

Cigarette Tax – County

Taxpayer

(See **Cigarette and Other Tobacco Products Tax** section in the **State Taxes** portion).

Tax Base

Cigarettes.

Rate

- Up to \$0.00225 per cigarette (\$0.045 per pack 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)

Fiscal Year	Revenue	Admin. Fund	Total
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
2004	4.3	0.1	4.4

Disposition of Revenue

- 98% is distributed to the county or development corporation to operate or service the debt of a sports facility.
- 2.0% is distributed to the Department of Taxation for the administration of the tax.

Payment Dates

(See **Cigarette and Other Tobacco Products Tax** section in the **State Taxes** portion).

Special Provisions/Credits

(See **Cigarette and Other Tobacco Products Tax** section in the **State Taxes** portion).

Sections of Ohio Revised Code

Sections 307.696, 307.697, and 5743.024.

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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 \$0.045 per pack 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 ten years. Tax is due to expire July 31, 2015.

Comparisons with Other States (As of 04/05)**Illinois**

Chicago/Cook County(1) \$1.16 per pack

New Jersey

Atlantic City \$0.03 per pack

New York

New York City \$1.50 per pack

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

Note: (1) Total rate of \$1.16 includes a city of Chicago levy of \$0.16.