Rate Change

May 1, 2001

The following sales and use tax rate change will be effective May1, 2001 as noted:

Scioto County (73) 6.00% TO 6.50%

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 are to be reported under a Service Vendors License issued by the Department of Taxation.

COUNTY	CODE	RATE	COUNTY	CODE	RATE
Adams	01	6.50%	Licking	45	6.00%
Allen	02	6.00%	Licking	COTA	SEE BELOW
Ashland	03	6.25%	Logan	46	6.50%
Ashtabula	04	6.00%	Lorain	47	5.75%
Athens	05	6.25%	Lucas	48	6.25%
Auglaize	06	6.50%	Madison	49	6.25%
Belmont	07	6.50%	Mahoning	50	6.00%
Brown	08	6.25%	Marion	51	6.00%
Butler	09	5.50%	Medina	52	5.50%
Carroll	10	6.00%	Meigs	53	6.00%
Champaign	11	6.00%	Mercer	54	6.00%
Clark	12	6.00%	Miami	55	6.00%
Clermont	13	6.00%	Monroe	56	6.50%
Clinton	14	6.00%	Montgomery	57	6.50%
Columbiana	15	6.00%	Morgan	58	6.50%
Coshocton	16	6.00%	Morrow	59	6.50%
Crawford	17	6.50%	Muskingum	60	6.50%
Cuyahoga	18	7.00%	Noble	61	6.50%
Darke	19	6.00%	Ottawa	62	6.00%
Defiance	20	6.00%	Paulding	63	6.50%
Delaware	21	6.25%	Perry	64	6.00%
Delaware	COTA	SEE BELOW	Pickaway	65	6.00%
Erie	22	6.00%	Pike	66	6.00%
Fairfield	23	5.75%	Portage	67	6.00%
Fairfield	COTA	SEE BELOW	Portage	MRTA	SEE BELOW
Fayette	24	6.00%	Preble	68	6.50%
Franklin	25	5.75%	Putnam	69	6.00%

Fulton	26	6.00%	Richland	70	6.25%
Gallia	27	6.25%	Ross	71	6.50%
Geauga	28	5.50%	Sandusky	72	6.00%
Greene	29	6.00%	**Scioto**	**73**	**6.50% ***
Guernsey	30	6.50%	Seneca	74	6.00%
Hamilton	31	6.00%	Shelby	75	6.50%
Hancock	32	5.50%	Stark	76	5.25%
Hardin	33	6.00%	Summit	77	5.75%
Harrison	34	6.50%	Trumbull	78	5.50%
Henry	35	6.00%	Tuscarawas	79	6.00%
Highland	36	6.00%	Union	80	6.00%
Hocking	37	6.25%	Van Wert	81	6.50%
Holmes	38	6.00%	Vinton	82	6.50%
Huron	39	6.50%	Warren	83	6.00%
Jackson	40	6.50%	Washington	84	6.50%
Jefferson	41	6.50%	Wayne	85	5.75%
Knox	42	6.00%	Williams	86	6.00%
Lake	43	5.75%	Wood	87	6.00%
Lawrence	44	6.50%	Wyandot	88	6.00%

*** Changes effective May 1, 2001**

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.