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Table S-3  
No. 29 (2010)  
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**Sales and Use Tax:** County and Regional Transit Authority Permissive Sales and Use Tax Collections and Tax Rates Calendar Year 2009 and 2008

As of December 31, 2009, the Ohio Department of Taxation administered permissive sales and use taxes for 88 counties and eight 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 5.5 percent state sales tax. The local share is returned to the counties and regional transit authorities. The county permissive sales tax levies ranged from 0.50 up to 1.5 percent, while the transit authority levies ranged from 0.25 percent up to 1.0 percent.

Calendar year 2009 receipts from the county permissive sales and use tax were approximately \$1,328.4 million, down by approximately 4.9 percent from 2008. Receipts from the transit tax were approximately \$330.6 million, down by approximately 2.5 percent from the previous year. Overall, total collections were \$1,659.0 million, a 4.4 percent decrease over calendar year 2008.

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 YEARS 2009 AND 2008**

| <u>No.</u><br><u>Active</u>      | <u>County</u> | Rate as of<br><u>Dec. 31, 2009</u> | Effective Date of<br><u>Current Tax Rate</u> | <u>Tax Collections</u> |                 |
|----------------------------------|---------------|------------------------------------|----------------------------------------------|------------------------|-----------------|
|                                  |               |                                    |                                              | <u>2009</u>            | <u>2008</u>     |
| Grand Total (County and Transit) |               |                                    |                                              | \$1,659,031,582        | \$1,735,329,710 |
| 1                                | Adams         | 1.50 %                             | Apr 1, 2006                                  | 2,962,554              | 3,118,975       |
| 2                                | Allen         | 1.00                               | Jun 1, 1987                                  | 13,165,331             | 13,972,200      |
| 3                                | Ashland       | 1.25                               | Jan 1, 1998                                  | 5,767,699              | 6,317,590       |
| 4                                | Ashtabula     | 1.00                               | Jul 1, 1985                                  | 7,938,933              | 8,570,060       |
| 5                                | Athens        | 1.25                               | Jan 1, 1994                                  | 6,413,526              | 6,358,789       |
| 6                                | Auglaize      | 1.50                               | Jun 1, 1996                                  | 6,230,098              | 7,035,131       |
| 7                                | Belmont       | 1.50                               | Jan 1, 1995                                  | 10,780,315             | 10,848,695      |
| 8                                | Brown         | 1.25                               | Jan 1, 1996                                  | 2,962,698              | 3,079,320       |
| 9                                | Butler        | 0.75                               | Jan 1, 2008                                  | 29,766,768             | 33,112,821      |
| 10                               | Carroll       | 1.00                               | Jul 1, 2006                                  | 1,655,211              | 1,890,307       |
| 11                               | Champaign     | 1.50                               | Jul 1, 2003                                  | 4,034,562              | 4,625,788       |
| 12                               | Clark         | 1.50                               | Jan 1, 2008                                  | 18,679,244             | 18,791,959      |
| 13                               | Clermont      | 1.00                               | Oct 1, 1983                                  | 19,140,719             | 20,378,457      |
| 14                               | Clinton       | 1.50                               | Oct 1, 2005                                  | 6,931,659              | 7,128,412       |
| 15                               | Columbiana    | 1.50                               | Apr 1, 2007                                  | 11,690,608             | 12,603,339      |
| 16                               | Coshocton     | 1.50                               | Jan 1, 2006                                  | 4,080,863              | 4,451,826       |
| 17                               | Crawford      | 1.50                               | Jul 1, 1994                                  | 4,405,433              | 5,036,568       |
| 18                               | Cuyahoga      | 1.25                               | Oct 1, 2007                                  | 194,026,358            | 212,711,596     |
| 19                               | Darke         | 1.50                               | Oct 1, 2005                                  | 6,373,738              | 7,141,728       |
| 20                               | Defiance      | 1.00                               | Feb 1, 1987                                  | 4,311,802              | 4,647,121       |
| 21                               | Delaware      | 1.25                               | Oct. 1, 1996                                 | 35,899,776             | 35,941,918      |
| 22                               | Erie          | 1.00                               | May 1, 1993                                  | 11,766,426             | 12,749,346      |
| 23                               | Fairfield     | 0.75                               | Aug 1, 1995                                  | 11,668,564             | 11,564,477      |
| 24                               | Fayette       | 1.50                               | Jan 1, 2008                                  | 6,675,310              | 6,626,664       |
| 25                               | Franklin      | 0.75                               | Jan 1, 2008                                  | 122,649,116            | 136,336,222     |
| 26                               | Fulton        | 1.00                               | Feb 1, 1987                                  | 3,728,875              | 4,147,325       |
| 27                               | Gallia        | 1.25                               | Feb 1, 1995                                  | 4,025,647              | 4,240,343       |
| 28                               | Geauga        | 1.00                               | Feb 1, 2004                                  | 10,409,829             | 11,453,277      |
| 29                               | Greene        | 1.00                               | Feb 1, 1987                                  | 20,558,891             | 20,903,959      |
| 30                               | Guernsey      | 1.50                               | Aug 1, 1993                                  | 6,131,011              | 5,849,364       |
| 31                               | Hamilton      | 1.00                               | Jun 1, 1996                                  | 120,408,014            | 129,798,378     |
| 32                               | Hancock       | 1.25 *                             | Jan 1, 2009                                  | 11,218,865             | 5,365,589       |
| 33                               | Hardin        | 1.50                               | Jan 1, 2005                                  | 3,166,318              | 3,188,497       |
| 34                               | Harrison      | 1.50                               | Jun 1, 1994                                  | 1,254,949              | 1,287,617       |

| No.<br><u>Active</u> | <u>County</u> | Rate as of<br><u>Dec. 31, 2009</u> | Effective Date of<br><u>Current Tax Rate</u> | <u>Tax Collections</u> |             |
|----------------------|---------------|------------------------------------|----------------------------------------------|------------------------|-------------|
|                      |               |                                    |                                              | <u>2009</u>            | <u>2008</u> |
| 35                   | Henry         | 1.50 %                             | Apr 1, 2007                                  | \$3,428,056            | \$3,678,937 |
| 36                   | Highland      | 1.50                               | Jul 1, 2005                                  | 4,874,812              | 4,952,521   |
| 37                   | Hocking       | 1.25                               | Jan 1, 1998                                  | 2,727,787              | 2,847,045   |
| 38                   | Holmes        | 1.00                               | Jan 1, 1998                                  | 4,249,652              | 4,577,731   |
| 39                   | Huron         | 1.50                               | Jan 1, 1996                                  | 6,926,248              | 7,593,299   |
| 40                   | Jackson       | 1.50                               | Jan 1, 1998                                  | 4,173,994              | 4,356,868   |
| 41                   | Jefferson     | 1.50                               | Nov 1, 1994                                  | 9,437,739              | 10,445,767  |
| 42                   | Knox          | 1.00                               | Feb 1, 1994                                  | 4,951,627              | 5,439,283   |
| 43                   | Lake          | 0.50                               | Aug 1, 1988                                  | 14,353,531             | 15,529,714  |
| 44                   | Lawrence      | 1.50                               | Jun 1, 1998                                  | 6,587,932              | 6,808,072   |
| 45                   | Licking       | 1.50                               | Jan 1, 2006                                  | 23,055,893             | 24,283,013  |
| 46                   | Logan         | 1.50                               | Jul 1, 1997                                  | 6,796,016              | 7,706,490   |
| 47                   | Lorain        | 1.25 *                             | Apr 1, 2009                                  | 30,262,475             | 22,873,860  |
| 48                   | Lucas         | 1.25                               | Jan 1, 1993                                  | 64,340,305             | 70,363,214  |
| 49                   | Madison       | 1.25                               | Jul 1, 1999                                  | 3,828,322              | 4,580,027   |
| 50                   | Mahoning      | 1.00                               | Oct 1, 2005                                  | 25,971,965             | 27,981,245  |
| 51                   | Marion        | 1.00                               | Apr 1, 1992                                  | 6,255,481              | 6,884,440   |
| 52                   | Medina        | 1.00                               | Oct 1, 2007                                  | 18,058,064             | 19,162,818  |
| 53                   | Meigs         | 1.00                               | Feb 1, 1987                                  | 1,214,295              | 1,225,559   |
| 54                   | Mercer        | 1.50                               | Apr 1, 2008                                  | 5,478,648              | 5,350,703   |
| 55                   | Miami         | 1.25 *                             | Oct 1, 2009                                  | 10,212,564             | 10,902,816  |
| 56                   | Monroe        | 1.00 *                             | Oct 1, 2009                                  | 1,437,392              | 1,511,174   |
| 57                   | Montgomery    | 1.00                               | Jul 1, 1989                                  | 58,729,714             | 64,340,111  |
| 58                   | Morgan        | 1.50                               | Apr 1, 1990                                  | 1,135,842              | 1,168,308   |
| 59                   | Morrow        | 1.50                               | Jul 1, 1995                                  | 2,418,133              | 2,732,270   |
| 60                   | Muskingum     | 1.50                               | Apr 1, 1993                                  | 14,997,407             | 14,690,306  |
| 61                   | Noble         | 1.50                               | Feb 1, 1995                                  | 1,093,626              | 1,047,565   |
| 62                   | Ottawa        | 1.00                               | Jan 1, 1998                                  | 4,813,331              | 5,198,860   |
| 63                   | Paulding      | 1.50                               | Nov 1, 1991                                  | 1,352,623              | 1,563,396   |
| 64                   | Perry         | 1.00                               | May 1, 1982                                  | 1,854,544              | 1,799,201   |
| 65                   | Pickaway      | 1.50                               | Dec 1, 2001                                  | 6,335,068              | 5,952,481   |
| 66                   | Pike          | 1.50                               | Jan 1, 2006                                  | 3,444,775              | 3,649,439   |
| 67                   | Portage       | 1.00                               | Dec. 1, 1999                                 | 14,468,521             | 15,133,049  |
| 68                   | Preble        | 1.50                               | May 1, 1994                                  | 3,978,709              | 4,340,758   |
| 69                   | Putnam        | 1.50 *                             | Jan 1, 2009                                  | 3,810,132              | 3,378,346   |
| 70                   | Richland      | 1.25                               | Apr 1, 2005                                  | 16,998,124             | 18,463,217  |
| 71                   | Ross          | 1.50                               | Oct 1, 1993                                  | 11,254,090             | 10,999,022  |
| 72                   | Sandusky      | 1.25                               | Apr 1, 2006                                  | 6,981,002              | 7,350,669   |
| 73                   | Scioto        | 1.50                               | May 1, 2001                                  | 9,176,979              | 9,227,388   |
| 74                   | Seneca        | 1.50                               | Aug. 1, 2003                                 | 6,380,064              | 7,088,480   |
| 75                   | Shelby        | 1.50                               | Apr 1, 2008                                  | 6,539,566              | 7,490,908   |
| 76                   | Stark         | 0.75                               | Apr 1, 2009                                  | 24,059,403             | 11,669,979  |
| 77                   | Summit        | 0.50                               | Nov 1, 1995                                  | 33,085,279             | 35,672,063  |
| 78                   | Trumbull      | 1.00                               | Jul 1, 2005                                  | 19,420,353             | 21,118,330  |
| 79                   | Tuscarawas    | 1.00                               | Jul 1, 1998                                  | 8,662,339              | 9,410,168   |

| No.<br><u>Active</u> | <u>County</u> | Rate as of<br><u>Dec. 31, 2009</u> | Effective Date of<br><u>Current Tax Rate</u> | <u>Tax Collections</u> |                  |
|----------------------|---------------|------------------------------------|----------------------------------------------|------------------------|------------------|
|                      |               |                                    |                                              | <u>2009</u>            | <u>2008</u>      |
| 80                   | Union         | 1.25 %                             | Jul 1, 2008                                  | \$8,956,881            | \$9,630,696      |
| 81                   | Van Wert      | 1.50                               | Mar 1, 1991                                  | 3,268,999              | 3,542,444        |
| 82                   | Vinton        | 1.50                               | Mar 1, 1992                                  | 794,454                | 829,382          |
| 83                   | Warren        | 1.00                               | Jan 1, 1992                                  | 26,201,291             | 26,612,718       |
| 84                   | Washington    | 1.50                               | Jan 1, 1990                                  | 9,027,451              | 9,662,989        |
| 85                   | Wayne         | 0.75                               | Jan 1, 1992                                  | 7,722,607              | 8,486,153        |
| 86                   | Williams      | 1.50                               | Oct 1, 2003                                  | 4,351,902              | 4,942,414        |
| 87                   | Wood          | 1.00                               | Nov 1, 1987                                  | 15,091,591             | 15,949,426       |
| 88                   | Wyandot       | 1.50                               | Oct 1, 2005                                  | <u>2,507,231</u>       | <u>2,691,934</u> |
| County Total         |               |                                    |                                              | \$1,328,414,534        | \$1,396,160,722  |

#### Transit Authority

|                                         |        |             |                   |                   |
|-----------------------------------------|--------|-------------|-------------------|-------------------|
| Grtr. Cleveland Regional Transit Auth.  | 1.00 % | Oct 1, 1975 | \$155,282,828     | \$170,707,698     |
| Central Ohio Regional Transit Authority | 0.50   | Jan 1, 2008 | 87,819,553        | 88,246,021        |
| Laketran Transit Authority              | 0.25   | Aug 1, 1988 | 7,157,306         | 7,744,815         |
| Western Reserve Transit Authority       | 0.25 * | Apr 1, 2009 | 4,167,214         | N/A               |
| Miami Valley Regional Transit Authority | 0.50   | Jul 1, 1980 | 29,341,697        | 32,149,806        |
| Portage Area Regional Transit Authority | 0.25   | Feb 1, 2002 | 3,608,868         | 3,775,726         |
| Stark Area Regional Transit Authority   | 0.25   | Jul 1, 1997 | 10,410,581        | 11,696,465        |
| Metro Reg. Transit Auth. (Summit)       | 0.50   | Jul 1, 2008 | <u>32,829,001</u> | <u>24,848,457</u> |
| Transit Authority Total                 |        |             | \$330,617,048     | \$339,168,988     |

\* Indicates change in tax rate during 2009.

Municipalities whose boundaries extend both within and beyond Franklin County assess a COTA rate of 0.50% in addition to the posted state and county sales tax rate. Delaware's COTA rate covers the portions of the Cities of Columbus and Westerville located in Delaware County; Fairfield's COTA rate covers the portions of the Cities of Columbus and Reynoldsburg in Fairfield County; Licking County's COTA rate covers the portion of the City of Reynoldsburg located in Licking County, and Union's COTA rate covers the portion of the City of Dublin located in Union County.

Note: These figures are net of the 1.0% administration fee. These amounts are distributed to the counties and transit authorities two months following the collection month.

Source: Records of the Ohio Department of Taxation's Revenue Accounting Division