



*Sales & Use Tax Division
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December 3, 2004

Ohio Sales and Use Tax Rate Change Notice

The sales and use tax rates will change for the following counties effective **January 1, 2005**.

Hardin County (33)	7.00%	to	7.50%	(Increase)
Mahoning County (50)	7.00%	to	6.50%	(Decrease)
Richland County (70)	7.25%	to	6.75%	(Decrease)

This rate change notification includes 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.

Ohio law has been changed to require retailers/vendors to charge sales tax on goods and services based on the location where the customer takes delivery (destination-based) as opposed to where the vendor is located. This will not affect the vast majority of vendors that sell merchandise that is carried away from the vendor's location by customers. The change was implemented to be in line with Streamlined Sales Tax Project (SSTP). There will be a six-month transition period for implementing this change. Vendors may voluntarily start collecting sales tax based on the destination on January 1, 2005. On July 1, 2005, the change is mandatory. For more information on the new law change, please go to our website at www.tax.ohio.gov and click on the featured link, titled Streamlined Sales Tax Project or call 1-888-405-4039.

In order to help you determine what county and rate to collect for a particular address, the Ohio Department of Taxation has developed a new online application called The Finder. You may search for any valid Ohio address, zip code, zip code plus 4 extensions, or latitude and longitude coordinates. To use this new application, please go to our website at www.tax.ohio.gov and click on The Finder. This will take you to a page that has information as well as a tutorial to help you navigate through the various features available in The Finder.

Beginning this year, all semiannual vendors will be using the same 2 semiannual periods. The first, January 1 through June 30, the second July 1 through December 31. The due dates will remain the same, the 23rd day of the month following the ending day of the period.

Please see below for a listing of all counties and their respective rates and codes for both sales and use tax purposes. Sales tax rate charts can be found on the website, or can be obtained by calling 1-888-405-4039.

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	1	7.50%	0106	.0150	Licking	45	7.00%	4504	.0100
Allen	2	7.00%	0204	.0100	Licking (COTA)	94	7.25%	9405	.0125
Ashland	3	7.25%	0305	.0125	Logan	46	7.50%	4606	.0150
Ashtabula	4	7.00%	0404	.0100	Lorain	47	6.75%	4703	.0075
Athens	5	7.25%	0505	.0125	Lucas	48	7.25%	4805	.0125
Auglaize	6	7.50%	0606	.0150	Madison	49	7.25%	4905	.0125
Belmont	7	7.50%	0706	.0150	*Mahoning	50	6.50%	5002	.0050
Brown	8	7.25%	0805	.0125	Marion	51	7.00%	5104	.0100
Butler	9	6.50%	0902	.0050	Medina	52	6.50%	5202	.0050
Carroll	10	7.00%	1004	.0100	Meigs	53	7.00%	5304	.0100
Champaign	11	7.50%	1106	.0150	Mercer	54	7.00%	5404	.0100
Clark	12	7.00%	1204	.0100	Miami	55	7.00%	5504	.0100
Clermont	13	7.00%	1304	.0100	Monroe	56	7.50%	5606	.0150
Clinton	14	7.00%	1404	.0100	Montgomery	57	7.50%	5706	.0150
Columbiana	15	7.50%	1506	.0150	Morgan	58	7.50%	5806	.0150
Coshocton	16	7.00%	1604	.0100	Morrow	59	7.50%	5906	.0150
Crawford	17	7.50%	1706	.0150	Muskingum	60	7.50%	6006	.0150
Cuyahoga	18	8.00%	1808	.0200	Noble	61	7.50%	6106	.0150
Darke	19	7.00%	1904	.0100	Ottawa	62	7.00%	6204	.0100
Defiance	20	7.00%	2004	.0100	Paulding	63	7.50%	6306	.0150
Delaware	21	7.25%	2105	.0125	Perry	64	7.00%	6404	.0100
Delaware(COTA)	96	7.50%	9606	.0150	Pickaway	65	7.50%	6506	.0150
Erie	22	7.00%	2204	.0100	Pike	66	7.00%	6604	.0100
Fairfield	23	6.75%	2303	.0075	Portage	67	7.25%	6705	.0125
Fairfield (COTA)	93	7.00%	9304	.0100	Preble	68	7.50%	6806	.0150
Fayette	24	7.00%	2404	.0100	Putnam	69	7.25%	6905	.0125
Franklin	25	6.75%	2503	.0075	*Richland	70	6.75%	7003	.0075
Fulton	26	7.00%	2604	.0100	Ross	71	7.50%	7106	.0150
Gallia	27	7.25%	2705	.0125	Sandusky	72	7.00%	7204	.0100
Geauga	28	7.00%	2804	.0100	Scioto	73	7.50%	7306	.0150
Greene	29	7.00%	2904	.0100	Seneca	74	7.50%	7406	.0150
Guernsey	30	7.50%	3006	.0150	Shelby	75	7.50%	7506	.0150
Hamilton	31	7.00%	3104	.0100	Stark	76	6.50%	7602	.0050
Hancock	32	6.75%	3203	.0075	Summit	77	6.75%	7703	.0075
*Hardin	33	7.50%	3306	.0150	Trumbull	78	6.50%	7802	.0050
Harrison	34	7.50%	3406	.0150	Tuscarawas	79	7.00%	7904	.0100
Henry	35	7.00%	3504	.0100	Union	80	7.00%	8004	.0100
Highland	36	7.00%	3604	.0100	Van Wert	81	7.50%	8106	.0150
Hocking	37	7.25%	3705	.0125	Vinton	82	7.50%	8206	.0150
Holmes	38	7.00%	3804	.0100	Warren	83	7.00%	8304	.0100
Huron	39	7.50%	3906	.0150	Washington	84	7.50%	8406	.0150
Jackson	40	7.50%	4006	.0150	Wayne	85	6.75%	8503	.0075
Jefferson	41	7.50%	4106	.0150	Williams	86	7.50%	8606	.0150
Knox	42	7.00%	4204	.0100	Wood	87	7.00%	8704	.0100
Lake	43	6.75%	4303	.0075	Wyandot	88	7.00%	8804	.0100
Lawrence	44	7.50%	4406	.0150	State Rate	89	5.00%	8920	.0500
					State Rate	89	6.00%	8924	.0600

***County Rate Change effective January 1, 2005**

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.

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

OHIO RELAY SERVICE FOR THE HEARING OR SPEECH IMPAIRED PLEASE CALL 1-800-750-0750