Ohio Department of TAXATION

Sales & Use Tax Division
P.O. Box 530
Columbus, Ohio 43216-0530
www.state.oh.us/tax/

October 21, 2002

IMPORTANT NOTICE

The following sales and use tax rate change will be effective **November 1, 2002** as noted:

Clark County (12) 6.50% TO 6.00%

MOTOR VEHICLE, ALL-PURPOSE VEHICLE, OFF-HIGHWAY MOTORCYCLE, WATERCRAFT, OUTBOARD MOTOR, AND PERSONAL WATERCRAFT DEALERS ONLY: As to the date of sale, our position is the same as it has been in the past in that the rate of tax shall be that which was in effect on the date the vehicle, all-purpose vehicle, off-highway motorcycle, boat or outboard motor was paid for in its entirety, or when the delivery of the item was taken, whichever is first. "Payment in entirety" may be in the form of cash payment or complete execution and approval of the finance papers.

Sales of Automatic Data Processing, Electronic Information Services and Computer Services; Telecommunication Services; Landscape and Lawncare Services; Private Investigation and Security Services; Building Maintenance and Janitorial Services; Employment Services; Employment Placement Services; and Exterminating Services continue to be subject to the tax rate in effect in the county in which such services are received and the purchaser is located. The tax on these services is to be reported under a Service Vendor's License issued by the Department of Taxation.

NAME	CODE	RATE	NAME	CODE	RATE	NAME	CODE	RATE
Adams	01	6.50%	Guernsey	30	6.50%	Muskingum	60	6.50%
Allen	02	6.00%	Hamilton	31	6.00%	Noble	61	6.50%
Ashland	03	6.25%	Hancock	32	5.50%	Ottawa	62	6.00%
Ashtabula	04	6.00%	Hardin	33	6.00%	Paulding	63	6.50%
Athens	05	6.25%	Harrison	34	6.50%	Perry	64	6.00%
Auglaize	06	6.50%	Henry	35	6.00%	Pickaway	65	6.50%
Belmont	07	6.50%	Highland	36	6.00%	Pike	66	6.00%
Brown	08	6.25%	Hocking	37	6.25%	Portage	67	6.25%
Butler	09	5.50%	Holmes	38	6.00%	Preble	68	6.50%
Carroll	10	6.00%	Huron	39	6.50%	Putnam	69	6.25%
Champaign	11	6.00%	Jackson	40	6.50%	Richland	70	6.25%
***CLARK**	**12 See Below**		Jefferson	41	6.50%	Ross	71	6.50%
Clermont	13	6.00%	Knox	42	6.00%	Sandusky	72	6.00%
Clinton	14	6.00%	Lake	43	5.75%	Scioto	73	6.50%
Columbiana	15	6.50%	Lawrence	44	6.50%	Seneca	74	6.00%
Coshocton	16	6.00%	Licking	45	6.00%	Shelby	75	6.50%
Crawford	17	6.50%	Licking (COTA)	See Below		Stark	76	5.25%
Cuyahoga	18	7.00%	Logan	46	6.50%	Summit	77	5.75%
Darke	19	6.00%	Lorain	47	5.75%	Trumbull	78	5.50%
Defiance	20	6.00%	Lucas	48	6.25%	Tuscarawas	79	6.00%
Delaware	21	6.25%	Madison	49	6.25%	Union	80	6.00%
Delaware (COTA)	See Below		Mahoning	50	6.00%	Van Wert	81	6.50%
Erie	22	6.00%	Marion	51	6.00%	Vinton	82	6.50%
Fairfield	23	5.75%	Medina	52	5.50%	Warren	83	6.00%
Fairfield (COTA)	See Below		Meigs	53	6.00%	Washington	84	6.50%
Fayette	24	6.00%	Mercer	54	6.00%	Wayne	85	5.75%
Franklin	25	5.75%	Miami	55	6.00%	Williams	86	6.00%
Fulton	26	6.00%	Monroe	56	6.50%	Wood	87	6.00%
Gallia	27	6.25%	Montgomery	57	6.50%	Wyandot	88	6.00%
Geauga	28	5.50%	Morgan	58	6.50%			
Greene	29	6.00%	Morrow	59	6.50%			

*** Change effective November 1, 2002**

USE THESE CODES WHEN COMPLETING THE UNIVERSAL SALES TAX RETURN, FORM UST-1.

Clark Code 12, 6.00% - For November 1, 2002 and after (monthly return filers)
Clark Code 212, 6.50% - For JULY 1, 2002 THROUGH OCTOBER 31, 2002 (semiannual return filers)
Clark Code 12, 6.00% - For NOVEMBER 1, 2002 THROUGH DECEMBER 31, 2002 (semiannual return filers)

Delaware (COTA), Code 96, 6.50% - those portions of the Cities of Columbus and Westerville located in Delaware County.
Fairfield (COTA), Code 93, 6.0% - those portions of the Cities of Columbus and Reynoldsburg located in Fairfield County.
Licking (COTA), Code 94, 6.25% - that portion of the City of Reynoldsburg located in Licking County.

Should you have any questions, please call 1-888-405-4039.