

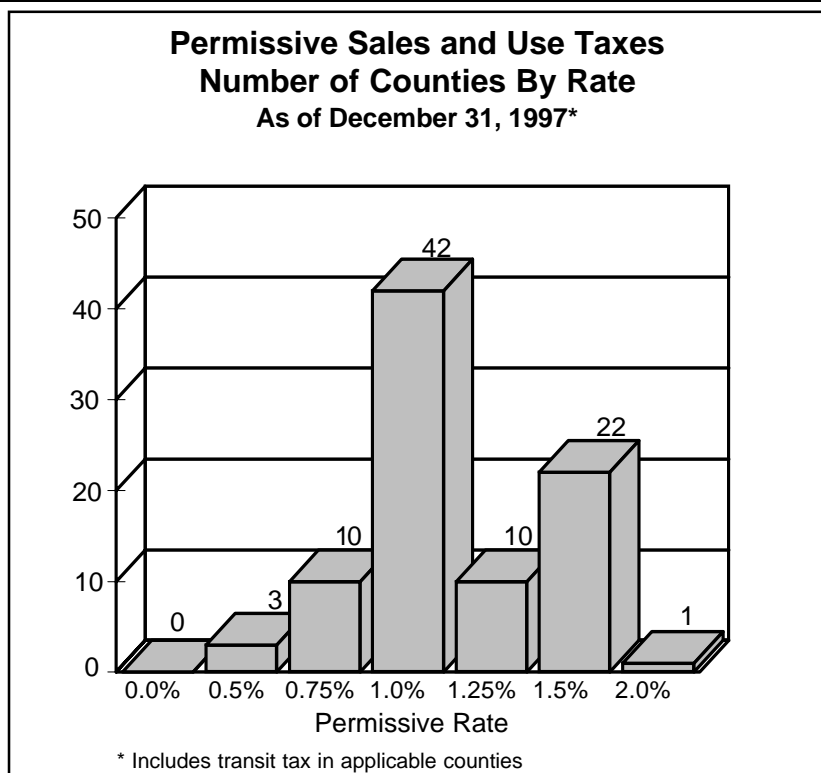
SALES AND USE TAX

Note: Permissive sales and use tax information is reported on a calendar-year basis. This information was reported on a fiscal-year basis in annual reports prior to 1991.

The Ohio sales and use tax went into effect in January 1935. The sales tax rate was 3.0 percent until 1967, when a 4.0 percent rate was adopted. After imposing a temporary 5.0 percent sales tax during the period of January through June 1981, a permanent 5.0 percent rate was adopted in November 1981. The sales and use tax originally was restricted to the sale or rental of tangible personal property, but has been extended to a number of services (see **Exemption and Exceptions, Number 2**).

In 1967, the Ohio General Assembly authorized counties to levy a tax of 0.5 percent in addition to the state sales and use tax for the purpose of providing additional county general revenue. The tax is levied pursuant to a resolution of the county commissioners and is subject to repeal by majority vote of the county electorate. In January 1982, counties were given the option of levying a full 1.0 percent permissive tax. In 1986 the Ohio General Assembly further authorized counties to levy an additional 0.5 percent sales tax subject to voter approval for one or more of the following purposes: (1) payment of bonds issued for a convention facility; (2) revenue for a transit authority; (3) additional county general revenue; (4) revenue for permanent improvements; (5) implementation and operation of a 9-1-1 system. In July 1987, counties and transit authorities were authorized to levy the permissive tax in quarter percent increments. Then, in 1993, the Ohio General Assembly authorized counties to levy the sales tax to provide revenue for the operation and maintenance of a detention facility. As of December 31, 1997, all of the 88 counties in Ohio levied a county permissive tax. In calendar year 1997, the state collected \$925.7 million for county governments.

In 1974, the Ohio General Assembly authorized transit authorities to levy a tax to be collected in



addition to the state sales and use tax and county permissive tax for the purpose of providing revenues for public mass transit systems. The tax is levied pursuant to a resolution of the transit authority and subsequent approval by a majority of the voters at a special or general election. The tax can be levied at a rate of up to 1.5 percent in quarter percent increments. As of December 31, 1997, the Greater Cleveland, Central Ohio, LakeTran, Miami Valley, Stark Area and Summit County Metro regional transit authorities levied a permissive sales and use tax. In calendar year 1997, the state collected \$225.6 million for the transit authorities.

The state collects the combined state and local tax and returns the local share directly to the counties and transit authorities. The same exemptions and exceptions, credits, and payment dates apply to the permissive taxes as to the state tax. The sales and use tax is the second largest revenue producer for the state, amounting to \$5.5 billion in fiscal year 1998.

TAX BASE (R.C. 5739.01, 5741.01):

The state, county, and transit authority sales and use taxes apply to all retail sales of tangible personal

property that are not specifically exempt. Retail sales include the rental of tangible personal property, the rental of hotel rooms by transient guests, and the sales of specified services.

The county and transit authority use taxes apply to purchases made outside of the state and to purchases made from vendors located in an area which does not have the permissive sales and use tax, or levies it at a lower rate, when the property or service is used in an area that levies a permissive sales and use tax.

RATES (R.C. 5739.02, 5739.021, 5739.023, 5739.025, 5739.026, 5739.033, 5741.02, 5741.021, 5741.022, 5741.023):

The state sales and use tax rate is 5.0 percent. Counties and transit authorities are authorized to levy additional permissive taxes at rates of 0.25 percent to 1.5 percent in quarter percent increments. The applicable sales tax rate for most taxable sales is the location of the vendor. The applicable sales or use tax rate for computer services, telecommunications service, private investigation and security services, and lawn care and landscaping services is the location of the purchaser. The applicable use tax rate for all taxable sales is the location of the purchaser. Following are the number of jurisdictions at each tax rate as of December 31, 1997.

State Rate	Local Rate	Total Rate	Number of Jurisdictions
5.0%	--	5.00%	0 counties
5.0	0.50%	5.50	3 counties
5.0	0.75	5.75	10 counties
5.0	1.00	6.00	42 counties
5.0	1.25	6.25	10 counties
5.0	1.50	6.50	22 counties
5.0	2.00	7.00	1 county

A bracket system is specified in Section 5739.025 of the Revised Code for each of the above rates.

EXEMPTIONS AND EXCEPTIONS (R.C. 5709.25, 5709.50, 5739.01, 5739.011, 5739.02, 5741.02, 6111.31, 6121.16, 6123.041):

1. Copyrighted motion picture films unless solely used for advertising;
2. Service transactions in which tangible personal property is an inconsequential element for which no separate charge is made except for the following taxable services:
 - Repair costs, installation costs;
 - Washing, cleaning, waxing, polishing, and painting of a motor vehicle;
 - Cleaning of towels, linens, and clothing used in business;
 - Automatic data processing, computer services and electronic information services used in business;
 - Telecommunication service;
 - Lawn care and landscaping;
 - Private investigation and security;
 - Building maintenance and janitorial services;
 - Employment placement services;
 - Exterminating services;
 - Physical fitness facility services;
 - Recreation and sports club services;
3. The value of motor vehicles traded-in on new motor vehicles sold by licensed new motor vehicle dealers;
4. Tangible personal property to be resold in the form received;
5. The refundable deposit paid on returnable beverage containers, cartons, and cases;
6. Tangible personal property used or consumed in commercial fishing;
7. Direct use exceptions:
 - a) Material incorporated as a component part of tangible personal property produced for sale by manufacturing, assembling, processing or refining;
 - b) Material used or consumed directly in the production of tangible personal property by mining, farming, agriculture, horticulture, floriculture, or used in the production of and exploration for crude oil and natural gas;
 - c) Tangible personal property used directly in rendering a public utility service;
 - d) Tangible personal property used or consumed in the preparation for sale of printed and other reproduced material and of magazines distributed as controlled circulation publications;
 - e) Certain property used in making retail sales

- including: advertising material or catalogues used or consumed in making retail sales that price and describe property; preliminary materials sold to direct marketing vendors that will be used in printing advertising material; printed matter that offers free merchandise or chances to win sweepstakes prizes and includes advertising material; equipment primarily used to accept orders for direct marketing retail sales; and certain automatic food vending machines;
8. Tangible personal property used primarily in a manufacturing operation to produce a product for sale. The primary use exception includes, but is not necessarily limited to the following items:
 - a) Production machinery and equipment that act upon the product;
 - b) Handling and transportation equipment (except licensed motor vehicles) used in moving property in or between plants during the production process;
 - c) Property used in producing property that is used or consumed in the production of a final product (use on use);
 - d) Electricity, coke, gas, water, steam, and similar substances used in the manufacturing operation;
 - e) Catalysts, solvents, water, acids, oil, and similar consumables that interact with the product and are an integral part of the manufacturing operation;
 - f) Property that is used to control, physically support, or is otherwise necessary for functioning of machinery and equipment and continuation of the manufacturing operation;
 9. Tangible personal property used or consumed in the surface reclamation of mined land;
 10. Sales to U.S. Government agencies;
 11. Sales to the state or any of its political subdivisions;
 12. Food for human consumption off the premises where sold;
 13. Food sold to students in a dormitory, cafeteria, fraternity, or sorority;
 14. Newspapers;
 15. Magazine subscriptions sent by second class mail or distributed as controlled circulation publications;
 16. Motor vehicle fuel subject to the state motor fuel excise tax;
 17. Gas, water, steam, and electricity delivered through pipes, conduits or wires by a utility company;
 18. Communication services by local telephone and telegraph companies (including cable television);
 19. WATS, 800 numbers, and other selected telecommunications services provided by long distance or local service companies;
 20. Casual sales except for motor vehicles and manufactured housing, titled watercraft and outboard motors, snowmobiles, and all purpose vehicles;
 21. Sales by churches, non-profit organizations (excluding motor vehicles and manufactured housing) provided that the number of sales does not exceed six days each year;
 22. Transportation of persons or property;
 23. Sales to churches, non-profit organizations included under Internal Revenue Code 501 (c)(3), non-profit scientific research organizations, and to other non-profit charitable organizations;
 24. Sales to non-profit hospitals and to those privately held homes for the aged and hospital facilities that are financed with public hospital bonds;
 25. Building and construction material sold to contractors for incorporation into real property constructed for federal, state or local governments; for religious and certain other non-profit charitable institutions; for horticulture and livestock industries; and for other specified organizations and industries;
 26. Ships and rail rolling stock used in interstate or foreign commerce and material used for repair, alteration, or propelling such vessels;
 27. Material, machinery, equipment, and other items used in packaging property to be sold at retail;
 28. Drugs prescribed by a licensed practitioner and dispensed by a registered pharmacist; insulin and injection materials used by diabetics; urine and blood testing materials used by diabetics or persons with hypoglycemia; oxygen and oxygen equipment for personal use; hospital beds for personal use; prosthetic devices; ostomy and orthopedic devices; hearing aids; crutches; wheelchairs and wheelchair lifts; and epoetin alfa, used in end stage renal disease;
 29. Emergency and fire protection vehicles used exclusively by non-profit organizations in pro-

- viding emergency and fire protection services for political subdivisions;
30. Sales to non-profit community centers and to producers offering presentations in music, dramatics, the arts, and related fields to foster public interest and education;
 31. Motor vehicles sold in Ohio to nonresidents for titling and use outside the state;
 32. Property used in the preparation of eggs for sale;
 33. Sales of property for use in agricultural production;
 34. Property manufactured in Ohio and immediately shipped outside the state for use in retail business, if sold by the manufacturer to the retailer and shipped in vehicles owned by the retailer;
 35. Sales to noncommercial, educational broadcasting stations;
 36. Sales of animals by non-profit animal shelters and county humane societies;
 37. Items used in preserving, preparing, or serving food, or material used in maintaining or cleaning these items in a commercial food service operation;
 38. Tangible personal property used in air, noise, or water pollution control facilities by holders of pollution control certificates issued by the Tax Commissioner or the Director of the Ohio Environmental Protection Agency;
 39. Bulk water for residential use;
 40. Tangible personal property incorporated into an energy conversion facility, solid waste energy conversion facility, or thermal efficiency improvement facility certified by the Tax Commissioner;
 41. Sales of equipment used in qualified research and development;
 42. Sales and installation of agricultural land tile and the sale and installation of portable grain bins to farmers;
 43. Fees paid for the inspection of emission control equipment on motor vehicles;
 44. Sales, leases, repairs and maintenance of motor vehicles used primarily in providing transportation for hire;
 45. Sales to state headquarters of veterans organizations chartered by Congress or recognized by the Veterans Administration (Department of Veterans Affairs);
 46. Normally taxable food items sold to persons using food stamps;
 47. Sales of tangible personal property used directly in providing a telecommunication service;
 48. Investment metal bullion and investment coins;
 49. Trade-ins on purchases of new or used watercraft or outboard motors sold by licensed boat dealers;
 50. Property and labor used to fulfill a warranty or service contract;
 51. Property used to store and handle purchased sales inventory in a warehouse or similar facility when the inventory is primarily distributed outside Ohio to retail stores of the person who owns or controls the warehouse, to retail stores of an affiliated group of which the owner of the warehouse is a member, or by means of direct marketing.
 52. Certain motor vehicles used in ride sharing arrangements when the vendor is selling the vehicle pursuant to a contract with the Department of Transportation.
 53. Sales of computer equipment used for educational purposes made to qualifying certified teachers.
 54. Sales of certain tangible personal property made to qualified motor racing teams.
 55. 25% sales tax refund for qualified computer purchases for providers of electronic information service.

DISCOUNT (R.C. 5739.12, 5741.12):

Payment on or before the date a return is required to be filed entitles the vendor to a discount of 0.75 percent of the amount due. (Example: \$5,000 tax due - \$37.50 discount = \$4,962.50 net tax due.)

SPECIAL PROVISIONS:

1. **Cumulative Filing (Rule 5703-9-09):** Vendors who have two or more places of business in Ohio may, upon approval by the Tax Commissioner, file a single monthly consolidated return reporting on one form the information that normally is required to be reported from each location.

2. ***Prearranged Agreements (R.C. 5739.05)***: Vendors, such as fast food outlets, whose business is of a nature that keeping records of which sales are taxable and which exempt would impose an unreasonable burden, may be authorized by the Tax Commissioner to pay an amount based on a test check conducted to determine the proportion of taxable sales to total sales. Businesses electing this method of payment still collect the tax from customers at the time of purchase.
3. ***Prepayment (R.C. 5739.05 and Rule 5703-9-08)***: Vendors, such as coin operated vending machine operators, whose business is of a nature that the collection of the tax from consumers would impose an unreasonable burden, may be authorized by the Tax Commissioner to prepay the tax at a rate based on an analysis of sales and prices.
4. ***Construction Contractors (R.C. 5739.01)***: Construction contractors are considered to be the consumers of property incorporated into the construction of or improvement to real property and, thus, responsible for paying the tax on such property.
5. ***Resort Area Tax (R.C. 5739.101 - 5739.105)***: Qualified municipal corporations or townships are authorized to levy a tax at the rate of 0.5 percent, 1.0 percent, or 1.5 percent on gross receipts from general sales or intrastate transportation primarily provided to and from the resort area. Receipts from this tax are for the general revenue of the township or municipality. The tax is administered by the Department of Taxation.
6. ***Lodging Tax (R.C. 351.021, 5739.02, and 5739.024)***: In addition to the state sales tax, municipal corporations, townships, and counties may levy an excise tax on hotel and motel room rentals at a rate not exceeding 3.0 percent. Total combined local levies cannot exceed 6.0 percent. In certain cases, a portion of the receipts is earmarked for convention centers and visitor bureaus. County Convention Facility Authorities were permitted between June 29, 1988 and December 31, 1988 to enact an additional 4.0 percent lodging tax for convention facility or sports center construction. This tax is in addition to the combined maximum 6.0 percent rate for

county, township or municipal lodging taxes, thereby allowing a combined local rate of 10.0 percent.

TAXPAYER (R.C. 5739.01, 5739.03, 5739.031, 5739.17, 5741.01):

Any person, retailer, business, organization, etc. making retail sales or making taxable purchases on which the tax has not been paid is required to file a return and remit the tax due.

DISPOSITION OF REVENUE:

1. ***State Sales and Use Tax (R.C. 5739.21, R.C. 5741.03)***:
The Local Government Fund receives 4.2 percent, the Local Government Revenue Assistance Fund 0.6 percent, and the General Revenue Fund 95.2 percent of sales and use tax collections.
2. ***County Permissive Sales and Use Tax (R.C. 5739.21, 5741.03)***:
 - a) One percent credited to the Local Sales Tax Administrative Fund for the use of the Tax Commissioner in defraying costs of administration;
 - b) Remainder to the county general fund.
3. ***County Additional Permissive Sales and Use Tax (R.C. 5739.21, 5741.023)***:
 - a) One percent credited to the Local Sales Tax Administrative Fund for the use of the Tax Commissioner in defraying costs of administration;
 - b) Remainder to the special purpose fund for which the additional tax is levied.
4. ***Transit Authority Sales and Use Tax (R.C. 306.31, 5739.21, 5741.03)***:
 - a) One percent credited to the Local Sales Tax Administrative Fund for the use of the Tax Commissioner in defraying costs of administration;
 - b) Remainder to the general revenue of the transit authority for the purpose of acquiring, constructing, operating, maintaining, replacing, improving, and extending transit facilities.

DESCRIPTION OF TAXPAYERS (R.C. 5739.17):

Taxpayer	Cost of License	Description
Vendor	First year \$25; annual renewal \$10	Each person or business establishment located in Ohio making retail sales
Service vendor	First year \$25; annual renewal \$10	Person or business that provides automatic data processing, computer services and electronic information services; telecommunications service; lawn care and landscaping services; private investigation, security services, building maintenance and janitorial services, employment placing services, and exterminating services; the license is valid throughout the state.
Transient vendor	First year \$100; annual renewal \$40	Retailer who makes sales in any county in which they have no fixed place of business. The license is valid throughout the state.
Delivery vendor	First year \$25; annual renewal \$10	Retailer who maintains no store, showroom, or similar place of business where merchandise is offered for sale, or who has no location where merchandise displayed in catalogs may be selected or picked up by customers.
Limited vendor	Each event \$5	Retailer who makes sales at a temporary exhibition, show, flea market or other event. The license is valid only for the duration of the event or for 17 days, whichever is less.
Seller	No fee	Retailer located outside of Ohio who makes retail sales of property or services for storage, use, or consumption in Ohio.
Direct pay permit holder	No fee	Manufacturers or other consumers who purchase tangible personal property for which the taxable status cannot be determined at the time of purchase; these consumers are authorized to make sales and use tax payments directly to the state.
Clerks of Court	No fee	Dealers remit taxes collected on sales of motor vehicles, manufactured housing, water craft, and outboard motors to county Clerks of Court when a title is issued. Clerks of Court also collect the tax on casual sales of motor vehicles, and sales of watercraft and outboard motors required to be titled. Clerks of Court then remits these receipts to the State.
Division of Liquor Control	No fee	Collects and remits sales tax paid on alcoholic beverages sold in state controlled stores.
Consumers use tax account	No fee	Purchasers who have not paid the tax to a vendor or seller (in most cases for out-of-state transactions) make payments directly to the state.

FILING AND PAYMENT DATES (R.C. 5739.031, 5739.12, 5739.17, 5741.12, RULE 5703-9-10):

Type of Return	Taxpayer	Payment Date
Weekly	Clerks of Court	Payment on Monday for tax collected during the preceding week on motor vehicles titled
Semi-monthly	Division of Liquor Control	By the 15th day of the month for the tax collected during the last 15 days of the previous month, and by the last day of the month for the tax collected during the first fifteen days of the month on alcoholic beverages sold in state control stores or agency stores
Monthly	Vendors, sellers, service vendors, transient vendors, delivery vendors, direct pay permit holders, consumer use tax accounts	By the 23rd day of the month for the tax collected during the preceding month
Quarterly	Direct pay permit holders, consumer use tax accounts	By the 23rd day of January, April, July, and October for their tax liability during the preceding three months; this method of payment may be authorized for accounts with less than \$5,000 in quarterly tax liability.
Semi-annual	Vendors, sellers	By the 23rd day of the month following the close of each semi-annual period (predetermined by filing schedule) for the tax collected during the preceding six-month period; this method of payment may be authorized for vendors and sellers whose tax liability is less than \$600 per six-month period.
Other	Limited vendors	By the 15th day following the close of an event for tax collected during the event; taxpayers whose annual liability exceeded \$600,000 will be required to pay by electronic funds transfer.

5. Resort Area Tax (R.C. 5739.102):

- a) One percent credited to the state General Revenue Fund for the cost of administering the tax;
- b) Remainder to the appropriate taxing entity.

OHIO REVISED CODE CITATIONS:

Chapters 306, 5709, 5739, 5741, 6111

RECENT LEGISLATION:***House Bill 39, Effective September 16, 1997***

RC 4505.06 - Authorizes the clerk of courts to accept additional methods of payment for the motor vehicle title tax.

RECENT SIGNIFICANT COURT DECISIONS:***International Thomson Publishing Inc. v. Tracy (1997), 79 Ohio St. 3d 415.***

Supreme Court held that a taxable use of textbooks occurred when the taxpayer, a publisher, removed the books from its inventory and provided them free to professors in and outside Ohio. The court rejected the contention that there was internal or external inconsistency to the use tax. Internal consistency was provided by there being no burden to interstate commerce if every state should adopt Ohio's law - the textbooks were given away once and would only be taxed once. There was adequate external consistency as well. A state need not divide the tax base among different states based on past or future activity outside its borders.

Skuratowicz v. Tracy (1997), 80 Ohio St. 3d 52.

President and majority shareholder of retailing corporation was held personally liable, as he was the one who prepared and signed sales tax returns and was the only person having check-signing authority.

Smith v. Tracy (1997), 80 Ohio St. 3d 541.

The Court held that under the "District Office Direct Deposit Program" for vendors, the State Treasurer has deputized the Tax Commissioner to receive sales tax payments. Accordingly, returns filed and payments made at the district offices under this program are "received by the Treasurer of State" or "credited to an account designated by the Treasurer of State" under R.C. 5739.12 for purpose of determining the timeliness of payments.

U.S. Air, Inc. v. Tracy (1997), 80 Ohio St. 3d 411.

The appellant airline company contended that soft drinks provided on its flights were essential to the rendition of a public utility service and excepted under R.C. 5739.01(E)(2) because they were consumed by the passengers to prevent dehydration. The Court rejected this contention because the appellant could not establish that the consumption of beverages was vital or essential to the transportation of passengers. Regarding sales tax assessed on sales of liquor to passengers, the Court remanded the matter to the B.T.A. to determine if the resale exception of R.C. 5739.01(E)(1) applies, and to determine the correct tax base.

Assoc. Physicians of the Medical College of Ohio v. Tracy (Feb. 6, 1998), B.T.A. No. 94-1424.

The taxpayer is an association of physicians who are on the faculty of the Medical College of Ohio, a state-supported medical school. The physicians use their private practices as laboratories where they teach medical students. A portion of the fees they charge goes into a fund administered by the taxpayer. That fund is used to pay for purchases of equipment ordered by the physicians. The taxpayer contended that it was not liable for use tax on purchased equipment because it was merely the payor, not the consumer, of the purchases. The Board held that where the purchases were made to benefit the doctors who comprised the taxpayer, it was the consumer and liable for use tax.

Brewbaker Co. Inc. v. Tracy (June 30, 1998), B.T.A. No. 96-267.

A tavern operator who failed to maintain primary records of sales but instead reported and remitted a flat rate on its monthly sales was held liable for the additional "bracketed" amount of sales tax. The Board approved the audit methodology of applying an effective rate against taxable sales.

Buehler Food Markets Inc. v. Tracy (July 11, 1997), B.T.A. No. 96-643.

The B.T.A. held that a supermarket conveyor system which conveyed purchased groceries from check-out to the curb lane outside the store was not directly used in making retail sales (under pre-1993 statute). It was used in making post-sale delivery. Conveyors were held to be realty. (under pre-7/20/92 law).

Case Leasing & Rental Inc. v. Tracy (June 30, 1998), B.T.A. No. 96-956.

The Board ruled that the transportation-for-hire exemption, R.C. 5739.02(B)(33), applied to the purchase of repairs and maintenance of trailers owned by one not engaged in transportation for hire, but who leased the trailers to one who was.

Construction News Inc. v. Tracy (June 30, 1998), B.T.A. No. 96-1750.

The sales of “Construction News”, a newsletter describing local construction projects, does not qualify for the newspaper exemption, R.C. 5739.02(B)(4), because trade publications are excluded from the definition of “newspapers” in Ohio Administrative Code 5703-9-29.

Hertz Corp. v. Tracy (December 19, 1997), B.T.A. No. 96-211.

The Board held that no sales/use tax was due on transactions in which rental cars were furnished in redemption of frequent flyer miles, where no additional consideration was given.

Kempf Surgical Appliances Inc. v. Tracy (July 18, 1997), B.T.A. No. 93-486.

On remand from the Supreme Court for further fact finding, the B.T.A. found that devices which stimulate nerves to relieve pain (“TENS” and “NMES” devices) do not “aid human perambulation” so as to be exempt under R.C. 5739.02(B)(19).

Plaza Pontiac Buick, Inc. v. Tracy (Feb. 13, 1998), B.T.A. No. 96-335.

A new car purchaser returned the car after 32 days and 4,000 miles. The car dealer provided another car and gave a credit of less than the full purchase price of the first car. The Board held that under Ohio Administrative Code 5703-9-11, the car buyer was not entitled to a refund of sales tax paid on the first car because the full amount of the price, including sales tax, had not been refunded.

Revco Discount Drug Centers, Inc. v. Tracy (Feb. 13, 1998), B.T.A. No. 96-418.

Equipment used to print “patient advisory leaflets”, which are sheets having general advertising on one side and specific patient and medication information on the other side, was held to be used in printing for sale and therefore exempt under R.C. 5739.01(E)(8), even though no separate charge was made for the leaflets.

Elio Zerbiniv. Tracy (November 28, 1997), B.T.A. No. 97-145.

The executor of the estate of a vendor, who had renewed the liquor permit and had allowed another person to operate the business, was found to be not personally liable for unremitted sales tax.

Table 71
Sales and Use Tax -- Collections by Type of Payment,
Fiscal Years 1994-1998

Type of Payment	1994	1995	1996	1997	1998
Vendors Sales Tax	\$3,062,507,566	\$3,290,461,446	\$3,466,823,516	\$3,622,896,157	\$3,792,397,760
Sellers Use Tax	297,991,078	331,638,026	367,593,278	413,172,231	488,311,778
Direct Payment Sales	150,834,215	160,107,843	175,379,533	171,808,863	184,241,197
Consumers Use Tax	106,590,933	116,080,891	130,977,077	131,810,175	142,152,235
Sales and Use Tax					
Assessments and Penalties	137,299,818	96,184,734	84,435,788	115,641,053	100,653,475
Attorney General Sales and					
Use Tax Collections	24,961,654	25,142,892	21,944,423	26,693,961	32,133,003
Liquor Sales by Division					
of Liquor Control	14,727,431	14,677,412	14,863,457	15,446,292	16,036,456
Tax on Watercraft and					
Outboard Motors	13,122,019	14,451,830	14,045,853	14,547,188	16,032,925
Tax on Motor Vehicles and					
Manufactured Housing	<u>660,087,016</u>	<u>690,789,860</u>	<u>702,528,563</u>	<u>707,684,262</u>	<u>759,249,434</u>
Total	\$4,468,121,731	\$4,739,534,936	\$4,978,591,488	\$5,219,700,182	\$5,531,208,263
County and Regional Transit					
Authority Tax	<u>\$876,469,115</u>	<u>\$947,158,483</u>	<u>\$1,017,990,817</u>	<u>\$1,103,697,721</u>	<u>\$1,184,070,883</u>
Grand Total	\$5,344,590,846	\$5,686,693,419	\$5,996,582,305	\$6,323,397,903	\$6,715,279,146

SOURCE: Ohio Office of Budget and Management, Monthly Revenue Report

Table 72
Sales and Use Tax -- Number of Accounts, by Type and Payment Schedule
(As of June 30, 1998)

Accounts	P a y m e n t S c h e d u l e			
	Monthly	Semi-Annual	Quarterly	Total
Vendors	107,277	118,708	—	225,985
Sellers Use	7,727	6,591	—	14,318
Service Vendors	17,293	—	—	17,293
Transient Vendors	4,562	—	—	4,562
Delivery Vendors	1,762	—	—	1,762
Master Accounts	2,109	—	—	2,109
Consumers Use	1,260	—	12,206	13,466
Direct Pay	<u>514</u>	<u>—</u>	<u>280</u>	<u>794</u>
Total	142,504	125,299	12,486	280,289

Table 73
County and Transit Authority Permissive Sales Tax Collections,
Calendar Years 1993-1997

County	Tax Rate 12/31/97	Amount of Tax					Initial Enactment	Most Recent Enactment
		1993	1994	1995	1996	1997		
Adams	1.00	\$1,058,315	\$1,161,976	\$1,260,875	\$1,242,814	\$1,413,524	June 1, 1991	June 1, 1991
Allen	1.00	8,873,834	9,702,171	10,422,373	10,781,017	11,206,205	May 1, 1970	June 1, 1987
Ashland	1.00	2,500,651	2,827,000	3,691,809	3,932,279	3,530,121	Mar. 1, 1971	Jan. 1, 1997
Ashtabula	1.00	5,060,524	5,546,125	5,930,909	6,437,684	6,629,584	Apr. 1, 1977	July 1, 1985
Athens	1.25	2,706,139	3,650,496	3,967,435	3,969,046	4,294,437	Feb. 1, 1982	Jan. 1, 1994
Auglaize	1.50	2,459,291	2,760,480	2,963,649	3,760,771	5,000,697	Nov. 1, 1973	Jun. 1, 1996
Belmont	1.50	4,618,780	4,900,376	7,395,112	8,153,581	9,204,244	May 1, 1985	Jan. 1, 1995
Brown	1.25	1,239,637	1,983,722	2,214,834	2,053,425	2,093,146	Aug. 1, 1979	Jan. 1, 1996
Butler	0.50	15,405,158	2,185,557	8,703,125	11,639,281	12,166,559	June 1, 1985	Feb. 1, 1995
Carroll	1.00	1,024,755	1,132,899	1,117,043	726,060	1,292,024	Sep. 1, 1985	Jun. 1, 1996
Champaign	1.00	1,680,274	1,918,383	2,026,618	2,136,443	2,008,650	Jan. 1, 1986	Jan. 1, 1986
Clark	1.50	10,453,627	9,887,754	10,175,741	10,220,500	14,887,162	Nov. 1, 1972	Feb. 1, 1997
Clermont	1.00	10,739,419	11,733,359	12,911,513	14,013,611	14,878,578	Aug. 1, 1979	Oct. 1, 1983
Clinton	1.00	2,119,973	2,476,753	2,771,906	3,338,751	3,183,890	May 1, 1972	Nov. 1, 1988
Columbiana	1.00	4,762,401	5,281,746	5,651,713	6,157,617	6,141,227	Aug. 1, 1985	June 1, 1991
Coshocton	1.00	1,789,519	1,908,587	2,058,669	2,149,884	2,182,933	June 1, 1971	Mar. 1, 1985
Crawford	1.50	1,898,411	2,629,883	3,459,892	3,587,959	3,735,806	May 1, 1978	Jul. 1, 1994
Cuyahoga	1.00	108,060,586	117,930,930	127,585,181	131,551,234	138,518,444	Sep. 1, 1969	Oct. 1, 1987
Darke	1.00	2,768,346	3,122,292	3,344,040	3,517,003	3,579,533	July 1, 1975	Jan. 1, 1988
Defiance	1.00	2,491,169	2,796,491	3,070,232	3,427,759	3,640,686	Feb. 1, 1987	Feb. 1, 1987
Delaware	1.25	4,460,480	2,951,580	3,085,846	4,344,530	9,641,481	Jan. 1, 1972	Oct. 1, 1996
Erie	1.00	6,293,558	7,806,452	8,499,911	8,886,343	9,192,540	Mar. 1, 1977	May 1, 1993
Fairfield	0.75	3,551,494	3,950,186	5,040,290	6,843,590	7,211,971	Sep. 1, 1981	Aug. 1, 1995
Fayette	1.00	2,040,221	2,877,863	3,130,866	3,050,782	3,257,468	Mar. 1, 1983	July 1, 1988
Franklin	0.50	50,229,854	55,182,307	60,689,821	63,684,379	68,560,345	Sep. 1, 1985	Sep. 1, 1985
Fulton	1.00	2,235,044	2,546,139	2,679,261	3,274,350	3,116,970	May 1, 1972	Feb. 1, 1987
Gallia	1.25	1,745,977	1,936,026	2,397,029	2,494,713	2,763,770	Dec. 1, 1981	Feb. 1, 1995
Geauga	0.75	3,417,867	3,916,207	4,214,298	4,596,233	4,873,533	Aug. 1, 1987	Feb. 1, 1993
Greene	1.00	7,935,096	10,387,507	12,054,992	12,910,887	13,516,983	Mar. 1, 1971	Feb. 1, 1987
Guernsey	1.50	2,759,337	3,535,475	3,711,687	3,939,686	4,244,131	Feb. 1, 1971	Aug. 1, 1993
Hamilton	1.00	44,291,355	47,172,131	48,985,918	76,692,926	107,312,289	June 1, 1970	June 1, 1996
Hancock	0.50	2,962,089	3,304,128	3,524,369	3,763,423	3,892,526	Feb. 1, 1979	Apr. 1, 1983
Hardin	1.00	1,207,781	1,326,987	1,493,823	1,523,909	1,645,421	Oct. 1, 1985	Mar. 1, 1990
Harrison	1.50	468,813	656,571	813,548	888,873	872,820	Dec. 1, 1985	Jun. 1, 1994
Henry	1.00	1,529,585	1,649,105	1,748,208	1,883,543	1,789,026	Mar. 1, 1972	June 1, 1986
Highland	1.00	1,468,364	1,812,756	2,071,486	2,160,582	2,397,948	May 1, 1979	Mar. 1, 1993
Hocking	1.00	972,495	1,019,673	1,193,257	1,270,189	1,400,919	Apr. 1, 1979	Nov. 1, 1987
Holmes	1.25	2,550,827	3,007,394	3,274,580	3,423,872	3,663,837	July 1, 1977	Jan. 1, 1993
Huron	1.50	3,137,543	3,476,734	3,693,237	5,572,093	5,875,584	Feb. 1, 1978	Jan. 1, 1996
Jackson	1.00	1,963,971	1,955,977	1,993,623	1,961,005	2,201,431	Apr. 1, 1982	Jan. 1, 1994
Jefferson	1.50	4,121,043	4,951,067	6,880,128	7,082,393	6,938,657	June 1, 1973	Nov. 1, 1994
Knox	1.00	1,516,689	2,674,189	3,036,660	3,152,081	3,388,716	May 1, 1971	Feb. 1, 1994
Lake	0.50	9,165,743	10,061,506	10,933,345	11,322,117	11,899,750	July 1, 1969	Aug. 1, 1988
Lawrence	1.00	2,679,689	3,009,551	3,379,365	3,486,572	3,595,027	June 1, 1986	June 1, 1986
Licking	1.00	8,345,428	9,581,378	9,796,659	10,380,040	11,140,768	Feb. 1, 1971	Feb. 1, 1984
Logan	1.50	2,602,013	2,772,449	3,184,423	3,471,051	4,408,968	Jan. 1, 1974	Jul. 1, 1997
Lorain	0.75	8,223,883	9,292,671	11,855,332	15,230,079	15,590,022	July 1, 1985	Jul. 1, 1995
Lucas	1.25	44,861,976	51,040,798	54,081,470	55,883,230	59,478,972	Feb. 1, 1971	Jan. 1, 1993
Madison	1.00	1,664,821	1,835,976	2,040,244	2,108,427	2,352,627	Mar. 1, 1983	Mar. 1, 1983
Mahoning	1.00	17,707,500	19,215,266	20,691,623	21,110,822	17,031,998	Apr. 1, 1980	Jul. 1, 1997
Marion	1.00	4,009,540	4,723,297	4,937,018	4,983,734	5,270,797	Sep. 1, 1985	Apr. 1, 1992
Medina	0.50	4,717,312	4,903,481	5,185,537	5,588,402	6,048,897	Apr. 1, 1971	Apr. 1, 1971

-Continued on Page 119-

Table 73 (continued)
County and Transit Authority Permissive Sales Tax Collections,
Calendar Years 1993-1997

County	Tax Rate 12/31/97	A m o u n t o f T a x					Initial Enactment	Most Recent Enactment
		1993	1994	1995	1996	1997		
Meigs	1.00	\$795,961	\$881,502	\$973,001	\$997,002	\$1,029,520	Feb. 1, 1987	Feb. 1, 1987
Mercer	1.00	2,308,817	2,493,599	2,525,876	2,616,465	2,731,718	Nov. 1, 1971	Jul. 1, 1987
Miami	1.25	6,342,498	7,143,965	9,634,765	9,786,063	10,347,642	Dec. 1, 1969	Nov. 1, 1994
Monroe	1.50	648,931	730,215	1,246,011	1,323,342	1,181,438	Oct. 1, 1986	Nov. 1, 1994
Montgomery	1.00	49,586,380	52,100,633	54,439,135	55,061,961	57,843,530	Jan. 1, 1971	Jul. 1, 1989
Morgan	1.50	793,284	773,812	805,520	866,304	908,705	Feb. 1, 1972	Apr. 1, 1990
Morrow	1.50	831,993	1,348,481	869,654	1,677,313	1,766,564	July 1, 1971	Jul. 1, 1995
Muskingum	1.50	7,224,781	9,138,029	9,885,323	10,290,305	10,936,702	May 1, 1971	Apr. 1, 1993
Noble	1.50	381,848	407,692	640,823	700,316	727,292	Jan. 1, 1971	Feb. 1, 1995
Ottawa	1.25	2,760,305	3,008,496	3,326,436	3,373,276	4,390,143	Oct. 1, 1973	Jan. 1, 1997
Paulding	1.50	987,350	1,110,622	1,194,892	1,283,070	1,359,136	Apr. 1, 1984	Nov. 1, 1991
Perry	1.00	942,504	1,066,415	1,130,244	1,178,447	1,256,215	Mar. 1, 1971	May 1, 1982
Pickaway	1.50	3,694,896	4,063,097	4,343,450	4,392,993	4,207,654	Oct. 1, 1983	Feb. 1, 1988
Pike	1.00	2,176,760	1,325,093	2,017,035	1,581,688	1,659,026	May 1, 1988	May 1, 1988
Portage	1.25	8,248,089	9,650,852	10,757,297	11,817,659	12,567,749	Apr. 1, 1971	Jan. 1, 1992
Preble	1.50	1,657,299	2,540,261	3,152,197	3,169,901	3,506,551	Nov. 1, 1979	May 1, 1994
Putnam	1.00	1,437,072	1,549,708	1,659,019	1,766,734	2,017,394	Jan. 1, 1974	June 1, 1987
Richland	0.75	8,353,252	8,600,347	8,698,339	9,018,849	9,367,218	June 1, 1979	Jan. 1, 1994
Ross	1.50	4,402,064	7,048,458	7,697,917	8,240,819	8,792,844	Jan. 1, 1980	Oct. 1, 1993
Sandusky	1.00	5,296,429	5,894,254	5,332,603	4,392,838	4,621,062	Aug. 1, 1979	Aug. 1, 1995
Scioto	1.00	3,888,603	4,079,383	4,423,787	4,727,903	4,940,917	May 1, 1979	Apr. 1, 1987
Seneca	1.00	2,939,768	3,203,647	3,444,017	3,653,614	3,751,383	Oct. 1, 1983	July 1, 1988
Shelby	1.00	4,004,482	4,448,431	4,953,685	5,404,508	5,512,196	Mar. 1, 1971	Nov. 1, 1997
Stark	0.50	2,117,308	109,140	6,481,589	16,078,643	17,223,713	Jan. 1, 1987	Jul. 1, 1995
Summit	0.50	33,397,446	46,330,717	46,884,978	26,468,140	28,200,093	Mar. 1, 1973	Nov. 1, 1995
Trumbull	0.75	7,061,792	11,758,348	12,548,091	12,961,433	13,414,572	June 1, 1985	Apr. 1, 1993
Tuscarawas	1.25	6,569,155	8,582,502	8,582,396	8,760,511	9,114,475	Apr. 1, 1971	Jul. 1, 1994
Union	1.00	2,489,038	2,632,447	3,134,615	3,336,304	3,943,913	Apr. 1, 1989	Apr. 1, 1989
Van Wert	1.50	2,205,494	2,454,418	2,624,521	2,661,032	2,897,091	Mar. 1, 1972	Mar. 1, 1991
Vinton	1.50	457,297	474,491	531,746	565,072	601,133	May 1, 1985	Mar. 1, 1992
Warren	1.00	8,184,212	9,512,522	10,599,644	11,732,405	13,117,013	Jan. 1, 1972	Jan. 1, 1992
Washington	1.50	5,229,209	6,052,472	6,635,804	6,927,591	7,006,777	Oct. 1, 1983	Jan. 1, 1990
Wayne	0.75	4,559,297	5,220,970	5,728,867	5,921,452	6,216,043	Mar. 1, 1971	Jan. 1, 1992
Williams	1.00	2,100,322	2,329,546	2,542,433	2,653,625	2,823,337	Dec. 1, 1977	Apr. 1, 1986
Wood	1.00	7,681,256	8,315,495	8,921,641	9,328,180	10,273,209	June 1, 1971	Nov. 1, 1987
Wyandot	1.00	<u>974,448</u>	<u>1,075,727</u>	<u>1,157,154</u>	<u>1,270,833</u>	<u>1,326,893</u>	Feb. 1, 1985	Jan. 1, 1988
County Total		\$649,277,837	\$717,498,590	\$790,545,028	\$845,748,162	\$925,744,502		
Cleveland RTA (Cuyahoga County)	1.00	108,700,179	118,086,789	127,771,200	131,772,627	138,654,205	Oct. 1, 1975	Oct. 1, 1975
Central Ohio TA (Franklin County)	0.25	25,304,213	27,873,602	30,565,957	31,900,177	34,516,266	Sep. 1, 1980	Feb. 1, 1990
LakeTran RTA (Lake County)	0.25	4,538,595	5,020,712	5,453,031	5,648,412	5,923,447	Aug. 1, 1988	Aug. 1, 1988
Miami Valley TA (Montgomery County)	0.50	25,606,233	26,282,430	27,162,905	27,721,134	28,925,064	July 1, 1980	July 1, 1980
Stark Area RTA (Stark County)	0.25	0	0	0	0	3,600,305	July 1, 1997	July 1, 1997
Metro TA (Summit County)	0.25	<u>10,603,695</u>	<u>11,910,769</u>	<u>12,731,595</u>	<u>13,133,804</u>	<u>13,977,569</u>	Feb. 1, 1991	Feb. 1, 1991
Transit Authority Total		<u>\$174,752,914</u>	<u>\$189,174,302</u>	<u>\$203,684,687</u>	<u>\$210,176,154</u>	<u>\$225,596,856</u>		
GRAND TOTAL		\$824,030,751	\$906,672,892	\$994,229,715	\$1,055,924,316	\$1,151,341,358		

Note: Some counties and transit authorities have repealed and then re-enacted the tax, or have changed the tax rate since the first enactment.