

## Greetings from the Tax Commissioner



I'm pleased to provide you with the 2012 edition of **Ohio's Taxes: A Brief Summary of Major State and Local Taxes in Ohio.**

This publication is designed to serve as a quick reference to state and local taxes in Ohio. It provides the rates, revenues, exemptions and distributions of revenue for all of Ohio's principal state and local taxes. It also offers brief historical information for each tax as well as comparisons to each of Ohio's neighbors and selected other states.

My hope is that you will find this publication to be a handy and useful guide to the structure and essential elements of Ohio's tax system and its critical role in supporting the services and functions that people depend on from their state and local governments.

Sincerely,

A handwritten signature in dark ink, which appears to read "Joseph W. Testa". The signature is fluid and cursive, written in a professional style.

Joseph W. Testa  
Tax Commissioner