



Sales and Use Tax – Counties and Transit Authorities

Counties and transit authorities are permitted to levy sales and use taxes that “piggyback” on the state-wide 5.75% sales and use tax, subject to repeal by a majority vote of the county electorate. 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.

All of Ohio’s 88 county governments levied permissive sales and use taxes, as of Dec. 31, 2014, ranging from 0.50% to 1.5%. During calendar year 2014, the state collected approximately \$1.85 billion for county governments from such levies (distributed March 2014 - February 2015).

In addition, eight transit authorities levied sales and use taxes of up to one percent (as of Dec. 31, 2014). They were:

- Greater Cleveland Regional Transit Authority,
- Central Ohio Transit Authority,
- Laketran Transit Authority (Lake County),
- Western Reserve Transit Authority (Mahoning County),
- Greater Dayton Regional Transit Authority,
- Portage Area Regional Transit Authority,
- Stark Area Regional Transit Authority, and
- Metro Regional Transit Authority (Summit County).

In calendar year 2014, the state collected about \$433.4 million for these transit authorities (distributed March 2014 - February 2015).

Taxpayer

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

Any person, retailer, business, organization or provider of taxable goods or services that makes retail sales or 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 section on **State Sales and Use Tax** for a list of specified services, for a description of taxpayers, and applicable vendor’s licenses).

Tax Base

(R.C. 5739.01 and 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 certain specified services.

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**.

See the section on **State Sales and Use Tax** for a list of specified services and for more information on sourcing for the use tax.

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 5.75 percent since Sept. 1, 2013.

Local rates

Current law gives counties the option of levying a sales tax of up to 1.0 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, also in 0.25 increments. Table 1 on the next page shows the number of counties at each total combined state and local tax rate, as of Dec. 31, 2014.

Forty-eight counties levy a total sales tax rate of 7.25 percent (the 5.75 percent state rate and a 1.50 percent local rate). The 8.00 percent rate is levied by Cuyahoga County and the 7.50 percent rate is levied by Franklin County. The lowest rate of 6.50 percent is levied by Butler, Lorain, Stark and Wayne counties.

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 does not reflect the 0.5 percent COTA rate that applies in parts of these four counties.

Table 1	
Rates and Jurisdictions (as of Dec. 31, 2014)	
Rate	Number of Jurisdictions
6.50%	4
6.75%	19
7.00%	15
7.25%	48
7.50%	1
8.00%	1

Exemptions, Deductions, Credits

Since local sales and use taxes “piggyback” on the state sales and use tax, exemptions are identical. For more information, see the **Sales and Use Tax** chapter in the **State Taxes** section of this book.

Filing and Payment Dates

Since local sales and use taxes “piggyback” on the state sales and use tax and are administered by the Department of Taxation, filing and payment dates are identical. For more information, see the **Sales and Use Tax** chapter in the **State Taxes** section of this book.

Disposition of Revenue

State Disposition of Revenue

(R.C. 5739.21, 5741.03)

In any case where any county or transit authority has levied a tax or taxes pursuant to section 5739.021 (county permissive sales tax), 5739.023 (transit authority permissive sales tax), 5739.026 (additional county permissive sales tax), 5741.021 (county permissive use tax), 5741.022 (transit authority permissive use tax), or 5741.023 (county county permissive use tax for specific purposes), the tax commissioner shall, within 45 days after the end of each month, determine and certify to the director of budget and management the amount of the proceeds of such tax or taxes received during that month from billings and assessments, or associated with tax returns or reports filed during that month, to be returned to the county or transit authority levying the tax or taxes. The aggregate amount to be returned to any county or transit authority shall be reduced by one percent, which shall be certified directly to the Local Sales Tax Administrative Fund. On or before the 20th day of the month in which such certification is made, payment is made to the county treasurer and to the fiscal officer of the transit authority levying the tax or taxes.

County Disposition of Revenue

(R.C. 5739.021, 5739.026, 5741.021 and 5741.023)

The moneys received by a county levying county permissive sales tax pursuant to 5739.021 and county use

tax pursuant to 5741.021, shall be deposited in the county general fund to be expended for any purpose for which general fund moneys of the county may be used, including the acquisition or construction of permanent improvements, or in the bond retirement fund for the payment of debt service charges on notes or bonds.

The moneys received by a county levying additional county permissive sales tax pursuant to 5739.026 and county use tax pursuant to 5741.023 can be used to provide additional revenues for the local transit authority, certain permanent improvements, convention facility notes or bonds, implementation of a 9-1-1 system in the county, operation and maintenance of a detention facility, or conservation easements.

Transit Authority Disposition of Revenue

(R.C. 306.31, 5739.021, 5741.022)

The moneys received by a transit authority shall be expended for any authorized purchase, including for acquiring, constructing, operating, maintaining, replacing, improving, extending, and enlarging transit facilities, and for the payment of debt service charges on notes or bonds of the transit authority.

Special Provisions

See the **Sales and Use Tax** chapter in the **State Taxes** section of this book.

Administration

The Tax Commissioner.

Ohio Revised Code Citations

County Sales Tax: Sections 5739.021, 5739.022, 5739.025, 5739.21, 5739.211, 5741.021, 5741.023, 5741.03, and 5741.031.

Transit Authority Sales Tax: Sections 306.321, 306.70, 306.71, 5739.01, 5739.023, 5739.025, 5739.21, 5739.211, 5701.01, 5741.022, 5741.03, and 5741.031.

Recent Legislation

Am. Sub. H.B. 64, of the 131st General Assembly.

The act allows sharing of incremental sales tax growth of county or transit permissive sales tax from vendors located within a tourism development district with municipality or township where district is located.

History of Major Changes

1967	General Assembly grants counties the authority to levy a county sales tax at a rate of 0.5 percent.
1969	Lake County becomes the first county to levy a county sales tax, effective July 1.
1974	General Assembly authorizes transit authorities to levy a sales tax, subject to voter approval, at the following rates: 0.5 percent, 1 percent or 1.5 percent.
1975	The Greater Cleveland Regional Transit Authority becomes the first to adopt a sales tax. A 1 percent rate takes effect October 1.
1982	General Assembly permits counties to levy the county sales tax at rates of either 0.5 percent or 1 percent.
1986	Legislature permits counties to levy an additional county sales tax at 0.5 percent for specified purposes, including the county general fund, subject to voter approval.
1987	General Assembly permits all local sales tax levies to be enacted in 0.25 percent increments.
1992	A county 9-1-1 system is added to the list of purposes for which a county may enact an additional county sales tax.
1999	Conservation easements are added to the list of purposes for which the additional county sales tax may be levied.

Comparisons with Other States

(As of Dec. 31, 2014)

This table shows state sales tax rates, the maximum combination of local sales tax rates in effect for each state, and the highest combined state and local sales tax rate in effect for each state.

Sales Tax Rate Comparison by State			
State	State Rate (%)	Max. Local Rate (%)	Max. Total Rate (%)
Georgia	4.0	4.0	8.0
Indiana	7.0	----	7.0
Kentucky	6.0	----	6.0
Michigan	6.0	----	6.0
North Carolina	4.75	2.75	7.5
Ohio	5.75	2.25	8.0
Pennsylvania	6.0	2.0	8.0
Tennessee	7.0	2.75	9.75
Texas	6.25	2.0	8.25
West Virginia	6.0	1.0	7.0

Table 2									
County Permissive Sales Tax Collections, Calendar Years 2009 - 2014									
County	2009	2010	2011	2012	2013	2014	Initial Enactment	Tax Rate 12/31/2014	Effective Date of Current Rate
Adams	\$2,962,554	\$3,244,305	\$3,290,325	\$3,453,477	\$3,666,729	\$3,916,094	June 1, 1991	1.50 ¹	April 1, 2006
Allen	13,165,331	14,246,583	14,476,312	15,362,470	15,343,644	15,761,819	May 1, 1970	1.00	June 1, 1987
Ashland	5,767,699	6,014,104	6,359,262	6,493,655	6,977,472	7,378,828	March 1, 1971	1.25 ²	January 1, 1998
Ashtabula	7,938,933	8,570,869	8,956,657	9,187,656	9,790,782	10,260,302	April 1, 1977	1.00	July 1, 1985
Athens	6,413,526	6,735,970	6,810,061	7,276,471	7,488,235	7,975,117	Feb. 1, 1982	1.25 ²	January 1, 1994
Auglaize	6,230,098	6,615,638	7,205,687	7,672,983	8,139,373	8,411,706	Nov. 1, 1973	1.50 ¹	June 1, 1996
Belmont	10,780,315	11,278,396	11,904,166	13,320,872	15,002,545	17,652,874	May 1, 1985	1.50 ¹	January 1, 1995
Brown	2,962,698	3,428,393	4,184,628	4,567,733	4,662,396	4,871,886	Aug. 1, 1979	1.50 ¹	October 1, 2010
Butler	29,766,768	29,589,370	30,745,215	32,587,055	35,147,525	37,454,674	June 1, 1985	0.75	January 1, 2008
Carroll	1,655,211	1,808,510	2,009,558	2,627,854	3,398,388	3,944,886	Sept. 1, 1985	1.00	July 1, 2006
Champaign	4,034,562	4,054,478	4,451,343	4,941,288	5,320,190	5,359,151	Jan. 1, 1986	1.50 ¹	July 1, 2003
Clark	18,679,244	19,451,080	20,374,884	21,688,732	22,772,072	23,856,108	Nov. 1, 1972	1.50 ¹	January 1, 2008
Clermont	19,140,719	20,136,697	20,991,145	21,944,859	22,916,220	24,337,920	Aug. 1, 1979	1.00	October 1, 1983
Clinton	6,931,659	6,136,736	6,589,778	6,711,477	7,260,061	7,834,178	May 1, 1972	1.50 ¹	October 1, 2005
Columbiana	11,690,608	12,501,158	13,359,749	14,680,506	15,972,858	16,378,210	Aug. 1, 1985	1.50 ¹	April 1, 2007
Coshocton	4,080,863	4,320,072	4,460,460	4,809,662	5,609,489	5,556,825	June 1, 1971	1.50 ¹	January 1, 2006
Crawford	4,405,433	4,511,097	4,824,614	5,357,443	5,262,266	5,441,681	May 1, 1978	1.50 ¹	July 1, 1994
Cuyahoga	194,026,358	205,211,697	218,737,889	227,706,506	239,081,321	249,716,331	Sept. 1, 1969	1.25 ²	October 1, 2007
Darke	6,373,738	6,319,928	6,733,248	7,275,748	7,637,488	8,033,120	July 1, 1975	1.50 ¹	October 1, 2005
Defiance	4,311,802	4,426,385	4,931,361	5,058,795	5,281,160	5,442,135	Feb. 1, 1987	1.00	February 1, 1987
Delaware	35,899,776	38,088,578	41,361,429	44,263,579	47,374,799	49,609,864	Jan. 1, 1972	1.25 ²	October 1, 1996
Erie	11,766,426	12,754,912	13,370,369	13,709,346	15,227,593	20,709,834	March 1, 1977	1.00 ¹	October 1, 2014
Fairfield	11,668,564	15,769,483	16,656,582	17,577,486	18,355,967	19,326,958	Sept. 1, 1981	1.00	January 1, 2010
Fayette	6,675,310	6,590,732	6,910,207	7,176,324	7,654,966	8,160,500	March 1, 1983	1.50 ¹	January 1, 2008
Franklin	122,649,116	129,329,538	135,742,789	146,924,300	154,019,523	257,799,894	Sept. 1, 1985	1.25 ²	January 1, 2014
Fulton	3,728,875	5,598,907	6,142,580	6,524,783	6,557,821	7,215,852	May 1, 1972	1.50 ¹	January 1, 2010
Gallia	4,025,647	4,072,767	4,251,704	4,452,280	4,500,383	4,691,462	Dec. 1, 1981	1.25 ¹	February 1, 1995
Geauga	10,409,829	10,533,228	11,183,037.45	11,744,574	12,577,635	13,274,704	Aug. 1, 1987	1.00 ²	February 1, 2004
Greene	20,558,891	21,130,730	21,965,538	22,576,311	22,962,447	24,403,645	March 1, 1971	1.00	February 1, 1987
Guernsey	6,131,011	6,094,236	6,185,035	6,991,330	8,558,536	10,148,488	Feb. 1, 1971	1.50 ¹	August 1, 1993
Hamilton	120,408,014	125,730,107	130,231,179	134,095,877	140,201,008	150,281,687	June 1, 1970	1.00 ¹	June 1, 1996
Hancock	11,218,865	11,033,039	11,623,579	12,134,502	12,582,246	13,152,188	Feb. 1, 1979	1.00	January 1, 2010
Hardin	3,166,318	3,413,571	3,553,743	3,858,197	3,952,818	4,123,018	Oct. 1, 1985	1.50 ¹	January 1, 2005
Harrison	1,254,949	1,377,080	1,496,851	1,988,873	5,346,385	5,375,131	Dec. 1, 1985	1.50 ¹	June 1, 1994
Henry	3,428,056	3,666,295	3,652,943	3,745,332	3,783,289	3,817,207	March 1, 1972	1.50 ¹	April 1, 2007
Highland	4,874,812	5,208,362	5,333,384	5,748,286	5,920,471	6,268,499	May 1, 1979	1.50 ¹	July 1, 2005
Hocking	2,727,787	2,909,631	3,066,854	3,242,670	3,393,091	3,634,352	April 1, 1979	1.25 ²	January 1, 1998
Holmes	4,249,652	4,514,354	4,943,420	5,669,594	6,052,287	6,569,038	July 1, 1977	1.00	January 1, 1998
Huron	6,926,248	7,598,363	8,225,716	8,341,836	8,765,559	9,396,408	Feb. 1, 1978	1.50 ¹	January 1, 1996
Jackson	4,173,994	4,487,441	4,555,733	4,820,060	4,923,710	5,263,852	April 1, 1982	1.50 ¹	January 1, 1998
Jefferson	9,437,739	9,866,645	10,069,882	10,837,108	11,539,702	11,932,786	June 1, 1973	1.50 ¹	November 1, 1994
Knox	4,951,627	5,206,251	5,437,944	5,878,455	6,169,288	6,798,781	May 1, 1971	1.00 ²	February 1, 1994
Lake	\$14,353,531	\$14,629,554	\$15,546,168	\$26,101,830	\$32,694,931	\$34,360,000	July 1, 1969	1.00	April 1, 2012
Lawrence	6,587,932	7,260,402	7,500,362	8,014,074	8,101,288	8,849,330	June 1, 1986	1.50 ¹	June 1, 1998

Source: Department of Taxation

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.

County Permissive Sales Tax Collections Calendar Years 2009 - 2014 - continued									
County	2009	2010	2011	2012	2013	2014	Initial Enactment	Tax Rate 12/31/2014	Effective Date of Current Rate
Licking	23,055,893	23,619,086	24,804,013	26,568,612	28,188,970	29,796,212	Feb. 1, 1971	1.50 ¹	Jan. 1, 2006
Logan	6,796,016	6,888,277	7,197,092	8,263,153	9,060,093	9,009,897	Jan. 1, 1974	1.50 ¹	July 1, 1997
Lorain	30,262,475	26,902,971	23,604,816	24,629,683	25,911,789	27,539,423	July 1, 1985	0.75 ²	April 1, 2010
Lucas	64,340,305	68,074,916	72,035,425	75,190,408	76,655,401	81,480,799	Feb. 1, 1971	1.25 ²	Jan. 1, 1993
Madison	3,828,322	3,997,908	4,360,382	4,950,404	5,578,051	5,960,048	March 1, 1983	1.25 ²	July 1, 1999
Mahoning	25,971,965	27,477,879	29,699,553	30,560,903	31,772,188	33,971,826	April 1, 1980	1.00 ¹	Oct. 1, 2005
Marion	6,255,481	6,509,927	7,370,344	8,822,125	7,462,343	10,525,121	Sept. 1, 1985	1.50 ¹	April 1, 2014
Medina	18,058,064	18,677,184	19,860,141	20,967,352	21,754,963	23,359,099	April 1, 1971	1.00 ¹	Oct. 1, 2007
Meigs	1,214,295	1,265,083	1,374,024	1,548,358	2,307,753	2,489,734	Feb. 1, 1987	1.50 ¹	Oct. 1, 2012
Mercer	5,478,648	5,800,489	6,187,061	6,558,156	7,021,076	7,073,613	Nov. 1, 1971	1.50 ¹	April 1, 2008
Miami	10,212,564	13,068,299	13,898,864	14,992,069	15,653,669	16,400,267	Dec. 1, 1969	1.25 ²	Oct. 1, 2009
Monroe	1,437,392	1,456,441	1,683,852	1,979,919	2,158,619	2,998,449	Oct. 1, 1986	1.50 ¹	Jan. 1, 2010
Montgomery	58,729,714	60,821,918	66,650,957	68,802,117	70,997,307	74,878,470	Jan. 1, 1971	1.00	July 1, 1989
Morgan	1,135,842	1,188,810	1,226,386	1,327,625	1,460,799	1,666,764	Feb. 1, 1972	1.50 ¹	April 1, 1990
Morrow	2,418,133	2,615,260	2,781,256.6	3,101,111	3,252,715	3,546,465	July 1, 1971	1.50 ¹	July 1, 1995
Muskingum	14,997,407	14,892,841	14,992,113	16,025,390	17,192,632	18,054,594	May 1, 1971	1.50 ¹	April 1, 1993
Noble	10,936,255.9	1,090,451	10,987,812.1	1,324,419	2,128,186	2,664,674	Jan. 1, 1971	1.50 ¹	Feb. 1, 1995
Ottawa	4,813,331	5,516,198	6,373,589	6,656,096	7,158,981	8,152,773	Oct. 1, 1973	1.25 ²	July 1, 2010
Paulding	1,352,623	1,515,998	1,674,064	1,805,275	1,811,818	1,825,761	April 1, 1984	1.50 ¹	Nov. 1, 1991
Perry	1,854,544	2,524,910	3,079,116	3,345,027	3,533,855	3,801,179	March 1, 1971	1.50 ¹	April 1, 2010
Pickaway	6,335,068	5,910,137	6,304,828	6,581,369	7,405,987	7,587,196	Oct. 1, 1983	1.50 ¹	Dec. 1, 2001
Pike	3,444,775	3,691,117	3,840,756	4,807,275	4,232,002	4,087,950	May 1, 1988	1.50 ¹	Jan. 1, 2006
Portage	14,468,521	15,924,811	16,484,674	17,356,453	18,268,622	19,626,374	April 1, 1971	1.00	Dec. 1, 1999
Preble	3,978,709	4,444,872	5,027,910	4,729,872	4,870,479	5,190,364	Nov. 1, 1979	1.50 ¹	May 1, 1994
Putnam	3,810,132	4,078,573	4,770,923	4,967,257	5,035,693	4,309,218	Jan. 1, 1974	1.25 ²	Jan. 1, 2014
Richland	16,998,124	18,121,298	18,750,452	20,937,410	20,500,645	20,873,735	June 1, 1979	1.25 ¹	Jan. 1, 2013
Ross	11,254,090	11,951,369	12,341,994	13,392,672	13,867,896	14,482,331	Jan. 1, 1980	1.50 ¹	Oct. 1, 1993
Sandusky	6,981,002	8,008,419	9,632,764.88	9,860,147	10,200,869	10,743,818	Aug. 1, 1979	1.50 ¹	Oct. 1, 2010
Scioto	9,176,979	10,048,182	10,385,019	10,911,682	11,157,550	11,846,601	May 1, 1979	1.50 ¹	May 1, 2001
Seneca	6,380,064	6,800,668	6,962,100	7,486,824	7,816,971.39	8,248,680	Oct. 1, 1983	1.50 ¹	Aug. 1, 2003
Shelby	6,539,566	6,816,661	7,450,890	8,186,678	8,767,135	9,897,391	Feb. 1, 1971	1.50 ¹	April 1, 2008
Stark	24,059,403	18,532,610	6,978,106	16,488,040	25,739,194	28,062,558	Jan. 1, 1987	0.50	April 1, 2012
Summit	33,085,279	34,576,726	36,191,562	38,174,038	39,829,474	42,715,778	Feb. 1, 1973	0.50	Nov. 1, 1995
Trumbull	19,420,353	20,753,184	22,517,348	23,090,076	23,692,177	24,911,940	June 1, 1985	1.00	July 1, 2005
Tuscarawas	8,662,339	9,143,507	9,709,327	10,666,204	11,589,435	12,531,569	April 1, 1971	1.00	July 1, 1998
Union	8,956,881	9,294,054	9,487,591	12,045,553	13,010,640	12,999,348	April 1, 1989	1.25 ²	July 1, 2008
Van Wert	3,268,999	3,773,437	3,904,204	4,073,386	4,073,414	4,193,767	March 1, 1972	1.50 ¹	March 1, 1991
Vinton	794,454	895,288	970,795	1,079,822	1,147,638	1,282,446	May 1, 1985	1.50 ¹	March 1, 1992
Warren	26,201,291	27,206,741	28,359,839	30,624,217	32,701,492	35,006,529	Jan. 1, 1972	1.00 ¹	Jan. 1, 1992
Washington	9,027,451	9,811,462	10,385,166	11,148,789	11,803,105	12,973,256	Oct. 1, 1983	1.50 ¹	Jan. 1, 1990
Wayne	7,722,607	8,106,668	8,787,045	9,358,877	9,630,568	10,480,676	March 1, 1971	0.75	Jan. 1, 1992
Williams	4,351,902	4,573,015	4,800,583	5,097,082	5,201,682	5,761,516	Dec. 1, 1977	1.50 ¹	Oct. 1, 2003
Wood	15,091,591	15,579,034	16,623,884	17,164,132	17,815,418	19,929,248	June 1, 1971	1.00	Nov. 1, 1987
Wyandot	2,507,231	2,637,310	2,975,397	3,382,629	3,650,982	3,995,605	Feb. 1, 1985	1.50 ¹	Oct. 1, 2005
County Totals	\$1,328,414,534	\$1,390,049,665	\$1,453,998,354	\$1,558,170,937	\$1,651,016,232	\$1,851,680,387			

Source: Department of Taxation

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 3

**Transit Authorities Permissive Sales Tax Collections
Calendar Years 2009 - 2014**

	2009	2010	2011	2012	2013	2014	Initial Enactment	Tax Rate 12/31/2014	Effective Date of Current Rate
Cleveland RTA (Cuyahoga Co.)	\$155,282,828	\$164,069,879	\$174,934,574	\$181,914,698	\$195,202,033	\$199,464,841	October 1, 1975	1.00	October 1, 1975
Central Ohio TA (Franklin Co.)	87,819,553	93,011,284	98,049,602	105,869,439	113,250,101	118,024,328	September 1, 1980	0.50	January 1, 2008
LakeTran TA (Lake Co.)	7,157,306	7,294,636	7,759,654	7,869,357	8,243,259	8,592,079	August 1, 1988	0.25	August 1, 1988
Western Reserve TA (Mahoning Co.)	4,167,214	6,834,623	7,415,654	7,629,416	8,128,517	8,482,907	April 1, 2009	0.25	April 1, 2009
Greater Dayton RTA (Montgomery Co.)	29,341,697	30,373,587	33,285,528	34,356,160	36,282,503	37,383,511	July 1, 1980	0.50	July 1, 1980
Portage Area RTA (Portage Co.)	3,608,868	3,976,097	4,115,662	4,335,903	4,612,295	4,901,782	February 1, 2002	0.25	February 1, 2002
Stark Area RTA (Stark Co.)	10,410,581	11,148,815	11,793,115	12,544,581	13,216,571	14,022,748	July 1, 1997	0.25	July 1, 1997
Metro TA (Summit Co.)	32,829,001	34,385,448	36,110,561	38,121,576	40,528,840	42,555,138	February 1, 1991	0.50	July 1, 2008
Transit Authority Totals	\$330,617,048	\$351,094,368	\$373,464,350	\$392,641,130	\$419,464,120	\$433,427,334			

Source: Ohio Department of Taxation