

Grain Handling Tax

Taxpayer

Anyone receiving or purchasing grain in Ohio.

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 (in Actual Dollars)

Calendar Year	Flax and Wheat	Other Grains	Total Taxes
2000	\$60,033	\$174,761	\$234,794
2001	61,358	169,585	230,943
2002	57,081	172,322	229,403
2003	59,638	158,305	217,943
2004	68,180	119,805	187,985

Disposition of Revenue

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

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 their tax liability in one installment by September 20, to the Department of Taxation.

Special Provisions/Credits

None.

Sections of Ohio Revised Code

Chapter 5737.

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Responsibility for Administration

- **Tax Commissioner and County Auditor:**
Share responsibility for returns of taxpayers with property in only one county.
- **Tax Commissioner:**
Exclusive responsibility for returns of taxpayers with property in more than one county.

History of Major Changes

- 1935 • Grain handling tax enacted.

- 2005 • Grain handling tax phased-out over two years. Rate for wheat and flax handled for tax year 2006 is one-fourth mill per bushel handled. Rate for all other grains handled for tax year 2006 is one-eighth mill per bushel. No returns due for tax year 2007 and thereafter.

Comparisons with Other States (As of 01/06)

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

