
SALES AND USE TAX:

County and Regional Transit Authority Permissive Sales and Use Tax Collections and Tax Rates, Calendar Year 2002 & 2003



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As of December 31, 2003, the Ohio Department of Taxation administered permissive sales and use taxes for 88 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.

Calendar year 2003 receipts from the county permissive sales and use tax were approximately \$1,140.9 million, up nearly 3.6 percent from 2002. In addition, receipts from the transit tax were approximately \$272.6 million, up approximately 2.3 percent from the previous year. Overall, total collections were \$1,413.5 million, a 3.3 percent increase over calendar year 2002.

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 2002 AND 2003**

No. <u>Active</u>	<u>County</u>	Rate as of <u>Dec. 31, 2003</u>	Effective Date of <u>Current Tax Rate</u>	<u>Tax Collections</u>		%
				<u>2003</u>	<u>2002</u>	
<i>Grand Total (County and Transit)</i>				\$1,413,501,305	\$1,367,909,323	3.3%
1	Adams	1.50 %	Jan 1, 2001	\$2,888,832	\$2,735,086	5.6%
2	Allen	1.00	Jun 1, 1987	13,229,392	13,133,787	0.7%
3	Ashland	1.25	Jan 1, 1998	5,155,880	5,220,317	-1.2%
4	Ashtabula	1.00	Jul 1, 1985	7,977,386	7,986,904	-0.1%
5	Athens	1.25	Jan 1, 1994	5,403,916	5,233,606	3.3%
6	Auglaize	1.50	Jun 1, 1996	5,829,385	5,503,873	5.9%
7	Belmont	1.50	Jan 1, 1995	11,551,272	11,324,956	2.0%
8	Brown	1.25	Jan 1, 1996	3,038,463	2,909,963	4.4%
9	Butler	0.50	Feb 1, 1995	17,112,675	16,623,304	2.9%
10	Carroll	1.00	Jun 1, 1996	1,585,981	1,581,707	0.3%
11	Champaign	1.50 *	Jul 1, 2003	3,100,915	2,586,881	19.9%
12	Clark	1.00	Nov 1, 2002	12,243,342	17,344,078	-29.4%
13	Clermont	1.00	Oct 1, 1983	20,068,148	19,513,566	2.8%
14	Clinton	1.00	Nov 1, 1988	4,138,079	3,941,549	5.0%
15	Columbiana	1.50	Sep 1, 2002	11,531,316	8,365,728	37.8%
16	Coshocton	1.00	Mar 1, 1985	2,615,900	2,558,793	2.2%
17	Crawford	1.50	Jul 1, 1994	4,857,314	4,647,342	4.5%
18	Cuyahoga	1.00	Oct 1, 1987	158,633,995	156,713,498	1.2%
19	Darke	1.00	Jan 1, 1988	4,415,874	4,281,463	3.1%
20	Defiance	1.00	Feb 1, 1987	4,254,886	4,658,543	-8.7%
21	Delaware	1.25	Oct. 1, 1996	29,110,737	26,069,586	11.7%
22	Erie	1.00	May 1, 1993	11,452,269	10,801,348	6.0%
23	Fairfield	0.75	Aug 1, 1995	9,978,566	9,988,803	-0.1%
24	Fayette	1.00	Jul 1, 1988	3,948,848	4,194,940	-5.9%
25	Franklin	0.50	Sep 1, 1985	81,681,821	79,621,688	2.6%
26	Fulton	1.00	Feb 1, 1987	3,959,266	3,900,824	1.5%
27	Gallia	1.25	Feb 1, 1995	3,596,869	3,480,707	3.3%
28	Geauga	0.50	Feb 1, 1998	4,809,116	4,383,695	9.7%
29	Greene	1.00	Feb 1, 1987	18,393,495	18,228,212	0.9%
30	Guernsey	1.50	Aug 1, 1993	5,223,689	5,303,637	-1.5%
31	Hamilton	1.00	Jun 1, 1996	122,212,469	119,722,909	2.1%
32	Hancock	0.75 *	Jul 1, 2003	6,074,558	4,865,680	24.8%
33	Hardin	1.00	Mar 1, 1990	1,913,787	2,016,990	-5.1%
34	Harrison	1.50	Jun 1, 1994	1,174,339	1,109,957	5.8%
35	Henry	1.00	Jun 1, 1986	2,283,066	2,262,060	0.9%
36	Highland	1.00	Mar 1, 1993	3,040,302	2,908,287	4.5%
37	Hocking	1.25	Jan 1, 1998	2,819,259	2,519,146	11.9%
38	Holmes	1.00	Jan 1, 1998	4,171,202	3,894,484	7.1%
39	Huron	1.50	Jan 1, 1996	7,213,260	6,977,054	3.4%
40	Jackson	1.50	Jan 1, 1998	4,055,626	3,915,326	3.6%
41	Jefferson	1.50	Nov 1, 1994	8,837,082	8,566,108	3.2%
42	Knox	1.00	Feb 1, 1994	4,360,941	4,261,652	2.3%
43	Lake	0.50	Aug 1, 1988	14,882,380	14,466,920	2.9%
44	Lawrence	1.50	Jun 1, 1998	5,751,625	6,372,556	-9.7%
45	Licking	1.00	Feb 1, 1984	15,400,816	14,873,722	3.5%

No.	Active County	Rate as of Dec. 31, 2003	Effective Date of Current Tax Rate	Tax Collections		%
				2003	2002	
46	Logan	1.50 %	Jul 1, 1997	7,053,319	6,832,540	3.2%
47	Lorain	0.75	Jul 1, 1995	20,611,361	20,506,375	0.5%
48	Lucas	1.25	Jan 1, 1993	67,006,778	68,211,381	-1.8%
49	Madison	1.25	Jul 1, 1999	3,891,232	3,668,161	6.1%
50	Mahoning	1.00	Jan 1, 2000	26,657,490	25,819,561	3.2%
51	Marion	1.00	Apr 1, 1992	\$6,235,262	\$6,187,872	0.8%
52	Medina	0.50	Apr 1, 1971	8,465,661	8,137,853	4.0%
53	Meigs	1.00	Feb 1, 1987	1,101,934	1,119,751	-1.6%
54	Mercer	1.00	Jul 1, 1987	3,301,439	3,151,037	4.8%
55	Miami	1.00	Nov 1, 1999	9,648,601	9,613,548	0.4%
56	Monroe	1.50	Nov 1, 1994	970,935	1,150,584	-15.6%
57	Montgomery	1.00	Jul 1, 1989	64,564,376	62,952,069	2.6%
58	Morgan	1.50	Apr 1, 1990	967,301	988,948	-2.2%
59	Morrow	1.50	Jul 1, 1995	2,424,705	2,320,573	4.5%
60	Muskingum	1.50	Apr 1, 1993	13,816,527	13,620,339	1.4%
61	Noble	1.50	Feb 1, 1995	919,946	881,894	4.3%
62	Ottawa	1.00	Jan 1, 1998	4,674,287	4,522,532	3.4%
63	Paulding	1.50	Nov 1, 1991	1,522,795	1,500,731	1.5%
64	Perry	1.00	May 1, 1982	1,580,310	1,573,349	0.4%
65	Pickaway	1.50	Dec 1, 2001	5,399,205	5,229,953	3.2%
66	Pike	1.00	May 1, 1988	2,041,142	2,041,571	0.0%
67	Portage	1.00	Dec. 1, 1999	13,187,643	12,629,466	4.4%
68	Preble	1.50	May 1, 1994	4,002,410	3,788,124	5.7%
69	Putnam	1.25	Jun 1, 2001	2,982,285	2,896,552	3.0%
70	Richland	1.50 *	Mar 1, 2003	21,207,635	18,196,319	16.5%
71	Ross	1.50	Oct 1, 1993	10,235,264	10,250,454	-0.1%
72	Sandusky	1.00	Aug 1, 1995	5,913,822	5,757,414	2.7%
73	Scioto	1.50	May 1, 2001	8,250,582	8,233,430	0.2%
74	Seneca	1.50 *	Aug 1, 2003	5,189,772	4,405,538	17.8%
75	Shelby	1.50	Jan 1, 1998	7,426,472	6,875,897	8.0%
76	Stark	0.25 *	Jul 1, 2003	4,363,537	278,927	1464.4%
77	Summit	0.50	Nov 1, 1995	33,994,904	33,081,046	2.8%
78	Trumbull	1.00 *	Apr 1, 2003	17,563,200	10,856,884	61.8%
79	Tuscarawas	1.00	Jul 1, 1998	8,692,703	8,690,202	0.0%
80	Union	1.00	Apr 1, 1989	8,358,356	5,724,615	46.0%
81	Van Wert	1.50	Mar 1, 1991	3,364,282	3,163,301	6.4%
82	Vinton	1.50	Mar 1, 1992	729,160	742,621	-1.8%
83	Warren	1.00	Jan 1, 1992	21,535,675	20,487,452	5.1%
84	Washington	1.50	Jan 1, 1990	8,601,829	8,542,670	0.7%
85	Wayne	0.75	Jan 1, 1992	7,812,025	7,633,464	2.3%
86	Williams	1.50 *	Oct 1, 2003	3,266,628	3,023,943	8.0%
87	Wood	1.00	Nov 1, 1987	13,619,983	13,063,171	4.3%
88	Wyandot	1.00	Jan 1, 1988	<u>1,813,228</u>	<u>1,623,637</u>	<u>11.7%</u>
County Total				\$1,140,944,340	\$1,101,546,982	3.6%
Transit Authority						
Grtr. Cleveland Regional Transit Auth.		1.00 %	Oct 1, 1975	\$158,653,957	\$156,735,486	1.2%
Central Ohio Regional Transit Authority		0.25	Feb 1, 1990	43,205,469	41,334,523	4.5%
Laketran Transit Authority		0.25	Aug 1, 1988	7,440,529	7,202,698	3.3%
Greater Dayton Regional Transit Authority		0.50	Jul 1, 1980	32,290,326	31,433,081	2.7%
Portage Area Regional Transit Authority		0.25	Feb 1, 2002	3,281,207	2,564,174	28.0%
Stark Area Regional Transit Authority		0.25	Jul 1, 1997	10,689,964	10,607,899	0.8%
Metro Reg. Transit Auth. (Summit Co.)		0.25	Feb 1, 1991	<u>16,995,514</u>	<u>16,484,481</u>	<u>3.1%</u>
Transit Authority Total				\$272,556,965	\$266,362,341	2.3%

* Indicates change in tax rate during 2003.

Source: Ohio Department of Taxation, Revenue Accounting Division.

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