

May 2008

### Ohio Sales and Use Tax Rate Change Notice

County Name	County Code	Old Rate	New Rate	Effective Date
Summit	77	6.25%	6.50%	July 1, 2008
Union	80	6.50%	6.75%	July 1, 2008
Union (COTA)	98	6.50%	7.25%	July 1, 2008

**This and future notices of rate changes can be found on our Web site ([http://www.tax.ohio.gov/divisions/sales\\_and\\_use/rate\\_changes/index.stm](http://www.tax.ohio.gov/divisions/sales_and_use/rate_changes/index.stm)) sixty days prior to the effective date of the change.** Please see below for a listing of all counties and their respective rates and codes to be used in filing the Ohio Universal Sales Tax Return (form UST-1) and the Ohio Universal Use Tax Return (form UUT-1).

The City of Dublin has become a member of the Central Ohio Transit Authority (COTA). Effective July 1, 2008, the area subject to the COTA permissive sales and use tax will be extended to those portions of the City of Dublin that are in Delaware and Union Counties. Those portions of the City of Dublin that are in Franklin County are already subject to the COTA sales and use tax so the rates for that area will not change. The sales and use tax rate in the portions of Delaware County that are in the City of Dublin will increase from 6.75% to 7.25%. The sales and use tax rate in those portions of Union County that are in the City of Dublin will increase from 6.5% to 7.25% (this rate change includes the Union County sales and use tax rate increase also effective July 1, 2008).

The COTA rate increase applies only to the portions of the city of Dublin located in Delaware or Union county. **It does not apply to the entire county.** Vendors will need to begin collecting the new rate July 1, 2008, if their business is physically located in this area, they make taxable delivery sales into this area and are collecting tax based on destination, or they perform a taxable service in this area.

When filing the sales or use tax return, you will need to use one of the blank lines available on the form to report your tax collections for the balance of 2008. You will need to write "Union (COTA)" in the county column, place the new county number in the county number column (98 for Union COTA), and then complete your sales and tax information. Delaware county already has a line coded for COTA. The Delaware COTA county number is 96.

On our Web site, you can sign up for the Ohio Tax Alert notification system, a service that will e-mail you important information concerning the taxes administered by the Ohio Department of Taxation. You can also utilize the Finder which calculates sales or use tax due based on sale location.

If you have any questions regarding the information in this correspondence, please contact us at 1-888-405-4039, or e-mail us through our Web site: [tax.ohio.gov](http://tax.ohio.gov).

UST 1 AND UUT 1 CODE & RATE TABLE

Name	UST 1		UUT 1		Name	UST 1		UUT 1	
	Code	Rate	Code	Rate		Code	Rate	Code	Rate
Adams	01	7.00%	0106	0.0150	Licking	45	7.00%	4506	0.0150
Allen	02	6.50%	0204	0.0100	Licking (COTA)	94	7.50%	9408	0.0200
Ashland	03	6.75%	0305	0.0125	Logan	46	7.00%	4606	0.0150
Ashtabula	04	6.50%	0404	0.0100	Lorain	47	6.25%	4703	0.0075
Athens	05	6.75%	0505	0.0125	Lucas	48	6.75%	4805	0.0125
Auglaize	06	7.00%	0606	0.0150	Madison	49	6.75%	4905	0.0125
Belmont	07	7.00%	0706	0.0150	Mahoning	50	6.50%	5004	0.0100
Brown	08	6.75%	0805	0.0125	Marion	51	6.50%	5104	0.0100
Butler	09	6.25%	0903	0.0075	Medina	52	6.50%	5204	0.0100
Carroll	10	6.50%	1004	0.0100	Meigs	53	6.50%	5304	0.0100
Champaign	11	7.00%	1106	0.0150	Mercer	54	7.00%	5406	0.0150
Clark	12	7.00%	1206	0.0150	Miami	55	6.50%	5504	0.0100
Clermont	13	6.50%	1304	0.0100	Monroe	56	7.00%	5606	0.0150
Clinton	14	7.00%	1406	0.0150	Montgomery	57	7.00%	5706	0.0150
Columbiana	15	7.00%	1506	0.0150	Morgan	58	7.00%	5806	0.0150
Coshocton	16	7.00%	1606	0.0150	Morrow	59	7.00%	5906	0.0150
Crawford	17	7.00%	1706	0.0150	Muskingum	60	7.00%	6006	0.0150
Cuyahoga	18	7.75%	1809	0.0225	Noble	61	7.00%	6106	0.0150
Darke	19	7.00%	1906	0.0150	Ottawa	62	6.50%	6204	0.0100
Defiance	20	6.50%	2004	0.0100	Paulding	63	7.00%	6306	0.0150
Delaware	21	6.75%	2105	0.0125	Perry	64	6.50%	6404	0.0100
Delaware(COTA)	96	7.25%	9607	0.0175	Pickaway	65	7.00%	6506	0.0150
Erie	22	6.50%	2204	0.0100	Pike	66	7.00%	6606	0.0150
Fairfield	23	6.25%	2303	0.0075	Portage	67	6.75%	6705	0.0125
Fairfield (COTA)	93	6.75%	9305	0.0125	Preble	68	7.00%	6806	0.0150
Fayette	24	7.00%	2406	0.0150	Putnam	69	6.75%	6905	0.0125
Franklin	25	6.75%	2505	0.0125	Richland	70	6.75%	7005	0.0125
Fulton	26	6.50%	2604	0.0100	Ross	71	7.00%	7106	0.0150
Gallia	27	6.75%	2705	0.0125	Sandusky	72	6.75%	7205	0.0125
Geauga	28	6.50%	2804	0.0100	Scioto	73	7.00%	7306	0.0150
Greene	29	6.50%	2904	0.0100	Seneca	74	7.00%	7406	0.0150
Guernsey	30	7.00%	3006	0.0150	Shelby	75	7.00%	7506	0.0150
Hamilton	31	6.50%	3104	0.0100	Stark	76	6.00%	7602	0.0050
Hancock	32	6.00%	3202	0.0050	<b>* Summit</b>	<b>77</b>	<b>6.50%</b>	<b>7704</b>	<b>0.0100</b>
Hardin	33	7.00%	3306	0.0150	Trumbull	78	6.50%	7804	0.0100
Harrison	34	7.00%	3406	0.0150	Tuscarawas	79	6.50%	7904	0.0100
Henry	35	7.00%	3506	0.0150	<b>* Union</b>	<b>80</b>	<b>6.75%</b>	<b>8005</b>	<b>0.0125</b>
Highland	36	7.00%	3606	0.0150	<b>* Union (COTA)</b>	<b>98</b>	<b>7.25%</b>	<b>9807</b>	<b>0.0175</b>
Hocking	37	6.75%	3705	0.0125	Van Wert	81	7.00%	8106	0.0150
Holmes	38	6.50%	3804	0.0100	Vinton	82	7.00%	8206	0.0150
Huron	39	7.00%	3906	0.0150	Warren	83	6.50%	8304	0.0100
Jackson	40	7.00%	4006	0.0150	Washington	84	7.00%	8406	0.0150
Jefferson	41	7.00%	4106	0.0150	Wayne	85	6.25%	8503	0.0075
Knox	42	6.50%	4204	0.0100	Williams	86	7.00%	8606	0.0150
Lake	43	6.25%	4303	0.0075	Wood	87	6.50%	8704	0.0100
Lawrence	44	7.00%	4406	0.0150	Wyandot	88	7.00%	8806	0.0150
					State Rate	89	5.50%	8922	0.055

**\*County Rate Change effective July 1, 2008**

Transit Area-COTA  
 Delaware - COTA  
 Fairfield - COTA  
 Licking - COTA  
 Union - COTA

Transit Area Definitions:  
 Those portions of the Cities of Columbus, Dublin & Westerville located in Delaware County  
 Those portions of the Cities of Columbus & Reynoldsburg located in Fairfield County.  
 That portion of the City of Reynoldsburg located in Licking County.  
 That portion of the City of Dublin located in Union County.