



Department of Taxation

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Table S-3
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Sales and Use Tax: County and Regional Transit Authority Permissive Sales and Use Tax Collections and Tax Rates Calendar Year 2015 and 2014

As of December 31, 2015, the Ohio Department of Taxation administered permissive sales and use taxes for each Ohio county and eight transit authorities. The county tax and the transit authority tax are enacted at the local level but are collected by the state along with a 5.75 percent state sales tax. The local share is returned to the counties and regional transit authorities. The county permissive sales tax levies ranged from 0.50 up to 1.50 percent, while the transit authority levies ranged from 0.25 percent up to 1.00 percent. The majority of counties, 55.7 percent (or 49 out of 88), levy the permissive tax at the highest rate, 1.50 percent.

Each tax collection figure shown in this table represents the amount of permissive sales and use tax collected on tax returns that were filed with the state during calendar year 2015. For monthly filers, the tax return is due by the 23rd of the month. For semi-annual filers, the tax return is due by the 23rd of the month following the end of the semi-annual period. (In addition, there are several other types of accounts with payment and filing schedules different than those indicated above.) Because most of the revenue is attributable to monthly filers, the monthly collections figure primarily reflects economic activity that occurred in the month prior to the collection month. Because of the time required to process tax returns and to identify the proper permissive tax amounts for each county and transit authority, the revenue from the monthly collections is distributed to the counties and regional transit authorities in the second month following the collection month. For example, this means that sales made in January are primarily reflected in February collections, which are distributed as revenue to the counties and transit authorities in April. Calendar year 2015 collections were distributed from March 2015 to February 2016.

Calendar year 2015 receipts from the county permissive sales and use tax were approximately \$2,005.7 million, an increase of 8.3 percent from calendar year 2014. Receipts from the transit tax were approximately \$450.9 million, an increase of 4.0 percent from calendar year 2014. Overall, total collections were \$2,456.6 million, a 7.5 percent increase over calendar year 2014.

Figures shown in this publication are from records of the Revenue Accounting Division of the Ohio Department of Taxation.

COUNTY AND TRANSIT AUTHORITY PERMISSIVE SALES AND USE TAX COLLECTIONS AND TAX RATES, CALENDAR YEARS 2015 AND 2014 ^(a)

County Number	County	Tax Rate as of Dec. 31, 2015	Effective Date of Current Tax Rate	Tax Collections	
				CY2015	CY2014
Grand Total				\$ 2,456,570,868	\$ 2,285,107,721
1	Adams	1.50 %	Apr 1, 2006	\$ 4,116,507	\$ 3,916,094
2	Allen	1.00	Jun 1, 1987	\$ 16,873,866	\$ 15,761,819
3	Ashland	1.25	Jan 1, 1998	\$ 7,736,334	\$ 7,378,828
4	Ashtabula	1.00	Jul 1, 1985	\$ 10,821,914	\$ 10,260,302
5	Athens	1.25	Jan 1, 1994	\$ 8,372,286	\$ 7,975,117
6	Auglaize	1.50	Jun 1, 1996	\$ 8,890,987	\$ 8,411,706
7	Belmont	1.50	Jan 1, 1995	\$ 18,976,374	\$ 17,652,874
8	Brown	1.50	Oct 1, 2010	\$ 5,333,140	\$ 4,871,886
9	Butler	0.75	Jan 1, 2008	\$ 41,394,470	\$ 37,454,674
10	Carroll	1.00	Jul 1, 2006	\$ 3,349,253	\$ 3,944,886
11	Champaign	1.50	Jul 1, 2003	\$ 5,558,745	\$ 5,359,151
12	Clark	1.50	Jan 1, 2008	\$ 25,014,911	\$ 23,856,108
13	Clermont	1.00	Oct 1, 1983	\$ 26,361,050	\$ 24,337,920
14	Clinton	1.50	Oct 1, 2005	\$ 8,624,907	\$ 7,834,178
15	Columbiana	1.50	Apr 1, 2007	\$ 16,846,129	\$ 16,378,210
16	Coshocton	1.50	Jan 1, 2006	\$ 5,908,648	\$ 5,556,825
17	Crawford	1.50	Jul 1, 1994	\$ 5,894,876	\$ 5,441,681
18	Cuyahoga	1.25	Oct 1, 2007	\$ 257,779,440	\$ 249,716,331
19	Darke	1.50	Oct 1, 2005	\$ 8,640,042	\$ 8,033,120
20	Defiance	1.00	Feb 1, 1987	\$ 5,733,557	\$ 5,442,135
21	Delaware	1.25	Oct 1, 1996	\$ 51,867,177	\$ 49,609,864
22	Erie	1.00	Oct 1, 2014	\$ 15,639,360	\$ 20,709,834
23	Fairfield	1.00	Jan 1, 2010	\$ 20,524,858	\$ 19,326,958
24	Fayette	1.50	Jan 1, 2008	\$ 8,363,190	\$ 8,160,500
25	Franklin	1.25	Jan 1, 2014	\$ 288,203,613	\$ 257,799,894
26	Fulton	1.50	Jan 1, 2010	\$ 7,722,450	\$ 7,215,852
27	Gallia	1.25	Feb 1, 1995	\$ 4,980,566	\$ 4,691,462
28	Geauga	1.00	Feb 1, 2004	\$ 14,201,029	\$ 13,274,704
29	Greene	1.00	Feb 1, 1987	\$ 25,613,181	\$ 24,403,645
30	Guernsey	1.50	Aug 1, 1993	\$ 9,603,657	\$ 10,148,488
31	Hamilton	1.25 (b)	April 1, 2015	\$ 182,812,124	\$ 150,281,687
32	Hancock	1.00	Jan 1, 2010	\$ 14,331,460	\$ 13,152,188
33	Hardin	1.50	Jan 1, 2005	\$ 4,368,605	\$ 4,123,018
34	Harrison	1.50	Jun 1, 1994	\$ 4,923,070	\$ 5,375,131
35	Henry	1.50	Apr 1, 2007	\$ 4,035,878	\$ 3,817,207
36	Highland	1.50	Jul 1, 2005	\$ 6,548,897	\$ 6,268,499
37	Hocking	1.25	Jan 1, 1998	\$ 4,066,166	\$ 3,634,352
38	Holmes	1.00	Jan 1, 1998	\$ 7,207,424	\$ 6,569,038
39	Huron	1.50	Jan 1, 1996	\$ 10,019,599	\$ 9,396,408
40	Jackson	1.50	Jan 1, 1998	\$ 5,539,327	\$ 5,263,852
41	Jefferson	1.50	Nov 1, 1994	\$ 13,906,062	\$ 11,932,786
42	Knox	1.00	Feb 1, 1994	\$ 6,980,530	\$ 6,798,781
43	Lake	1.00	Apr 1, 2012	\$ 35,744,258	\$ 34,360,000
44	Lawrence	1.50	Jun 1, 1998	\$ 9,046,073	\$ 8,849,330
45	Licking	1.50	Jan 1, 2006	\$ 32,780,686	\$ 29,796,212
46	Logan	1.50	Jul 1, 1997	\$ 9,312,911	\$ 9,009,897
47	Lorain	0.75	Apr 1, 2010	\$ 29,169,467	\$ 27,539,423
48	Lucas	1.50 (b)	April 1, 2015	\$ 97,978,604	\$ 81,480,799
49	Madison	1.25	Jul 1, 1999	\$ 6,320,725	\$ 5,960,048
50	Mahoning	1.25 (b)	April 1, 2015	\$ 39,984,654	\$ 33,971,826

County Number	County	Tax Rate as of Dec. 31, 2015	Effective Date of Current Tax Rate	Tax Collections	
				CY2015	CY2014
51	Marion	1.50	Apr 1, 2014	\$ 12,328,051	\$ 10,525,121
52	Medina	1.00	Oct 1, 2007	\$ 24,923,254	\$ 23,359,099
53	Meigs	1.50	Oct 1, 2012	\$ 2,650,874	\$ 2,489,734
54	Mercer	1.50	Apr 1, 2008	\$ 7,689,662	\$ 7,073,613
55	Miami	1.25	Oct 1, 2009	\$ 17,321,802	\$ 16,400,267
56	Monroe	1.50	Jan 1, 2010	\$ 6,844,456	\$ 2,998,449
57	Montgomery	1.00	Jul 1, 1989	\$ 78,695,964	\$ 74,878,470
58	Morgan	1.50	Apr 1, 1990	\$ 1,742,097	\$ 1,666,764
59	Morrow	1.50	Jul 1, 1995	\$ 3,902,984	\$ 3,546,465
60	Muskingum	1.50	Apr 1, 1993	\$ 19,295,167	\$ 18,054,594
61	Noble	1.50	Feb 1, 1995	\$ 2,323,512	\$ 2,664,674
62	Ottawa	1.25	Jul 1, 2010	\$ 8,613,077	\$ 8,152,773
63	Paulding	1.50	Nov 1, 1991	\$ 1,951,263	\$ 1,825,761
64	Perry	1.50	Apr 1, 2010	\$ 4,093,271	\$ 3,801,179
65	Pickaway	1.50	Dec 1, 2001	\$ 8,211,873	\$ 7,587,196
66	Pike	1.50	Jan 1, 2006	\$ 4,716,659	\$ 4,087,950
67	Portage	1.00	Dec. 1, 1999	\$ 20,840,534	\$ 19,626,374
68	Preble	1.50	May 1, 1994	\$ 5,579,574	\$ 5,190,364
69	Putnam	1.25	Jan 1, 2014	\$ 4,314,653	\$ 4,309,218
70	Richland	1.50 (b)	July 1, 2015	\$ 23,446,736	\$ 20,873,735
71	Ross	1.50	Oct 1, 1993	\$ 15,594,642	\$ 14,482,331
72	Sandusky	1.50	Oct 1, 2010	\$ 11,269,091	\$ 10,743,818
73	Scioto	1.50	May 1, 2001	\$ 12,238,294	\$ 11,846,601
74	Seneca	1.50	Aug. 1, 2003	\$ 8,675,367	\$ 8,248,680
75	Shelby	1.50	Apr 1, 2008	\$ 9,910,435	\$ 9,897,391
76	Stark	0.50	Apr 1, 2012	\$ 28,700,995	\$ 28,062,558
77	Summit	0.50	Nov 1, 1995	\$ 44,713,963	\$ 42,715,778
78	Trumbull	1.00	Jul 1, 2005	\$ 25,811,929	\$ 24,911,940
79	Tuscarawas	1.00	Jul 1, 1998	\$ 13,072,600	\$ 12,531,569
80	Union	1.25	Jul 1, 2008	\$ 13,920,386	\$ 12,999,348
81	Van Wert	1.50	Mar 1, 1991	\$ 4,450,659	\$ 4,193,767
82	Vinton	1.50	Mar 1, 1992	\$ 1,419,254	\$ 1,282,446
83	Warren	1.00	Jan 1, 1992	\$ 36,952,384	\$ 35,006,529
84	Washington	1.50	Jan 1, 1990	\$ 13,826,648	\$ 12,973,256
85	Wayne	0.75	Jan 1, 1992	\$ 11,617,230	\$ 10,480,676
86	Williams	1.50	Oct 1, 2003	\$ 5,778,736	\$ 5,761,516
87	Wood	1.00	Nov 1, 1987	\$ 20,358,674	\$ 19,929,248
88	Wyandot	1.50	Oct 1, 2005	\$ 3,878,602	\$ 3,995,605
County Total				\$ 2,005,698,387	\$ 1,851,680,387
Transit Authority					
Grtr. Cleveland Regional Transit Auth.		1.00 %	Oct 1, 1975	\$ 205,958,010	\$ 199,464,841
Central Ohio Regional Transit Authority		0.50	Jan 1, 2008	\$ 124,068,001	\$ 118,024,328
Laketran Transit Authority		0.25	Aug 1, 1988	\$ 8,890,398	\$ 8,592,079
Western Reserve Transit Authority		0.25	Apr 1, 2009	\$ 8,549,177	\$ 8,482,907
Miami Valley Regional Transit Authority		0.50	Jul 1, 1980	\$ 39,293,987	\$ 37,383,511
Portage Area Regional Transit Authority		0.25	Feb 1, 2002	\$ 5,205,431	\$ 4,901,782
Stark Area Regional Transit Authority		0.25	Jul 1, 1997	\$ 14,381,968	\$ 14,022,748
Metro Regional Transit Authority		0.50	Jul 1, 2008	\$ 44,525,509	\$ 42,555,138
Transit Authority Total				\$ 450,872,480	\$ 433,427,334

(a) These figures represent permissive sales tax collections for the calendar year net of the 1.0% administration fee. Distributions to the counties and transit authorities occur two months following the collection month.

(b) Indicates change in tax rate during calendar year 2015.

Source: Ohio Department of Taxation, Revenue Accounting Division.