



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

June 20, 2003

**IMPORTANT NOTICE**

Amended Substitute House Bill 95, the proposed state budget bill, is expected to be enacted into law near the end of June, 2003 with an effective date of July 1, 2003. The current version of the bill contains three significant changes to Ohio's sales and use tax law.

**State Sales and Use Tax Rate Increase:** The state sales and use tax rate increases from 5.0% to 6.0%. This does not alter the county and/or transit taxes that are in addition to the state tax. Rate charts will be available on our website. The new rate applies and is collectible on sales made on or after July 1, 2003. The sale is made when the item is paid for or delivery of the product/service is taken, whichever is first. Sales on which the lower state rate was applied must be reported on return periods ending June 30, 2003 or prior.

Please note that there may be other sales and use tax changes in the law. These changes will be in addition to the proposed law change discussed above. If there are other changes or if the state rate increase is not enacted, we will inform you soon after the law is enacted. Unless we contact you again, you must begin collecting the new rate as of July 1, 2003. If you have questions, please contact us at 1-888-405-4039. The Ohio Relay Service phone number for the hearing or speech impaired is 1-800-750-0750.

The following counties also enacted a sales and use tax rate change to be effective **July 1, 2003**. The rates below reflect the new combined county and state sales and use tax rate.

<b>Champaign County (11)</b>	<b>6.00%</b>	<b>TO</b>	<b>7.50%</b>
<b>Hancock County (32)</b>	<b>5.50%</b>	<b>TO</b>	<b>6.75%</b>
<b>Stark County (76)</b>	<b>5.25%</b>	<b>TO</b>	<b>6.50%</b>

NAME	CODE	RATE	NAME	CODE	RATE	NAME	CODE	RATE
Adams	01	7.50%	Guernsey	30	7.50%	Muskingum	60	7.50%
Allen	02	7.00%	Hamilton	31	7.00%	Noble	61	7.50%
Ashland	03	7.25%	<b>*HANCOCK</b>	<b>32</b>	<b>6.75%</b>	Ottawa	62	7.00%
Ashtabula	04	7.00%	Hardin	33	7.00%	Paulding	63	7.50%
Athens	05	7.25%	Harrison	34	7.50%	Perry	64	7.00%
Auglaize	06	7.50%	Henry	35	7.00%	Pickaway	65	7.50%
Belmont	07	7.50%	Highland	36	7.00%	Pike	66	7.00%
Brown	08	7.25%	Hocking	37	7.25%	Portage	67	7.25%
Butler	09	6.50%	Holmes	38	7.00%	Preble	68	7.50%
Carroll	10	7.00%	Huron	39	7.50%	Putnam	69	7.25%
<b>*CHAMPAIGN</b>	<b>11</b>	<b>7.50%</b>	Jackson	40	7.50%	Richland	70	7.50%
Clark	12	7.00%	Jefferson	41	7.50%	Ross	71	7.50%
Clermont	13	7.00%	Knox	42	7.00%	Sandusky	72	7.00%
Clinton	14	7.00%	Lake	43	6.75%	Scioto	73	7.50%
Columbiana	15	7.50%	Lawrence	44	7.50%	Seneca	74	7.00%
Coshocton	16	7.00%	Licking	45	7.00%	Shelby	75	7.50%
Crawford	17	7.50%	Licking (COTA)	See Below	<b>*STARK</b>	<b>76</b>	<b>6.50%</b>	
Cuyahoga	18	8.00%	Logan	46	7.50%	Summit	77	6.75%
Darke	19	7.00%	Lorain	47	6.75%	Trumbull	78	7.00%
Defiance	20	7.00%	Lucas	48	7.25%	Tuscarawas	79	7.00%
Delaware	21	7.25%	Madison	49	7.25%	Union	80	7.00%
Delaware (COTA)	See Below		Mahoning	50	7.00%	Van Wert	81	7.50%
Erie	22	7.00%	Marion	51	7.00%	Vinton	82	7.50%
Fairfield	23	6.75%	Medina	52	6.50%	Warren	83	7.00%
Fairfield (COTA)	See Below		Meigs	53	7.00%	Washington	84	7.50%
Fayette	24	7.00%	Mercer	54	7.00%	Wayne	85	6.75%
Franklin	25	6.75%	Miami	55	7.00%	Williams	86	7.00%
Fulton	26	7.00%	Monroe	56	7.50%	Wood	87	7.00%
Gallia	27	7.25%	Montgomery	57	7.50%	Wyandot	88	7.00%
Geauga	28	6.50%	Morgan	58	7.50%			
Greene	29	7.00%	Morrow	59	7.50%			

**\* County Rate Change effective July 1, 2003**

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

Delaware (COTA), Code 96, 7.50% - those portions of the Cities of Columbus and Westerville located in Delaware County.  
Fairfield (COTA), Code 93, 7.0% - those portions of the Cities of Columbus and Reynoldsburg located in Fairfield County.  
Licking (COTA), Code 94, 7.25% - that portion of the City of Reynoldsburg located in Licking County.