

CIGARETTE TAX – COUNTY

TAXPAYER

(See **CIGARETTE AND OTHER TOBACCO PRODUCTS TAX** section).

TAX BASE

Cigarettes.

RATE

Up to 0.225 cent per cigarette (4.5 cents per package of 20 cigarettes).

Cuyahoga County, the only county levying the tax, is currently levying this tax at the maximum rate.

MAJOR EXEMPTIONS

None.

REVENUE (IN MILLIONS)

<u>Fiscal</u> <u>Year</u>	<u>Revenue</u>	<u>Adm.</u> <u>Fund</u>	<u>Total</u>
2000	\$4.9	\$0.1	\$5.0
2001	4.9	0.1	5.0
2002	4.8	0.1	4.9
2003	4.4	0.1	4.5

DISPOSITION OF REVENUE

98 percent is distributed to the county or development corporation to operate or service the debt of a sports facility.

2.0 percent is distributed to the Department of Taxation for the administration of the tax.

PAYMENT DATES

(See **CIGARETTE AND OTHER TOBACCO PRODUCTS TAX** section).

SPECIAL PROVISIONS/CREDITS

(See **CIGARETTE AND OTHER TOBACCO PRODUCTS TAX** section).

SECTIONS OF OHIO REVISED CODE

Sections 307.696, 307.697, and 5743.024.

CIGARETTE TAX – COUNTY

RESPONSIBILITY FOR ADMINISTRATION

Tax Commissioner.

HISTORY OF MAJOR CHANGES

- 1986 • County sports facility cigarette tax authorized.
- 1990 • Voters of Cuyahoga County enacted a tax at a rate of 4.5 cents per package of 20 cigarettes to run through July 31, 2005.
- 1995 • Counties permitted to enact cigarette tax to be effective after a current levy expires.
 - Tax levy by a county convention facility authority permitted.
 - Voters of Cuyahoga County extended the tax for 10 years. Tax is due to expire July 31, 2015.

COMPARISONS WITH OTHER STATES (AS OF 12/03)

Illinois

Chicago/Cook County (1) 34 cents per package

New Jersey

Atlantic City 3.0 cents per package

New York

New York City \$1.50 per package

Ohio

Cuyahoga County 4.5 cents per package

Note: (1) Total rate of 34 cents includes a city of Chicago levy of 16 cents.

California, Indiana, Kentucky, Massachusetts, Michigan, Pennsylvania, Texas, and West Virginia do not have a local tax on cigarettes.

