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**TABLE S-4**  
**No. 53 (2010)**  
**July 8, 2010**

**LODGING TAX: Amounts Collected by Local Governments, Calendar Year 2008**

The Ohio Revised Code permits local governments to levy a tax on lodging furnished to transient guests by hotels and motels within that local jurisdiction. Municipalities or townships may levy a lodging tax of up to 3.0 percent, plus an additional tax of up to 3.0 percent if they are not located (wholly or partly) in a county that has not levied a lodging tax. Counties may levy a lodging tax of up to 3.0 percent, but may not levy such a tax in any municipality or township that has already levied the additional lodging tax.

In addition, Ohio law permitted the enactment of several special lodging tax levies to fund designated purposes or projects (see [Lodging Tax chapter in "A Brief Summary of State and Local Taxes in Ohio"](#) for more information on special levies).

The maximum combined tax rate permitted in most locations is 6.00 percent. However, due to the enactment of special lodging taxes, in some counties the maximum combined tax rate exceeds 6.00 percent. These counties and the highest combined tax rates (as of December 31, 2008) are: Ashtabula (8.00%), Cuyahoga (7.50%), Fairfield (7.50%), Franklin (10.00%), Guernsey (9.00%), Hamilton (10.50%), Lucas (13.00%), Muskingum (8.00%), Ross (7.25%), Summit (8.50%), Trumbull (7.00%).

For most municipalities and townships, revenue from the lodging tax goes to the general revenue fund. However, for municipalities or townships that levy the additional tax of up to 3.0 percent, at least 50 percent of the revenues from the additional tax are provided to the county for a convention and visitor's bureau operating within the county and the remainder goes to the municipal or township general fund. To those municipalities and townships within the county that do not levy a lodging tax, counties are required to return a uniform percentage (not to exceed 33 1/3 percent) of the revenue from the county lodging tax generated within such municipalities or townships. The remainder of the revenue is deposited in a separate fund to be used for county convention and visitors' bureau expenses.

Including the 44 localities that did not report calendar year 2008 lodging tax data, 64 counties, 131 townships and 183 municipalities (141 cities and 42 villages) are shown in this table as having a lodging tax; a total of 378 localities. Of the lodging taxes reported, 81 percent were levied at a 3.00 percent rate.

Incorporating prior year's data for those localities that did not respond and for jurisdictions that produced revenue, lodging tax collections for calendar year 2008 ranged from \$43 in Pike Township (Coshocton County) to \$16,575,524 for the Franklin County CFA. It is estimated that the statewide total was \$134,099,312. Thirty-seven localities with a lodging tax (or 10.0% of taxes currently in effect) reported no revenue for calendar year 2008

**LODGING TAX:**  
**Amounts Collected by Local Governments, Calendar Year 2008**

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2008 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Statewide Total			\$134,099,312	
Adams	(a) Adams County	\$46,377		3.00 %
			46,377	
Allen	(a) Allen County	393,766		3.00
	(c) Delphos	1,704		3.00
	(c) Lima	133,688		3.00
	(d) Bluffton	28,121 NR		3.00
	(t) American	3,495		3.00
	(t) Bath	50,680		3.00
	(t) Perry	199,795		3.00
			811,249	
Ashland	(a) Ashland County	206,577		3.00
	(c) Ashland	5,332		3.00
	(d) Loudonville	21,527		3.00
	(t) Green	50,060		3.00
	(t) Hanover	29,608		3.00
	(t) Montgomery	89,547 NR		3.00
			402,650	
Ashtabula	(a) Ashtabula County	591,514		5.00 (2)
	(c) Conneaut	15,657		2.00
	(d) Geneva-on-the-Lake	116,664		3.00
	(t) Austinburg	49,121		3.00
	(t) Harpersfield	15,168		3.00
	(t) Saybrook	122,926		3.00
			911,050	
Athens	(a) Athens County	289,885		3.00
	(c) Athens	249,829		3.00
	(c) Nelsonville	11,277		3.00
			550,991	
Auglaize	(a) Auglaize County	94,819		3.00
			94,819	
Belmont	(a) Belmont County	318,763		3.00
	(t) Richland	336,065		3.00
	(t) Union	1,903		3.00
			656,731	
Brown	(a) Brown County	10,532		3.00
	(d) Aberdeen	20,931		2.00
	(d) Mount Orab	31,526		6.00
			62,988	

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2008 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Butler	(a) Butler County	\$959,052		3.00 %
	(c) Fairfield	206,584		3.00
	(c) Hamilton	18,429		6.00
	(c) Middletown	219,477		3.00
	(c) Oxford	348,606		6.00
	(d) Monroe	67,353		3.00
	(t) Oxford	542		2.00
	(t) West Chester (Union)	771,951		3.00
			\$2,591,992	
Carroll	(a) Carroll County	79,673		3.00
	(d) Carrollton	13,847		3.00
	(t) Monroe	63,988		3.00
			157,509	
Champaign	(a) Champaign County	16,360		3.00
	(d) North Lewisburg	0 NR (3)		3.00
	(t) Urbana	5,126		3.00
			21,487	
Clark	(c) Springfield	624,851		6.00
	(t) Springfield	114,831		6.00
			739,682	
Clermont	(a) Clermont County	542,033		3.00
	(c) Milford	88,218		3.00
	(t) Batavia	15,480		3.00
	(t) Miami	25,721 NR		3.00
	(t) Union	374,395		3.00
			1,045,848	
Clinton	(a) Clinton County	199,617		3.00
	(c) Wilmington	129,937		3.00
	(t) Liberty	71,103		3.00
	(t) Vernon	7,933		3.00
	(t) Washington	1,447 NR		3.00
			410,037	
Columbiana	(c) East Liverpool	39,955		3.00
	(c) Salem	18,007		6.00
	(d) Lisbon	16,356		3.00
	(t) Elkrun	15,089		3.00
	(t) St. Clair	63,620		6.00
			153,027	
Coshocton	(a) Coshocton County	90,846		3.00
	(c) Coshocton	85,251		3.00
	(t) Pike	43 NR		3.00
			176,141	
Crawford	(c) Bucyrus	33,712		3.00
	(c) Galion	11,450		6.00
	(t) Holmes	0 NR (3)		3.00
			45,162	
Cuyahoga	(a) Cuyahoga County	13,136,100		4.50 (4)
	(c) Beachwood	767,482		3.00
	(c) Bedford Heights	6,500		3.00
	(c) Broadview Heights	6,344		3.00
	(c) Brook Park	155,859		3.00
	(c) Brooklyn	85,256		3.00
	(c) Cleveland	4,183,805		3.00

County	Local Government Jurisdiction (1)	2008 Collections		Tax Rate
		By Tax District	Total Within Each County	
Cuyahoga (cont)	(c) Euclid	\$15,928	NR	5.00 %
	(c) Fairview Park	13,850		3.00
	(c) Garfield Heights	10,175		3.00
	(c) Independence	1,094,812		3.00
	(c) Lyndhurst	0	NR (3)	3.00
	(c) Mayfield Heights	129,557		3.00
	(c) Middleburg Heights	495,974		3.00
	(c) North Olmsted	308,925		3.00
	(c) Solon	249,972		3.00
	(c) Strongsville	169,741		3.00
	(c) Warrensville Heights	16,269	NR	3.00
	(c) Westlake	456,899		3.00
	(d) Mayfield	77,710		3.00
	(d) Oakwood	23,649	NR	3.00
	(d) Orange	327,713		3.00
			\$21,732,523	
Darke	(a) Darke County	80,837		3.00
	(c) Greenville	70,878		3.00
	(d) Versailles	9,005		3.00
			160,720	
Defiance	(c) Defiance	175,230		6.00
			175,230	
Delaware	(a) Delaware County	180,581		3.00
	(c) Delaware	65,827		3.00
	(t) Berkshire	92,314	NR	3.00
	(t) Liberty	0	(3)	3.00
	(t) Orange	31,113		3.00
			369,834	
Erie	(a) Erie County	2,142,341		2.00
	(c) Huron	17,273		3.00
	(c) Sandusky	1,141,089		3.00
	(c) Vermilion	846		3.00
	(t) Groton	0	(3)	3.00
	(t) Huron	1,235,283		3.00
	(t) Margaretta	6,029	NR	3.00
	(t) Milan	123,942		3.00
	(t) Perkins	695,197		3.00
(t) Vermilion	45,013		3.00	
			5,407,013	
Fairfield	(a) Fairfield County	407,493		4.50 (5)
	(c) Lancaster	146,008		3.00
	(c) Pickerington	116,654		3.00
	(t) Violet	0	NR (3)	3.00
			670,154	
Fayette	(a) Fayette County	166,112		3.00
	(c) Washington Courthouse	12,281		3.00
	(d) Jeffersonville	7,164		3.00
	(d) Octa	34,377		3.00
	(t) Jefferson	1,549		3.00
	(t) Union	0	NR (3)	3.00
			221,482	
Franklin	(a) Franklin County CFA	16,575,524		4.90 (6)
	(c) Columbus	14,677,853		5.10

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2008 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Franklin (con't)	(c) Dublin	\$2,351,474		6.00 %
	(c) Gahanna	453,657		6.00
	(c) Grandview Heights	0	NR (3)	6.00
	(c) Grove City	929,519		6.00
	(c) Hilliard	318,644		6.00
	(c) Reynoldsburg	162,318		4.00
	(c) Upper Arlington	0	(3)	6.00
	(c) Westerville	70,756		6.00
	(c) Whitehall	110,173		6.00
	(c) Worthington	187,267		6.00
	(d) Canal Winchester	48,669		6.00
	(d) Groveport	1,081		4.00
	(d) Obetz	82,732		3.00
	(t) Franklin	7,883		3.00
(t) Prairie	45,334		3.00	
			\$36,022,885	
Fulton	(t) Dover	66,755		3.00
	(t) Pike	0	(3)	3.00
			66,755	
Gallia	(a) Gallia County	135,367		3.00
	(c) Gallipolis	63,942		3.00
			199,308	
Geauga	(a) Geauga County	57,236		3.00
	(t) Newbury	30,623		3.00
			87,859	
Greene	(a) Greene County	864,494		3.00
	(c) Beavercreek	200,862		3.00
	(c) Fairborn	431,753		3.00
	(c) Xenia	54,522		3.00
	(t) Beavercreek	5,963		3.00
			1,557,594	
Guernsey	(a) Guernsey County	599,600		6.00 (7)
	(t) Jefferson	105,700		3.00
	(t) Wills	3,205		3.00
			708,505	
Hamilton	(a) Hamilton County	11,470,785		6.50
	(c) Blue Ash	934,733		3.00
	(c) Cincinnati	3,556,125		4.00
	(c) Forest Park	74,082		3.00
	(c) Harrison	98,212		3.00
	(c) Sharonville	1,178,616		3.00
	(c) Springdale	135,381		3.00
	(d) Lockland	0	(3)	3.00
	(t) Green	16,109		2.00
	(t) Symmes	56,853		3.00
			17,520,895	
Hancock	(a) Hancock County	397,710		3.00
	(c) Findlay	382,752		3.00
	(t) Allen	0	(3)	3.00
			780,461	
Hardin	(a) Hardin County	20,907		3.00
	(c) Kenton	16,213		3.00
			37,120	

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	2008 Collections		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Harrison	(a) Harrison County	\$5,042		3.00 %
			\$5,042	
Henry	(c) Napoleon	85,489		6.00
			85,489	
Highland	(a) Highland County	27,745		3.00
	(c) Hillsboro	49,729		4.00
			77,474	
Hocking	(a) Hocking County	524,411		3.00
	(c) Logan	19,328		1.50
	(t) Benton	87,109	NR	3.00
	(t) Falls	137,558		3.00
	(t) Good Hope	10,660	NR	3.00
	(t) Green	8,060		3.00
	(t) Laurel	105,977		3.00
	(t) Marion	30,851		3.00
	(t) Perry	26,927		3.00
	(t) Salt Creek	5,900	NR	3.00
			956,780	
Holmes	(a) Holmes County	395,892		3.00
	(d) Millersburg	43,625		3.00
	(t) Berlin	192,437		3.00
	(t) Clark	15,823		3.00
	(t) Paint	9,604		3.00
	(t) Walnut Creek	66,443		3.00
			723,823	
Huron	(c) Bellevue	14,469	NR	3.00
	(c) Willard	3,599		1.00
			18,069	
Jackson	(c) Jackson	130,553		6.00
			130,553	
Jefferson	(c) Steubenville	253,806		6.00
	(d) Wintersville	0	(3)	3.00
			253,806	
Knox	(a) Knox County	132,414		3.00
	(c) Mount Vernon	88,525		3.00
			220,938	
Lake	(a) Lake County	783,943		3.00
	(c) Eastlake	71,811		3.00
	(c) Kirtland	0	NR (3)	3.00
	(c) Mentor	270,673		3.00
	(c) Wickliffe	48,236		3.00
	(c) Willoughby	207,923	NR	3.00
	(d) Madison	502		3.00
	(t) Concord	115,728		3.00
	(t) Leroy	0	(3)	3.00
			1,498,816	
Lawrence	(a) Lawrence County	24,495		3.00
	(t) Perry	8,481		1.00
			32,976	
Licking	(a) Licking County	473,202		3.00
	(c) Heath	122,262		3.00
	(d) Buckeye Lake	7,599		3.00
			603,063	

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	2008 Collections		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Logan	(a) Logan County	\$52,511		3.00 %
	(c) Bellefontaine	57,670 NR		3.00
			\$110,181	
Lorain	(a) Lorain County	408,882		3.00
	(c) Amherst	45,292		3.00
	(c) Avon	48,053		3.00
	(c) Elyria	144,020		3.00
	(c) North Ridgeville	25,302		3.00
	(c) Oberlin	45,084		3.00
	(d) Sheffield	0 (3)		3.00
			716,633	
Lucas	(a) Lucas County	5,333,393		10.00 (9)
	(c) Maumee	560,067		3.00
	(c) Sylvania	0 (3)		3.00
	(t) Jerusalem	120,727		3.00
	(t) Monclova	40,674		3.00
	(t) Springfield	235,983		3.00
	(t) Swanton	0 NR (3)		3.00
			6,290,845	
Madison	(d) Plain City	0 (3)		3.00
	(t) Deercreek	89,364		6.00
	(t) Pleasant	360 NR		3.00
			89,724	
Mahoning	(a) Mahoning County	696,723 NR		3.00
	(d) Sebring	3,368		3.00
	(t) Austintown	211,001		3.00
	(t) Beaver	65,735		3.00
	(t) Boardman	273,570		3.00
	(t) Canfield	58,167		3.00
			1,308,564	
Marion	(a) Marion County	161,110		3.00
	(t) Claridon	19,420		3.00
	(t) Marion	140,725		3.00
			321,254	
Medina	(a) Medina County	265,351		3.00
	(c) Brunswick	0 (3)		3.00
	(c) Wadsworth	85,915		3.00
	(d) Chippewa Lake	174 NR		3.00
	(d) Seville	38,413 NR		3.00
	(t) Harrisville	2,107		3.00
	(t) Medina	85,841		3.00
	(t) Montville	47,078		3.00
	(t) Westfield	16,952		3.00
			541,830	
Meigs	(d) Racine	0 (3)		3.00
			0	
Mercer	(a) Mercer County	66,817		3.00
			66,817	
Miami	(a) Miami County	294,992		3.00
	(c) Piqua	64,354		3.00
	(c) Tipp City	23,860		3.00
	(c) Troy	200,150		3.00
			583,357	

County	Local Government Jurisdiction (1)	2008 Collections		Tax Rate
		By Tax District	Total Within Each County	
Montgomery	(a) Montgomery County	\$2,339,568		3.00 %
	(c) Dayton	644,749		3.00
	(c) Englewood	178,071		3.00
	(c) Huber Heights	136,383		3.00
	(c) Miamisburg	259,556		3.00
	(c) Moraine	44,597		3.00
	(c) Riverside	15,353		3.00
	(c) Vandalia	33,804		3.00
	(c) West Carrollton	0 NR (3)		3.00
	(d) Brookville	37,813		3.00
	(t) Butler	498,026		3.00
	(t) Miami	303,903 NR		3.00
			\$4,491,824	
Morgan	(a) Morgan County	20,700		3.00
			20,700	
Morrow	(t) Chester	14,386		3.00
	(t) Franklin	3,799		3.00
			18,185	
Muskingum	Muskingum CFA	NR		4.00
	(a) Muskingum County	267,165		3.00 (10)
	(t) Perry	7,585		1.00
			274,750	
Ottawa	(a) Ottawa County	723,457		3.00
	(c) Port Clinton	151,131		3.00
	(d) Marblehead	40,279		3.00
			914,866	
Paulding	(d) Paulding	0 (3)		3.00
			0	
Perry	(a) Perry County	1,899		3.00
			1,899	
Pickaway	(c) Circleville	105,108		6.00
	(t) Circleville	37,276		6.00
	(t) Monroe	139,017		6.00
	(t) Pickaway	5,960 NR		6.00
			287,361	
Pike	(a) Pike County	81,498		3.00
	(d) Piketon	12,278		3.00
			93,776	
Portage	(c) Aurora	278,639		6.00
	(c) Kent	2,957		6.00
	(c) Streetsboro	495,722		6.00
	(t) Brimfield	257,126 NR		6.00
	(t) Edinburg	0 NR (3)		3.00
	(t) Mantua	0 (3)		3.00
	(t) Shalersville	0 (3)		3.00
			1,034,444	
Preble	(t) Israel	77,360		3.00
	(t) Jefferson	7,168		3.00
	(t) Monroe	1,553		3.00
			86,081	
Richland	(a) Richland County	441,405		3.00
	(c) Mansfield	220,762		3.00
	(c) Shelby	1,869		3.00

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2008 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Richland (cont')	(d) Bellville	\$91,479		3.00 %
	(d) Butler	0	NR (3)	3.00
	(d) Ontario	119,870		3.00
	(t) Mifflin	10,952		3.00
	(t) Washington	34,335		3.00
			\$920,671	
Ross	(a) Ross County	270,237		4.25 (11)
	(c) Chillicothe	197,624	NR	3.00
			467,861	
Sandusky	(a) Sandusky County	165,747		3.00
	(c) Clyde	19,438		3.00
	(c) Fremont	50,396		3.00
	(t) Rice	26,452		3.00
	(t) Sandusky	69,938		3.00
			331,972	
Scioto	(c) Portsmouth	58,092		4.00
	(t) Clay	113,438		4.00
	(t) Nile	60,098		5.00
	(t) Porter	49,299		4.00
			280,926	
Seneca	(a) Seneca County	68,456		2.00
	(c) Fostoria	24,300	NR	3.00
	(t) Hopewell	9,710	NR	2.00
	(t) Loudon	0	(3)	3.00
			102,467	
Shelby	(c) Sidney	266,314		6.00
			266,314	
Stark	(a) Stark County	991,963		3.00
	(c) Alliance	89,994		3.00
	(c) Canton	78,063		3.00
	(c) Massillon	51,976		3.00
	(t) Jackson	415,643		3.00
	(t) Perry	6,843		3.00
	(t) Plain	263,017		3.00
			1,897,498	
Summit	(a) Summit County	4,126,564		5.50 (12)
	(c) Akron	161,668		3.00
	(c) Cuyahoga Falls	243,815		3.00
	(c) Fairlawn	221,502		3.00
	(c) Green	291,855		3.00
	(c) Macedonia	79,970		3.00
	(c) Norton	2,039		3.00
	(c) Stow	148,081		3.00
	(c) Twinsburg	131,650	NR	3.00
	(d) Boston Heights	92,530		3.00
	(d) Northfield	4,975		3.00
	(d) Richfield	133,351		3.00
	(t) Bath	179,522		3.00
	(t) Copley	238,346		3.00
(t) Springfield	78,440		3.00	
			6,134,306	
Trumbull	(a) Trumbull County	572,985		4.00 (13)
	(t) Braceville	54,774		3.00

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2008 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Trumbull (con't)	(t) Howland	\$152,864		3.00 %
	(t) Liberty	131,214		3.00
			\$911,836	
Tuscarawas	(a) Tuscarawas County	391,695		3.00
			391,695	
Union	(a) Union County	154,782		3.00
	(c) Marysville	166,596		3.00
	(t) Allen	0	(3)	3.00
			321,378	
Van Wert	(c) Van Wert	95,284		6.00
			95,284	
Vinton	(a) Vinton County	39,776		3.00
	(d) McArthur	125		3.00
	(t) Brown	46,532	NR	3.00
	(t) Clinton	0	(3)	3.00
	(t) Eagle	192		3.00
	(t) Knox	0	NR (3)	3.00
	(t) Madison	242		3.00
	(t) Richland	0	(3)	1.50
	(t) Swan	19,487		3.00
			106,354	
Warren	(a) Warren County	1,902,184		3.00
	(c) Franklin	23,267		3.00
	(c) Lebanon	26,006		3.00
	(c) Mason	683,261		3.00
	(c) Springboro	83,684		3.00
	(d) Waynesville	2,198		3.00
	(t) Deerfield	747,109	NR	3.00
	(t) Turtlecreek	1,331		3.00
	(t) Union	2,926		3.00
			3,471,965	
Washington	(a) Washington	3,534		3.00
	(c) Belpre	600	NR	6.00
	(c) Marietta	510,389		6.00
			514,522	
Wayne	(a) Wayne County	208,326		3.00
	(c) Wooster	166,095		3.00
			374,420	
Williams	(d) Holiday City	86,448		3.00
	(t) Center	0	NR (3)	6.00
	(t) Florence	0	(3)	3.00
	(t) Jefferson	89,922		3.00
	(t) Northwest	0	(3)	3.00
			176,370	
Wood	(c) Bowling Green	168,479		3.00
	(c) Northwood	40,790		3.00
	(c) Perrysburg	116,078		3.00
	(c) Rossford	180,730		6.00
	(t) Lake	29,868		3.00
	(t) Perrysburg	273,718		3.00
			809,662	

<u>County</u>	<u>Local Government Jurisdiction (1)</u>	<u>2008 Collections</u>		<u>Tax Rate</u>
		<u>By Tax District</u>	<u>Total Within Each County</u>	
Wyandot	(c) Upper Sandusky	\$67,803		6.00 %
	(t) Crawford	0	(3)	3.00
			\$67,803	

NR: Did not report data for calendar year 2005; most current available data used for publication purposes. However, Muskingum County CFA does not participate in our annual request for data, therefore there is no available revenue to post.

- (1) a = county government, c = city government, d = village government, t = township government
- (2) Includes an additional 2.0% tax for the convention center and capital improvements.
- (3) These jurisdictions have a lodging tax, but there was no revenue produced.
- (4) Includes the Cuyahoga County Port Authority Educational and Cultural Facility tax of 1.5%.
- (5) Includes the Fairfield County Municipal Educational and Cultural Facility tax of 1.5%.
- (6) The Franklin County Convention Facilities Authority rate is 4% countywide, except in the City of Columbus where the rate is 4.9%.
- (7) Includes the Guernsey County Convention Facilities Authority tax of 3.0%.
- (8) Includes the 3.5% tax for the construction of the Hamilton County Convention Center; the City of Cincinnati also levies an additional tax of 1% for the construction of the convention center. The standard county lodging tax levied at a 3% rate, is also charged in the entire county.
- (9) Includes the 3% tax for the Lucas County Convention Center. This tax levy is not charged in townships and municipalities with an existing lodging tax. Lucas County also levies an additional tax of 2% for the county convention and visitors bureau, which is charged in the entire county. The standard county lodging tax levied at a 3% rate, is also charged in the entire county.
- (10) Excludes the Muskingum County Convention Facility Authority tax of 4.0%.
- (11) Includes the Ross County Convention Facilities Authority tax of 1.25%.
- (12) Includes the Summit County Municipal Educational and Cultural Facility tax of 1.5%.
- (13) Includes an additional 1.5% tax for Trumbull County's Western Reserve Port Authority.

SOURCE: Surveys conducted by the Ohio Department of Taxation.