354,411	1,287,617	1,254,949	1,377,080	1,496,851	1,988,873	Dec. 1, 1985	1.50[1]	June 1, 1994
HENRY	3,224,179	3,678,937	3,428,056	3,666,295	3,652,943	3,745,332	Mar. 1, 1972	1.50[1]	Apr. 1, 2007
HIGHLAND	5,172,130	4,952,521	4,874,812	5,208,362	5,333,384	5,748,286	May 1, 1979	1.50[1]	July 1, 2005
HOCKING	2,864,739	2,847,045	2,727,787	2,909,631	3,066,854	3,242,670	Apr. 1, 1979	1.25[2]	Jan. 1, 1998
HOLMES	4,351,938	4,577,731	4,249,652	4,514,354	4,943,420	5,669,594	July 1, 1977	1.00	Jan. 1, 1998
HURON	7,851,113	7,593,299	6,926,248	7,598,363	8,225,716	8,341,836	Feb. 1, 1978	1.50[1]	Jan. 1, 1996
JACKSON	4,512,968	4,356,868	4,173,994	4,487,441	4,555,733	4,820,060	Apr. 1, 1982	1.50[1]	Jan. 1, 1998
JEFFERSON	10,369,775	10,445,767	9,437,739	9,866,645	10,069,882	10,837,108	June 1, 1973	1.50[1]	Nov. 1, 1994
KNOX	5,404,741	5,439,283	4,951,627	5,206,251	5,437,944	5,878,455	May 1, 1971	1.00[2]	Feb. 1, 1994
LAKE	15,841,911	15,529,714	14,353,531	14,629,554	15,546,168	26,101,830	July 1, 1969	1.00	April 1, 2012
LAWRENCE	6,723,374	6,808,072	6,587,932	7,260,402	7,500,362	8,014,074	June 1, 1986	1.50[1]	June 1, 1998
LICKING	24,751,138	24,283,013	23,055,893	23,619,086	24,804,013	26,568,612	Feb. 1, 1971	1.50[1]	Jan. 1, 2006
LOGAN	7,525,447	7,706,490	6,796,016	6,888,277	7,197,092	8,263,153	Jan. 1, 1974	1.50[1]	July 1, 1997
LORAIN	23,760,781	22,873,860	30,262,475	26,902,971	23,604,816	24,629,683	July 1, 1985	0.75[2]	Apr. 1, 2010
LUCAS	71,801,939	70,363,214	64,340,305	68,074,916	72,035,425	75,190,408	Feb. 1, 1971	1.25[2]	Jan. 1, 1993
MADISON	4,387,076	4,580,027	3,828,322	3,997,908	4,360,382	4,950,404	Mar. 1, 1983	1.25[2]	July 1, 1999
MAHONING	28,431,266	27,981,245	25,971,965	27,477,879	29,699,553	30,560,903	Apr. 1, 1980	1.00[1]	Oct. 1, 2005
MARION	$7,189,172	6,884,440	6,255,481	6,509,927	$7,370,344	8,822,125	Sep. 1, 1985	1.00	Apr. 1, 2012
MEDINA	11,510,099	19,162,818	18,058,064	18,677,184	19,860,141	20,967,352	Apr. 1, 1971	1.00[1]	Oct. 1, 2007
MEIGS	1,230,960	1,225,559	1,214,295	1,265,083	1,374,024	1,548,358	Feb. 1, 1987	1.50[1]	Oct. 1, 2012
MERCER	3,780,028	5,350,703	5,478,648	5,800,489	6,187,061	6,558,156	Nov. 1, 1971	1.50[1]	Apr. 1, 2008
MIAMI	10,799,595	10,902,816	10,212,564	13,068,299	13,898,864	14,992,069	Dec. 1, 1969	1.25	Oct. 1, 2009
MONROE	1,358,363	1,511,174	1,437,392	1,456,441	1,683,852	1,979,919	Oct. 1, 1986	1.50[1]	Jan. 1, 2010
MONTGOMERY	64,377,557	64,340,111	58,729,714	60,821,918	66,650,957	68,802,117	Jan. 1, 1971	1.00	July 1, 1989
MORGAN	1,060,863	1,168,308	1,135,842	1,188,810	1,226,386	1,327,625	Feb. 1, 1972	1.50[1]	Apr. 1, 1990

(Cont'd. on the next page)

1 Includes a 0.50% tax authorized for one or more specific purposes under Sections 5739.026 and 5741.023 of the Ohio Revised Code.
2 Includes a 0.25% tax authorized for one or more specific purposes under Sections 5739.026 and 5741.023 of the Ohio Revised Code.

Table 4 (cont'd.)

County and Transit Authority Permissive Sales Tax Collections
Calendar Years 2007 - 2012

This table displays permissive sales tax revenue for counties and transit authorities in the years shown. Please note that some counties and transit authorities have repealed and then re-enacted the tax, or have changed the rate since the first enactment.

County	2007	2008	2009	2010	2011	2012	Initial Enactment	Tax Rate 6/30/11	Effective Date of Current Rate
MORROW	$2,789,891	$2,732,270	$2,418,133	$2,615,260	$2,781,257	$3,101,111	July 1, 1971	1.50 [1]	Jul 1, 1995
MUSKINGUM	14,691,024	14,690,306	14,997,407	14,892,841	14,992,113	16,025,390	May 1, 1971	1.50 [1]	Apr. 1, 1993
NOBLE	1,056,971	1,047,565	1,093,626	1,090,451	1,098,781	1,324,419	Jan. 1, 1971	1.50 [1]	Feb. 1, 1995
OTTAWA	5,128,283	5,198,860	4,813,331	5,516,198	6,373,589	6,656,096	Oct. 1, 1973	1.25	July 1, 2010
PAULDING	1,596,866	1,563,396	1,352,623	1,515,998	1,674,064	1,805,275	Apr. 1, 1984	1.50 [1]	Nov. 1, 1991
PERRY	1,818,043	1,799,201	1,854,544	2,524,910	3,079,116	3,345,027	Mar. 1, 1971	1.50 [1]	Apr. 1, 2010
PICKAWAY	5,860,320	5,952,481	6,335,068	5,910,137	6,304,828	6,581,369	Oct. 1, 1983	1.50 [1]	Dec. 1, 2001
PIKE	3,448,304	3,649,439	3,444,775	3,691,117	3,840,756	4,807,275	May 1, 1988	1.50 [1]	Jan. 1, 2006
PORTAGE	14,884,820	15,133,049	14,468,521	15,924,811	16,484,674	17,356,453	Apr. 1, 1971	1.00	Dec. 1, 1999
PREBLE	4,383,637	4,340,758	3,978,709	4,444,872	5,027,910	4,729,872	Nov. 1, 1979	1.50 [1]	May 1, 1994
PUTNAM	3,450,810	3,378,346	3,810,132	4,078,573	4,770,923	4,967,257	Jan. 1, 1974	1.50 [1]	Jan. 1, 2009
RICHLAND	18,564,613	18,463,217	16,998,124	18,121,298	18,750,452	20,937,410	June 1, 1979	1.50 [1]	July 1, 2012
ROSS	11,221,083	10,999,022	11,254,090	11,951,369	12,341,994	13,392,672	Jan. 1, 1980	1.50 [1]	Oct. 1, 1993
SANDUSKY	7,615,121	7,350,669	6,981,002	8,008,419	9,632,765	9,860,147	Aug. 1, 1979	1.50 [2]	Oct. 1, 2010
SCIOTO	9,177,698	9,227,388	9,176,979	10,048,182	10,385,019	10,911,682	May 1, 1979	1.50 [1]	May 1, 2001
SENECA	6,748,385	7,088,480	6,380,064	6,800,668	6,962,100	7,486,824	Oct. 1, 1983	1.50 [1]	Aug. 1, 2003
SHELBY	8,109,136	7,490,908	6,539,566	6,816,661	7,450,890	8,186,678	Mar. 1, 1971	1.50 [1]	Apr 1, 2008
STARK	11,789,500	11,669,979	24,059,403	18,532,610	6,978,106	16,488,040	Jan. 1, 1987	0.50	Apr. 1, 2012
SUMMIT	36,696,575	35,672,063	33,085,279	34,576,726	36,191,562	38,174,038	Mar. 1, 1973	0.50	Nov. 1, 1995
TRUMBULL	21,444,461	21,118,330	19,420,353	20,753,184	22,517,348	23,090,076	June 1, 1985	1.00	July 1, 2005
TUSCARAWAS	9,431,540	9,410,168	8,662,339	9,143,507	9,709,327	10,666,204	Apr. 1, 1971	1.00	July 1, 1998
UNION	8,354,287	9,630,696	8,956,881	9,294,054	9,487,591	12,045,553	Apr. 1, 1989	1.25 [2]	July 1, 2008
VAN WERT	3,457,911	3,542,444	3,268,999	3,773,437	3,904,204	4,073,386	Mar. 1, 1972	1.50 [1]	Mar. 1, 1991
VINTON	868,227	829,382	794,454	895,288	970,795	1,079,822	May 1, 1985	1.50 [1]	Mar. 1, 1992
WARREN	26,750,180	26,612,718	26,201,291	27,206,741	28,359,839	30,624,217	Jan. 1, 1972	1.00 [1]	Jan. 1, 1992
WASHINGTON	9,800,889	9,662,989	9,027,451	9,811,462	10,385,166	11,148,789	Oct. 1, 1983	1.50 [1]	Jan. 1, 1990
WAYNE	8,529,027	8,486,153	7,722,607	8,106,668	8,787,045	9,358,877	Mar. 1, 1971	0.75	Jan. 1, 1992
WILLIAMS	4,923,737	4,942,414	4,351,902	4,573,015	4,800,583	5,097,082	Dec. 1, 1977	1.50 [1]	Oct. 1, 2003
WOOD	15,403,260	15,949,426	15,091,591	15,579,034	16,623,884	17,164,132	June 1, 1971	1.00	Nov. 1, 1987
WYANDOT	2,705,482	2,691,934	2,507,231	2,637,310	2,975,397	3,382,629	Feb. 1, 1985	1.50 [1]	Oct. 1, 2005
COUNTY TOTAL	**$1,405,634,797**	**$1,396,160,722**	**$1,328,414,534**	**$1,390,049,665**	**$1,453,998,354**	**$1,558,170,937**			
CLEVELAND RTA (CUYAHOGA CO.)	$173,161,230	$170,707,698	$155,282,828	$164,069,879	$174,934,574	$181,914,698	Oct. 1, 1975	1.00	Oct 1, 1975
CENTRAL OHIO TA (FRANKLIN CO.)	47,598,995	88,246,021	87,819,553	93,011,284	98,049,602	105,869,439	Sep. 1, 1980	0.50	Jan 1, 2008
LAKETRAN TA (LAKE CO.)	7,913,161	7,744,815	7,157,306	7,294,636	7,759,654	7,869,357	Aug. 1, 1988	0.25	Aug 1, 1988
WESTERN RESERVE TA (MAHONING CO.)			4,167,214	6,834,623	7,415,654	7,629,416		0.25	Apr 1, 2009
GREATER DAYTON RTA (MONTGOMERY CO.)	32,185,370	32,149,806	29,341,697	30,373,587	33,285,528	34,356,160	July 1, 1980	0.50	Jul 1, 1980
PORTAGE AREA RTA (PORTAGE CO.)	3,705,852	3,775,726	3,608,868	3,976,097	4,115,662	4,335,903	Feb. 1, 2002	0.25	Feb 1, 2002
STARK AREA RTA (STARK CO.)	11,785,691	11,696,465	10,410,581	11,148,815	11,793,115	12,544,581	July 1, 1997	0.25	Jul 1, 1997
METRO TA (SUMMIT CO.)	18,306,155	24,848,457	32,829,001	34,385,448	36,110,561	38,121,576	Feb. 1, 1991	0.50	Jul 1, 2008
TRANSIT AUTHORITY TOTAL	**$294,656,453**	**$339,168,988**	**$330,617,048**	**$351,094,368**	**$373,464,350**	**$392,641,130**			
GRAND TOTAL	**$1,700,291,250**	**$1,735,329,710**	**$1,659,031,582**	**$1,741,144,032**	**$1,827,462,704**	**$1,950,812,067**			

Source: Department of Taxation, Revenue Accounting Division