

Ohio

DEPARTMENT OF TAXATION

AMENDED

December 19, 1997

Dear Seller:

The following sales and use tax rate changes will be effective **January 1, 1998**, as noted.

	Ashland County (03)	6.00%	TO	6.25%
	Hocking County (37)	6.00%	TO	6.25%
	Holmes County (38)	6.25%	TO	6.00%
	Jackson County (40)	6.00%	TO	6.50%
	Mahoning County (50)	6.00%	TO	5.50%
NEW ———>	Ottawa County (62)	6.25%	TO	6.00%
	Shelby County (75)	6.00%	TO	6.50%

The following is a list of Ohio counties with their respective sales and use tax rates. Except where noted, these rates are the same as noted in our prior release and will remain in effect until further notice.

NAME	CODE	RATE	NAME	CODE	RATE	NAME
Adams	01	6.00%	Guernsey	30	6.50%	Muskingum
Allen	02	6.00%	Hamilton	31	6.00%	Noble
*ASHLAND	03	6.25%	Hancock	32	5.50%	*OTTAWA
Ashtabula	04	6.00%	Hardin	33	6.00%	Paulding
Athens	05	6.25%	Harrison	34	6.50%	Perrine
Auglaize	06	6.50%	Henry	35	6.00%	Pickaway
Belmont	07	6.50%	Highland	36	6.00%	Pike
Brown	08	6.25%	*HOCKING	37	6.25%	Portage
Butler	09	5.50%	*HOLMES	38	6.00%	Portland
Carroll	10	6.00%	Huron	39	6.50%	Preble
Champaign	11	6.00%	*JACKSON	40	6.50%	Putnam
Clark	12	6.50%	Jefferson	41	6.50%	Richmond
Clermont	13	6.00%	Knox	42	6.00%	Ross
Clinton	14	6.00%	Lake	43	5.75%	Sandusky
Columbiana	15	6.00%	Lawrence	44	6.00%	Scioto
Coshocton	16	6.00%	Licking	45	6.00%	Seneca
Crawford	17	6.50%	Licking (COTA)		See Below	*SHARON
Cuyahoga	18	7.00%	Logan	46	6.50%	Starke
Darke	19	6.00%	Lorain	47	5.75%	Summit
Defiance	20	6.00%	Lucas	48	6.25%	Trumbull
Delaware	21	6.25%	Madison	49	6.00%	Tuscarawas
Delaware (COTA)		See Below	*MAHONING	50	5.50%	Union
Erie	22	6.00%	Marion	51	6.00%	Van Wert
Fairfield	23	5.75%	Medina	52	5.50%	Vinton
Fairfield (COTA)		See Below	Meigs	53	6.00%	Warren
Fayette	24	6.00%	Mercer	54	6.00%	Washington
Franklin	25	5.75%	Miami	55	6.25%	Wayne
Fulton	26	6.00%	Monroe	56	6.50%	Willoughby
Gallia	27	6.25%	Montgomery	57	6.50%	Wood
Geauga	28	5.75%	Morgan	58	6.50%	Wyandot
Greene	29	6.00%	Morrow	59	6.50%	