

Greetings from the Tax Commissioner

Welcome to a publication that may be our most popular and heavily used: **2002 Ohio's Taxes - A Brief Summary of Major State and Local Taxes in Ohio.**



This pocket-sized publication is packed with descriptions of and important information on every significant tax at the state and local levels.

For each tax, this publication describes the tax rates, the taxpayer, the revenue raised, and where it is distributed. There are details on exemptions, special provisions, and credits. This publication also provides a history of major changes to the tax, a comparison with other states, and much more. It is among the most useful tax reference guides you'll find. **Please note** that as we were about to go to press with this publication, the Ohio General Assembly enacted Substitute Senate Bill 261. This bill increased the cigarette tax by 31 cents per pack, subjected the undistributed income of trusts to the personal income tax (taxed for three years only), and spread out the benefits over six years to Ohio businesses of the bonus depreciation enacted by the federal government. These changes are not reflected in the text of the publication.

The Ohio Department of Taxation is changing as we continue to work on our four major goals of enhancing taxpayer services, modernizing the tax system, providing quality in all we do by exceeding expectations, and replenishing a staff that is rapidly turning over because of retirements.

We remain committed to providing quality service to the taxpayers of Ohio as we help them comply with tax laws that we will apply fairly to all. This publication demonstrates our continued commitment to all of these goals.

Very truly yours,

Thomas M. Zaino
Ohio Tax Commissioner