

SALES AND USE TAX - COUNTY AND TRANSIT AUTHORITY

TAX BASE

County Sales Tax	}	Sales and rental of tangible personal property and selected services.
Additional County Sales Tax (for special purposes)		
Transit Authority Sales Tax		

RATES

County Sales Tax	0.25%, 0.5%, 0.75%, or 1.0%
Additional County Sales Tax (for special purposes)	0.25% or 0.5%
Transit Authority Sales Tax	0.25%, 0.5%, 0.75%, 1.0%, 1.25%, or 1.5%

MAJOR EXEMPTIONS

(See SALES AND USE TAX - STATE.)

REVENUE (in millions)

Fiscal Year	County Sales & Use Tax	Transit Authority Sales & Use Tax	Adm. Fund	Total ⁽¹⁾
1998	\$940.1	\$232.1	\$11.9	\$1,184.1
1999	996.3	237.5	12.5	1,246.3
2000	1,044.9	262.9	13.3	1,321.1
2001 ⁽²⁾	1,068.8	270.0	13.6	1,352.4

⁽¹⁾ Figures are from the Office of Budget and Management and represent actual distributions of the county and transit authority sales and use tax during the fiscal years shown.

⁽²⁾ As of January 1, 2002, 87 counties and 6 transit authorities levied the tax.

DISPOSITION OF REVENUE

County Sales Tax
County general revenue fund and administrative expenses.

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DISPOSITION OF REVENUE (con't)

Additional County Sales Tax
Allocated to one or more of the following: county general fund; transit authority; county permanent improvements; convention facilities notes or bonds; implementation of a 9-1-1 system in the county; operation and maintenance of a detention facility; construction or renovation of sports facility; or conservation easements.

Transit Authority Sales Tax
All transit purposes of the transit authority and administrative expenses.

SECTIONS OF OHIO REVISED CODE

County Sales Tax
Sections 5739.021, 5739.022, 5739.025, 5739.21, 5739.211, 5741.021, 5741.03, and 5741.031.

Additional County Sales Tax
Sections 133.312, 307.282, 307.283, 351, 5739.025, 5739.026, and 5741.023.

Transit Authority Sales Tax
Sections 306.321, 306.70, 306.71, 5739.01, 5739.023, 5739.025, 5739.21, 5739.211, 5741.01, 5741.022, 5741.03, and 5741.031.

RESPONSIBILITY FOR ADMINISTRATION

Tax Commissioner.

REMITTER OF TAX

(See SALES AND USE TAX - STATE.)

PAYMENT DATE

(See SALES AND USE TAX - STATE.)

SPECIAL PROVISIONS / CREDITS

- One percent of the county tax, one percent of the additional county tax, and one percent of the transit authority tax are credited to the Local Sales Tax Administrative Special Fund for use by the Tax Commissioner in administration.

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SPECIAL PROVISIONS / CREDITS (con't)

2. Qualified municipal corporations and townships (**R.C. 5739.101-5739.105**) are authorized to levy a resort area tax at the rate of 0.5 percent, 1.0 percent or 1.5 percent on gross receipts from general sales or intrastate transportation primarily to and from the resort area. Three eligible jurisdictions currently impose the tax: Kelley's Island (1.5%), Village of Put-in-Bay (1.5%), and the township of Put-in-Bay (1.5%). The Tax Commissioner administers this tax.

HISTORY OF MAJOR CHANGES

County Sales Taxes

- 1967 • General Assembly granted power to counties to levy the county sales tax at 0.5% rate.
- 1969 • Lake County was the first county to levy the county sales tax.
- 1982 • Counties authorized to levy the county sales tax at 0.5% or 1%.
- 1986 • Counties authorized to levy the additional county sales tax at 0.5% for specified purposes subject to voter approval.
- 1987 • County sales tax or additional county sales tax authorized at 0.25% increments.
- 1992 • A county 9-1-1 system added to the list of specified purposes for which a county may enact the additional county sales tax.
- 1999 • Conservation easements included in the list of specific purposes that the additional county sales tax may be levied.

Transit Authority Sales Tax

- 1974 • General Assembly authorized transit authorities to levy the tax, subject to voter approval, at the following rates: 0.5%, 1%, or 1.5%.

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HISTORY OF MAJOR CHANGES (con't.)

- 1975 • Greater Cleveland Regional Transit Authority adopted the tax at a 1% rate.
- 1980 • Miami Valley R.T.A. and Central Ohio Transit Authority adopted the tax at a 0.5% rate.
- 1985 • The 0.5% rate for Central Ohio Transit Authority expired.
- 1987 • Transit authority tax authorized at 0.25% increments.
- 1989 • Central Ohio Transit Authority adopted the tax at a 0.25% rate.
- 1991 • Summit County Metro Transit Authority adopted tax at a 0.25% rate.
- 1997 • Stark Area Regional Transit Authority adopted tax at a 0.25% rate.

COMPARISON WITH OTHER STATES (See SALES AND USE TAX - STATE.)