

**NOTICE OF INCREASE IN STATE SALES AND USE TAX RATE  
STATE RATE INCREASES FROM 5.5% TO 5.75%  
EFFECTIVE SEPT. 1, 2013**

The state sales tax rate on the storage, use or other consumption of tangible personal property or services and retail sales made on or after Sept. 1, 2013 is 5.75%. Please note that all local Ohio jurisdictions impose a local sales and use tax in addition to the state rate. The Ohio Department of Taxation provides a database of sales and use tax rates called the Finder, which can be queried either by address or by ZIP code. The Finder is available at this link:

<https://thefinder.tax.ohio.gov/StreamlineSalesTaxWeb/Default.aspx>

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