

GRAIN HANDLING TAX

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 <u>Year</u>	Flax <u>and Wheat</u>	Other <u>Grains</u>	Total <u>Taxes</u>
1997	\$80,324	\$154,415	\$234,739
1998	59,534	132,806	192,340
1999	58,392	229,408	287,800
2000	60,033	174,761	234,794

DISPOSITION OF REVENUE

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

SECTIONS OF THE REVISED CODE

Chapter 5737.

RESPONSIBILITY FOR ADMINISTRATION

Tax Commissioner:

Exclusive responsibility for returns of taxpayers with property in more than one county.

Tax Commissioner and County Auditor:

Share responsibility for returns of taxpayers with property in only one county.

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REMITTER OF TAX

Anyone receiving or purchasing grain in Ohio.

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 one-half of their tax liability in one installment on or before April 30, and the remainder by September 20, to the county treasurer.

HISTORY OF MAJOR CHANGES

1935 • Grain handling tax enacted.

COMPARISON WITH OTHER STATES

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