

Grain Handling Tax

Taxpayer

Anyone receiving or purchasing grain in Ohio.

Tax Base

Each bushel of grain received or purchased for storage, sale, or processing in Ohio.

Rates

- 0.50 mill per bushel for wheat and flax.
- 0.25 mill per bushel for all other grain.

Major Exemptions

- Public utilities.
- Track buyers (those who buy and sell grain but never take possession of it).
- Farmers raising and storing grain for use on the farm.
- Transactions guaranteeing warehouse receipts for security only.

Revenue

Calendar Year	Flax and Wheat	Other Grains	Total Taxes
1999	\$58,392	\$229,408	\$287,800
2000	60,033	174,761	234,794
2001	61,358	169,585	230,943
2002	57,081	172,322	229,403
2003	59,638	158,305	217,943

Disposition of Revenue

Distributed to local taxing jurisdictions in proportion to the property tax rates levied by each jurisdiction.

Payment Dates

- Taxpayers with property in only one county pay one-half of their tax liability on or before April 30, and the remainder by September 20, to the county treasurer.
- Taxpayers with property in more than one county pay their tax liability in one installment by September 20, to the county treasurer.

Special Provisions/Credits

None.

Sections of Ohio Revised Code

Chapter 5737.

Grain Handling Tax

Responsibility for Administration

- Tax Commissioner and County Auditor:
Share responsibility for returns of taxpayers with property in only one county.
- Tax Commissioner:
Exclusive responsibility for returns of taxpayers with property in more than one county.

History of Major Changes

1935 • Grain handling tax enacted.

Comparisons with Other States (As of 04/05)

None of the surrounding or major states have a comparable tax or treat grain in a similar manner.

