

CIGARETTE TAX - COUNTY

TAX BASE

Cigarettes.

RATE

Up to 0.225 cent per cigarette (4.5 cents per package of 20 cigarettes).

Cuyahoga County is currently levying this tax at the maximum rate.

REVENUE (IN MILLIONS)

Fiscal Year	Revenue	Adm. Fund	Total
1998	\$5.4	\$0.1	\$5.5
1999	5.3	0.1	5.4
2000	4.9	0.1	5.0
2001	4.9	0.1	5.0

DISPOSITION OF REVENUE

Ninety-eight percent to the county or development corporation to operate or service the debt of a sports facility.

Two percent to the Department of Taxation for the administration of the tax.

SECTIONS OF OHIO REVISED CODE

Sections 307.696, 307.697, and 5743.024.

RESPONSIBILITY FOR ADMINISTRATION

Tax Commissioner.

REMITTER OF TAX

(See STATE CIGARETTE TAX.)

HISTORY OF MAJOR CHANGES

- 1986 • County sports facility cigarette tax authorized.
- 1990 • Voters of Cuyahoga County enacted a tax at a rate of 4.5 cents per package of 20 cigarettes to run through July 31, 2005.
- 1995 • Counties permitted to enact cigarette tax to be effective after a current levy expires.
 - Tax may be levied by a county convention facility authority.
 - Voters of Cuyahoga County extended the tax for ten years. Tax is due to expire July 31, 2015.

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COMPARISON WITH OTHER STATES (AS OF 12/01)

Illinois	
Chicago ⁽¹⁾	34 cents per package
New Jersey	
Atlantic City	3 cents per package
New York	
New York City	8 cents per package
Ohio	
Cuyahoga County	4.5 cents per package

⁽¹⁾ Tax includes Cook County levy of 18 cents.

California, Indiana, Kentucky, Massachusetts, Michigan, Pennsylvania, Texas, and West Virginia do not have a local tax on cigarettes.