
SALES AND USE TAX:

County and Regional Transit Authority Permissive Sales and Use Tax Collections and Tax Rates, Calendar Year 2001 & 2002



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As of December 31, 2002, the Ohio Department of Taxation administered permissive sales and use taxes for 87 counties and seven transit authorities. The county tax and the transit authority tax are enacted at the local level but are collected by the state along with a five percent state sales tax. The local share is returned to the counties and regional transit authorities.

The county permissive sales tax levies ranged from zero up to 1.5 percent, while the transit authority levies ranged from 0.25 percent up to 1.0 percent. As of December 31, 2002 one county (Stark) did not levy the county permissive tax. Though, Stark County did not levy a *county* permissive sales tax in 2002, the *Stark*

Area Regional Transit Authority levied a 0.25 percent permissive tax making the total permissive rate in Stark County 0.25 percent.

Calendar year 2002 receipts from the county permissive sales and use tax were approximately \$1,101.5 million, up nearly 2.8 percent from 2001. In addition, receipts from the transit tax were approximately \$266.4 million, up approximately 0.60 percent from the previous year. Overall, total collections were \$1,367.9 million, a 2.3 percent increase over calendar year 2001.

Figures shown in this publication are from records of the Revenue Accounting Division of the Ohio Department of Taxation.

**COUNTY AND TRANSIT AUTHORITY PERMISSIVE SALES AND USE TAX COLLECTIONS
 AND TAX RATES, CALENDAR YEAR 2001 AND 2002**

No. Active	County	Rate as of Dec. 31, 2002	Effective Date of Current Tax Rate	Tax Collections	
				2002	2001
<i>Grand Total (County and Transit)</i>				\$1,367,909,324	\$1,336,763,219
1	Adams	1.50 %	Jan 1, 2001	2,735,086	2,508,419
2	Allen	1.00	Jun 1, 1987	13,133,787	12,609,819
3	Ashland	1.25	Jan 1, 1998	5,220,317	5,177,525
4	Ashtabula	1.00	Jul 1, 1985	7,986,904	7,741,939
5	Athens	1.25	Jan 1, 1994	5,233,606	5,015,813
6	Auglaize	1.50	Jun 1, 1996	5,503,873	5,577,880
7	Belmont	1.50	Jan 1, 1995	11,324,956	11,005,566
8	Brown	1.25	Jan 1, 1996	2,909,963	2,933,412
9	Butler	0.50	Feb 1, 1995	16,623,304	16,327,018
10	Carroll	1.00	Jun 1, 1996	1,581,707	1,547,391
11	Champaign	1.00	Jan 1, 1986	2,586,881	2,568,349
12	Clark	1.00 *	Nov 1, 2002	17,344,078	12,430,551
13	Clermont	1.00	Oct 1, 1983	19,513,566	18,959,109
14	Clinton	1.00	Nov 1, 1988	3,941,549	3,758,093
15	Columbiana	1.50 *	Sep 1, 2002	8,365,728	6,487,295
16	Coshocton	1.00	Mar 1, 1985	2,558,793	2,485,860
17	Crawford	1.50	Jul 1, 1994	4,647,342	4,492,005
18	Cuyahoga	1.00	Oct 1, 1987	156,713,498	157,747,011
19	Darke	1.00	Jan 1, 1988	4,281,463	4,485,850
20	Defiance	1.00	Feb 1, 1987	4,658,543	4,331,193
21	Delaware	1.25	Oct. 1, 1996	26,069,586	20,406,106
22	Erie	1.00	May 1, 1993	10,801,348	10,457,954
23	Fairfield	0.75	Aug 1, 1995	9,988,803	9,328,600
24	Fayette	1.00	Jul 1, 1988	4,194,940	4,009,709
25	Franklin	0.50	Sep 1, 1985	79,621,688	81,139,049
26	Fulton	1.00	Feb 1, 1987	3,900,824	3,713,217
27	Gallia	1.25	Feb 1, 1995	3,480,707	3,300,565
28	Geauga	0.50	Feb 1, 1998	4,383,695	4,187,169
29	Greene	1.00	Feb 1, 1987	18,228,212	17,721,787
30	Guernsey	1.50	Aug 1, 1993	5,303,637	4,849,472
31	Hamilton	1.00	Jun 1, 1996	119,722,909	118,656,334
32	Hancock	0.50	Apr 1, 1983	4,865,680	4,923,237
33	Hardin	1.00	Mar 1, 1990	2,016,990	1,961,237
34	Harrison	1.50	Jun 1, 1994	1,109,957	1,059,708
35	Henry	1.00	Jun 1, 1986	2,262,060	2,033,158
36	Highland	1.00	Mar 1, 1993	2,908,287	2,813,126
37	Hocking	1.25	Jan 1, 1998	2,519,146	2,079,129
38	Holmes	1.00	Jan 1, 1998	3,894,484	3,615,131
39	Huron	1.50	Jan 1, 1996	6,977,054	6,781,287
40	Jackson	1.50	Jan 1, 1998	3,915,326	3,860,057
41	Jefferson	1.50	Nov 1, 1994	8,566,108	8,070,683
42	Knox	1.00	Feb 1, 1994	4,261,652	4,084,907
43	Lake	0.50	Aug 1, 1988	14,466,920	14,359,797
44	Lawrence	1.50	Jun 1, 1998	6,372,556	5,977,278
45	Licking	1.00	Feb 1, 1984	14,873,722	14,686,190

No. Active	County	Rate as of Dec. 31, 2002	Effective Date of Current Tax Rate	Tax Collections	
				2002	2001
46	Logan	1.50 %	Jul 1, 1997	\$6,832,540	\$6,737,920
47	Lorain	0.75	Jul 1, 1995	20,506,375	19,346,425
48	Lucas	1.25	Jan 1, 1993	68,211,381	67,081,391
49	Madison	1.25	Jul 1, 1999	3,668,161	3,508,994
50	Mahoning	1.00	Jan 1, 2000	25,819,561	25,388,374
51	Marion	1.00	Apr 1, 1992	6,187,872	6,018,733
52	Medina	0.50	Apr 1, 1971	8,137,853	7,701,566
53	Meigs	1.00	Feb 1, 1987	1,119,751	1,150,382
54	Mercer	1.00	Jul 1, 1987	3,151,037	3,078,404
55	Miami	1.00	Nov 1, 1999	9,613,548	9,145,706
56	Monroe	1.50	Nov 1, 1994	1,150,584	1,295,895
57	Montgomery	1.00	Jul 1, 1989	62,952,069	63,935,967
58	Morgan	1.50	Apr 1, 1990	988,948	974,991
59	Morrow	1.50	Jul 1, 1995	2,320,573	2,336,313
60	Muskingum	1.50	Apr 1, 1993	13,620,339	13,217,016
61	Noble	1.50	Feb 1, 1995	881,894	875,360
62	Ottawa	1.00	Jan 1, 1998	4,522,532	4,299,825
63	Paulding	1.50	Nov 1, 1991	1,500,731	1,535,789
64	Perry	1.00	May 1, 1982	1,573,349	1,467,299
65	Pickaway	1.50	Dec 1, 2001	5,229,953	3,455,616
66	Pike	1.00	May 1, 1988	2,041,571	1,891,196
67	Portage	1.00	Dec. 1, 1999	12,629,466	12,364,275
68	Preble	1.50	May 1, 1994	3,788,124	3,932,793
69	Putnam	1.25	Jun 1, 2001	2,896,552	2,697,284
70	Richland	1.25	May 1, 1999	18,196,319	17,825,117
71	Ross	1.50	Oct 1, 1993	10,250,454	10,023,413
72	Sandusky	1.00	Aug 1, 1995	5,757,414	5,784,111
73	Scioto	1.50	May 1, 2001	8,233,430	7,113,715
74	Seneca	1.00	Jul 1, 1988	4,405,538	4,221,049
75	Shelby	1.50	Jan 1, 1998	6,875,897	6,452,038
--	Stark	0.00	Jul 1, 1999	278,927	69,556
76	Summit	0.50	Nov 1, 1995	33,081,046	32,216,548
77	Trumbull	0.50	Jun 1, 1999	10,856,884	10,112,719
78	Tuscarawas	1.00	Jul 1, 1998	8,690,202	8,516,440
79	Union	1.00	Apr 1, 1989	5,724,615	7,281,115
80	Van Wert	1.50	Mar 1, 1991	3,163,301	3,179,041
81	Vinton	1.50	Mar 1, 1992	742,621	711,818
82	Warren	1.00	Jan 1, 1992	20,487,452	20,075,961
83	Washington	1.50	Jan 1, 1990	8,542,670	8,202,263
84	Wayne	0.75	Jan 1, 1992	7,633,464	7,424,116
85	Williams	1.00	Apr 1, 1986	3,023,943	2,924,291
86	Wood	1.00	Nov 1, 1987	13,063,171	12,465,150
87	Wyandot	1.00	Jan 1, 1988	<u>1,623,637</u>	<u>1,639,128</u>
County Total				\$1,101,546,982	\$1,071,940,085
Transit Authority					
Grtr. Cleveland Regional Transit Auth		1.00 %	Oct 1, 1975	\$156,735,486	\$157,823,888
Central Ohio Regional Transit Auth		0.25	Feb 1, 1990	41,334,523	41,601,224
Laketran Transit Authority		0.25	Aug 1, 1988	7,202,698	7,175,596
Miami Valley Regional Transit Auth		0.50	Jul 1, 1980	31,433,081	31,968,728
Portage Area Regional Transit Auth		0.25 *	Feb 1, 2002	2,564,174	0
Stark Area Regional Transit Auth		0.25	Jul 1, 1997	10,607,899	10,175,541
Metro Reg. Transit Auth (Summit)		0.25	Feb 1, 1991	<u>16,484,481</u>	<u>16,078,157</u>
Transit Authority Total				\$266,362,341	\$264,823,134

* Indicates change in tax rate during 2002.

Source: Ohio Department of Taxation, Revenue Accounting Division.

Note: These figures represent permissive sales tax collections for the stated months, net of the 1.0% administration fee.

These amounts are distributed to the counties and transit authorities two months following the collection month.