



Tax Analysis Division
30 E Broad St, 22nd Floor
Columbus, Ohio 43215
(614)466-3960 Fax (614)752-0700
<http://tax.ohio.gov>

Table S-3
No. 10 (2012)
February 22, 2012

Sales and Use Tax: Sales and Use Tax: County and Regional Transit Authority Permissive Sales and Use Tax Collections and Tax Rates Calendar Year 2011 and 2010

As of December 31, 2011, the Ohio Department of Taxation administered permissive sales and use taxes for 87 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.

Each tax collections figure shown in this table represents the amount of permissive sales and use tax collected on tax returns that were filed with the state during calendar year 2011. For monthly filers, the tax return is due by the 23rd of the month. For semi-annual filers, the tax return is due by the 23rd of the month following the end of the of semi-annual period. (In addition, there are several other types of accounts with payment and filing schedules different than those indicated above.) Because most of the revenue is attributable to monthly filers, the monthly collections figure primarily reflects economic activity that occurred in the month prior to the collection month. Because of the time required to process tax returns and to identify the proper permissive tax amounts for each county and transit authority, the revenue from the monthly collections is distributed to the counties and regional transit authorities in the second month following the collection month. For example, this means that sales made in January are primarily reflected in February collections, which are distributed as revenue to the counties and transit authorities in April. Calendar year 2011 collections were distributed from March 2011 to February 2012.

Calendar year 2011 receipts from the county permissive sales and use tax were approximately \$1,454.0 million, up by approximately 4.6 percent from 2010. Receipts from the transit tax were approximately \$373.5 million, up by approximately 6.4 percent from the previous year. Overall, total collections were \$1,827.5 million, a 5.0 percent increase over calendar year 2010.

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 FOR
 CALENDAR YEARS 2010 AND 2011**

No. Active	County	Rate as of Dec. 31, 2011	Effective Date of Current Tax Rate	Tax Collections	
				2011	2010
Grand Total (County and Transit)				\$1,827,462,704	\$1,741,144,032
1	Adams	1.50 %	Apr 1, 2006	\$3,290,325	\$3,244,305
2	Allen	1.00	Jun 1, 1987	14,476,312	14,246,583
3	Ashland	1.25	Jan 1, 1998	6,359,262	6,014,104
4	Ashtabula	1.00	Jul 1, 1985	8,956,657	8,570,869
5	Athens	1.25	Jan 1, 1994	6,810,061	6,735,970
6	Auglaize	1.50	Jun 1, 1996	7,205,687	6,615,638
7	Belmont	1.50	Jan 1, 1995	11,904,166	11,278,396
8	Brown	1.50	Oct 1, 2010	4,184,628	3,428,393
9	Butler	0.75	Jan 1, 2008	30,745,215	29,589,370
10	Carroll	1.00	Jul 1, 2006	2,009,558	1,808,510
11	Champaign	1.50	Jul 1, 2003	4,451,343	4,054,478
12	Clark	1.50	Jan 1, 2008	20,374,884	19,451,080
13	Clermont	1.00	Oct 1, 1983	20,991,145	20,136,697
14	Clinton	1.50	Oct 1, 2005	6,589,778	6,136,736
15	Columbiana	1.50	Apr 1, 2007	13,359,749	12,501,158
16	Coshocton	1.50	Jan 1, 2006	4,460,460	4,320,072
17	Crawford	1.50	Jul 1, 1994	4,824,614	4,511,097
18	Cuyahoga	1.25	Oct 1, 2007	218,737,889	205,211,697
19	Darke	1.50	Oct 1, 2005	6,733,248	6,319,928
20	Defiance	1.00	Feb 1, 1987	4,931,361	4,426,385
21	Delaware	1.25	Oct. 1, 1996	41,361,429	38,088,578
22	Erie	1.00	May 1, 1993	13,370,369	12,754,912
23	Fairfield	1.00	Jan 1, 2010	16,656,582	15,769,483
24	Fayette	1.50	Jan 1, 2008	6,910,207	6,590,732
25	Franklin	0.75	Jan 1, 2008	135,742,789	129,329,538
26	Fulton	1.50	Jan 1, 2010	6,142,580	5,598,907
27	Gallia	1.25	Feb 1, 1995	4,251,704	4,072,767
28	Geauga	1.00	Feb 1, 2004	11,183,037	10,533,228
29	Greene	1.00	Feb 1, 1987	21,965,538	21,130,730
30	Guernsey	1.50	Aug 1, 1993	6,185,035	6,094,236
31	Hamilton	1.00	Jun 1, 1996	130,231,179	125,730,107
32	Hancock	1.00	Jan 1, 2010	11,623,579	11,033,039
33	Hardin	1.50	Jan 1, 2005	3,553,743	3,413,571
34	Harrison	1.50	Jun 1, 1994	1,496,851	1,377,080
35	Henry	1.50	Apr 1, 2007	3,652,943	3,666,295
36	Highland	1.50	Jul 1, 2005	5,333,384	5,208,362
37	Hocking	1.25	Jan 1, 1998	3,066,854	2,909,631
38	Holmes	1.00	Jan 1, 1998	4,943,420	4,514,354
39	Huron	1.50	Jan 1, 1996	8,225,716	7,598,363
40	Jackson	1.50	Jan 1, 1998	4,555,733	4,487,441
41	Jefferson	1.50	Nov 1, 1994	10,069,882	9,866,645
42	Knox	1.00	Feb 1, 1994	5,437,944	5,206,251
43	Lake	0.50	Aug 1, 1988	15,546,168	14,629,554
44	Lawrence	1.50	Jun 1, 1998	7,500,362	7,260,402
45	Licking	1.50	Jan 1, 2006	24,804,013	23,619,086
46	Logan	1.50	Jul 1, 1997	7,197,092	6,888,277
47	Lorain	0.75	Apr 1, 2010	23,604,816	26,902,971
48	Lucas	1.25	Jan 1, 1993	72,035,425	68,074,916
49	Madison	1.25	Jul 1, 1999	4,360,382	3,997,908
50	Mahoning	1.00	Oct 1, 2005	29,699,553	27,477,879

No. <u>Active</u>	<u>County</u>	Rate as of <u>Dec. 31, 2011</u>	Effective Date of <u>Current Tax Rate</u>	<u>Tax Collections</u>	
				<u>2011</u>	<u>2010</u>
51	Marion	1.50 %*	Oct 1, 2011	\$7,370,344	\$6,509,927
52	Medina	1.00	Oct 1, 2007	19,860,141	18,677,184
53	Meigs	1.00	Feb 1, 1987	1,374,024	1,265,083
54	Mercer	1.50	Apr 1, 2008	6,187,061	5,800,489
55	Miami	1.25	Oct 1, 2009	13,898,864	13,068,299
56	Monroe	1.50	Jan 1, 2010	1,683,852	1,456,441
57	Montgomery	1.00	Jul 1, 1989	66,650,957	60,821,918
58	Morgan	1.50	Apr 1, 1990	1,226,386	1,188,810
59	Morrow	1.50	Jul 1, 1995	2,781,257	2,615,260
60	Muskingum	1.50	Apr 1, 1993	14,992,113	14,892,841
61	Noble	1.50	Feb 1, 1995	1,098,781	1,090,451
62	Ottawa	1.25	Jul 1, 2010	6,373,589	5,516,198
63	Paulding	1.50	Nov 1, 1991	1,674,064	1,515,998
64	Perry	1.50	Apr 1, 2010	3,079,116	2,524,910
65	Pickaway	1.50	Dec 1, 2001	6,304,828	5,910,137
66	Pike	1.50	Jan 1, 2006	3,840,756	3,691,117
67	Portage	1.00	Dec. 1, 1999	16,484,674	15,924,811
68	Preble	1.50	May 1, 1994	5,027,910	4,444,872
69	Putnam	1.50	Jan 1, 2009	4,770,923	4,078,573
70	Richland	1.25	Apr 1, 2005	18,750,452	18,121,298
71	Ross	1.50	Oct 1, 1993	12,341,994	11,951,369
72	Sandusky	1.50	Oct 1, 2010	9,632,765	8,008,419
73	Scioto	1.50	May 1, 2001	10,385,019	10,048,182
74	Seneca	1.50	Aug. 1, 2003	6,962,100	6,800,668
75	Shelby	1.50	Apr 1, 2008	7,450,890	6,816,661
76	Stark	0.00 *	Jul 1, 2011	6,978,106	18,532,610
77	Summit	0.50	Nov 1, 1995	36,191,562	34,576,726
78	Trumbull	1.00	Jul 1, 2005	22,517,348	20,753,184
79	Tuscarawas	1.00	Jul 1, 1998	9,709,327	9,143,507
80	Union	1.25	Jul 1, 2008	9,487,591	9,294,054
81	Van Wert	1.50	Mar 1, 1991	3,904,204	3,773,437
82	Vinton	1.50	Mar 1, 1992	970,795	895,288
83	Warren	1.00	Jan 1, 1992	28,359,839	27,206,741
84	Washington	1.50	Jan 1, 1990	10,385,166	9,811,462
85	Wayne	0.75	Jan 1, 1992	8,787,045	8,106,668
86	Williams	1.50	Oct 1, 2003	4,800,583	4,573,015
87	Wood	1.00	Nov 1, 1987	16,623,884	15,579,034
88	Wyandot	1.50	Oct 1, 2005	<u>2,975,397</u>	<u>2,637,310</u>
County Total				\$1,453,998,354	\$1,390,049,665

Transit Authority

Grtr. Cleveland Regional Transit Auth.	1.00 %	Oct 1, 1975	\$174,934,574	\$164,069,879
Central Ohio Regional Transit Authority	0.50	Jan 1, 2008	98,049,602	93,011,284
Laketran Transit Authority	0.25	Aug 1, 1988	7,759,654	7,294,636
Western Reserve Transit Authority	0.25	Apr 1, 2009	7,415,654	6,834,623
Miami Valley Regional Transit Authority	0.50	Jul 1, 1980	33,285,528	30,373,587
Portage Area Regional Transit Authority	0.25	Feb 1, 2002	4,115,662	3,976,097
Stark Area Regional Transit Authority	0.25	Jul 1, 1997	11,793,115	11,148,815
Metro Regional Transit Authority	0.50	Jul 1, 2008	<u>36,110,561</u>	<u>34,385,448</u>

Transit Authority Total

\$373,464,350 \$351,094,368

* Indicates change in tax rate during 2011.
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.