



GREETINGS FROM THE TAX COMMISSIONER



I'm pleased to provide you with the 2006 edition of **Ohio's Taxes – A Brief Summary of Major State and Local Taxes in Ohio**.

This publication is designed as a handy reference guide to state and local taxes in Ohio. It provides the rates, revenues, rules and distributions of all the principal taxes in Ohio.

Many of these taxes are undergoing change as the Ohio Department of Taxation continues to implement fundamental reforms to Ohio's tax code, including a five-year, 21 percent reduction in individual income tax rates and the implementation of a new business tax with a broad base and a low rate. The new commercial activity tax (CAT) is the vehicle that enables Ohio to phase-out both the antiquated personal property tax and the corporation franchise tax. More information on these and other changes is contained in each of the respective tax chapters.

Though tax laws may change, our commitment to delivering quality customer service has not. Our staff is dedicated to helping those taxpayers who are trying to do the right thing. We are also committed to making certain that all taxpayers comply with the law and pay their fair share.

This department will strive to be fair to all taxpayers while professionally administering a tax system that raises the revenues necessary to provide state services to every Ohioan.

We hope you find this publication is a useful guide to our tax system at both the state and local levels. It is an important component of our mission of serving the citizens of Ohio.

Sincerely,

A handwritten signature in cursive script that reads "Richard A. Levin".

Richard A. Levin
Tax Commissioner