

Sales & Use Tax- County & Transit Authority

History of Major Changes

1967 General Assembly grants counties the authority to levy a county sales tax at a 0.5 % rate.

1969 Lake County becomes the first county to levy a county sales tax, effective July 1.

1974 General Assembly authorizes transit authorities to levy a sales tax, subject to voter approval, at the following rates: 0.5%, 1%, or 1.5%.

1975 The Greater Cleveland Regional Transit Authority becomes the first to adopt a sales tax. A 1% rate takes effect October 1st.

1982 General Assembly permits counties to levy the county sales tax at rates of either 0.5 % or 1%.

1986 Legislature permits counties to levy an additional county sales tax at 0.5% for specified purposes, including the county general fund, subject to voter approval

1987 General Assembly permits all local sales tax levies to be enacted in 0.25% increments.

1992 A county 9-1-1 system is added to the list of purposes for which a county may enact an additional county sales tax.

1999 Conservation easements are added to the list of purposes for which the additional county sales tax may be levied.
