



## INTRODUCTION

This **Brief Summary** is organized to provide a concise but comprehensive description of each of the principal taxes in Ohio.

The publication is divided into two principal sections, **State Taxes** and **Local Taxes**. It is important to note that some taxes may only be imposed and collected by the state, although the revenue may be shared with local political subdivisions and schools. For taxes authorized to be imposed and collected at the local level, the revenue remains local.

Additional information concerning the taxing power of each level of Ohio government can be found in the **Introduction** to the **Local Taxes** section.

For each tax, this summary presents information in the following format:

- Taxpayer
- Tax base
- Rates
- Major exemptions
- Revenue for the most current five years
- Disposition of revenue
- Payment dates
- Special provisions and credits
- Primary sections of pertinent Ohio Revised Code
- Responsibility for administration
- History of major changes
- Comparison to similar taxes in other states

The 12 states selected for comparison are either neighboring states to Ohio or are considered to be large, economically important states.

We hope that the **Brief Summary** is a valuable reference for everyone concerned with taxes in Ohio.