

## 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 (in Actual Dollars)

Calendar Year	Flax and Wheat	Other Grains	Total Taxes
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
2004	68,180	119,805	187,985

### 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 liabilities 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 Department of Taxation.

### Special Provisions/Credits

None.

### Sections of Ohio Revised Code

Chapter 5737.

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#### 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.
- 2005 • Grain handling tax phased-out over two years. Rate for wheat and flax handled for tax year 2006 is one-fourth mill per bushel handled. Rate for all other grains handled for tax year 2006 is one-eighth mill per bushel. No returns due for tax year 2007 and thereafter.

#### Comparisons with Other States (As of 01/06)

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

