



Department of Taxation

Tax Analysis Division
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Table S-3
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Sales and Use Tax: County and Regional Transit Authority Permissive Sales and Use Tax Collections and Tax Rates Calendar Year 2014 and 2013

As of December 31, 2014, the Ohio Department of Taxation administered permissive sales and use taxes for each Ohio county 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 5.75 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 1.50 percent, while the transit authority levies ranged from 0.25 percent up to 1.00 percent.

Each tax collection 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 2014. 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 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 2014 collections were distributed from March 2014 to February 2015.

Calendar year 2014 receipts from the county permissive sales and use tax were approximately \$1,851.7 million, an increase of 12.2 percent from calendar year 2013. Receipts from the transit tax were approximately \$433.4 million, an increase of 2.7 percent from calendar year 2013. Overall, total collections were \$2,285.1 million, a 10.2 percent increase over calendar year 2013.

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 2014 AND 2013 (a)**

No. Active	County	Tax Rate as of Dec. 31, 2014		Effective Date of Current Tax Rate	Tax Collections	
					2014	2013
Grand Total					\$ 2,285,107,721	\$ 2,073,245,684
1	Adams	1.50	%	Apr 1, 2006	\$ 3,916,094	\$ 3,666,729
2	Allen	1.00		Jun 1, 1987	\$ 15,761,819	\$ 15,343,644
3	Ashland	1.25		Jan 1, 1998	\$ 7,378,828	\$ 6,977,472
4	Ashtabula	1.00		Jul 1, 1985	\$ 10,260,302	\$ 9,790,782
5	Athens	1.25		Jan 1, 1994	\$ 7,975,117	\$ 7,488,235
6	Auglaize	1.50		Jun 1, 1996	\$ 8,411,706	\$ 8,139,373
7	Belmont	1.50		Jan 1, 1995	\$ 17,652,874	\$ 15,002,545
8	Brown	1.50		Oct 1, 2010	\$ 4,871,886	\$ 4,662,396
9	Butler	0.75		Jan 1, 2008	\$ 37,454,674	\$ 35,147,525
10	Carroll	1.00		Jul 1, 2006	\$ 3,944,886	\$ 3,398,388
11	Champaign	1.50		Jul 1, 2003	\$ 5,359,151	\$ 5,320,190
12	Clark	1.50		Jan 1, 2008	\$ 23,856,108	\$ 22,772,072
13	Clermont	1.00		Oct 1, 1983	\$ 24,337,920	\$ 22,916,220
14	Clinton	1.50		Oct 1, 2005	\$ 7,834,178	\$ 7,260,061
15	Columbiana	1.50		Apr 1, 2007	\$ 16,378,210	\$ 15,972,858
16	Coshocton	1.50		Jan 1, 2006	\$ 5,556,825	\$ 5,609,489
17	Crawford	1.50		Jul 1, 1994	\$ 5,441,681	\$ 5,262,266
18	Cuyahoga	1.25		Oct 1, 2007	\$ 249,716,331	\$ 239,081,321
19	Darke	1.50		Oct 1, 2005	\$ 8,033,120	\$ 7,637,488
20	Defiance	1.00		Feb 1, 1987	\$ 5,442,135	\$ 5,281,160
21	Delaware	1.25		Oct 1, 1996	\$ 49,609,864	\$ 47,374,799
22	Erie	1.00	(b)	Oct 1, 2014	\$ 20,709,834	\$ 15,227,593
23	Fairfield	1.00		Jan 1, 2010	\$ 19,326,958	\$ 18,355,967
24	Fayette	1.50		Jan 1, 2008	\$ 8,160,500	\$ 7,654,966
25	Franklin	1.25	(b)	Jan 1, 2014	\$ 257,799,894	\$ 154,019,523
26	Fulton	1.50		Jan 1, 2010	\$ 7,215,852	\$ 6,557,821
27	Gallia	1.25		Feb 1, 1995	\$ 4,691,462	\$ 4,500,383
28	Geauga	1.00		Feb 1, 2004	\$ 13,274,704	\$ 12,577,635
29	Greene	1.00		Feb 1, 1987	\$ 24,403,645	\$ 22,962,447
30	Guernsey	1.50		Aug 1, 1993	\$ 10,148,488	\$ 8,558,536
31	Hamilton	1.00		Jun 1, 1996	\$ 150,281,687	\$ 140,201,008
32	Hancock	1.00		Jan 1, 2010	\$ 13,152,188	\$ 12,582,246
33	Hardin	1.50		Jan 1, 2005	\$ 4,123,018	\$ 3,952,818
34	Harrison	1.50		Jun 1, 1994	\$ 5,375,131	\$ 5,346,385
35	Henry	1.50		Apr 1, 2007	\$ 3,817,207	\$ 3,783,289
36	Highland	1.50		Jul 1, 2005	\$ 6,268,499	\$ 5,920,471
37	Hocking	1.25		Jan 1, 1998	\$ 3,634,352	\$ 3,393,091
38	Holmes	1.00		Jan 1, 1998	\$ 6,569,038	\$ 6,052,287
39	Huron	1.50		Jan 1, 1996	\$ 9,396,408	\$ 8,765,559
40	Jackson	1.50		Jan 1, 1998	\$ 5,263,852	\$ 4,923,710
41	Jefferson	1.50		Nov 1, 1994	\$ 11,932,786	\$ 11,539,702
42	Knox	1.00		Feb 1, 1994	\$ 6,798,781	\$ 6,169,288
43	Lake	1.00		Apr 1, 2012	\$ 34,360,000	\$ 32,694,931
44	Lawrence	1.50		Jun 1, 1998	\$ 8,849,330	\$ 8,101,288
45	Licking	1.50		Jan 1, 2006	\$ 29,796,212	\$ 28,188,970
46	Logan	1.50		Jul 1, 1997	\$ 9,009,897	\$ 9,060,093
47	Lorain	0.75		Apr 1, 2010	\$ 27,539,423	\$ 25,911,789
48	Lucas	1.25		Jan 1, 1993	\$ 81,480,799	\$ 76,655,401
49	Madison	1.25		Jul 1, 1999	\$ 5,960,048	\$ 5,578,051
50	Mahoning	1.00		Oct 1, 2005	\$ 33,971,826	\$ 31,772,188

No. <u>Active</u>	<u>County</u>	Tax Rate as of <u>Dec. 31, 2014</u>		Effective Date of <u>Current Tax Rate</u>	Tax Collections	
					<u>2014</u>	<u>2013</u>
51	Marion	1.50	(b)	Apr 1, 2014	\$ 10,525,121	\$ 7,462,343
52	Medina	1.00		Oct 1, 2007	\$ 23,359,099	\$ 21,754,963
53	Meigs	1.50		Oct 1, 2012	\$ 2,489,734	\$ 2,307,753
54	Mercer	1.50		Apr 1, 2008	\$ 7,073,613	\$ 7,021,076
55	Miami	1.25		Oct 1, 2009	\$ 16,400,267	\$ 15,653,669
56	Monroe	1.50		Jan 1, 2010	\$ 2,998,449	\$ 2,158,619
57	Montgomery	1.00		Jul 1, 1989	\$ 74,878,470	\$ 70,997,307
58	Morgan	1.50		Apr 1, 1990	\$ 1,666,764	\$ 1,460,799
59	Morrow	1.50		Jul 1, 1995	\$ 3,546,465	\$ 3,252,715
60	Muskingum	1.50		Apr 1, 1993	\$ 18,054,594	\$ 17,192,632
61	Noble	1.50		Feb 1, 1995	\$ 2,664,674	\$ 2,128,186
62	Ottawa	1.25		Jul 1, 2010	\$ 8,152,773	\$ 7,158,981
63	Paulding	1.50		Nov 1, 1991	\$ 1,825,761	\$ 1,811,818
64	Perry	1.50		Apr 1, 2010	\$ 3,801,179	\$ 3,533,855
65	Pickaway	1.50		Dec 1, 2001	\$ 7,587,196	\$ 7,405,987
66	Pike	1.50		Jan 1, 2006	\$ 4,087,950	\$ 4,232,002
67	Portage	1.00		Dec. 1, 1999	\$ 19,626,374	\$ 18,268,622
68	Preble	1.50		May 1, 1994	\$ 5,190,364	\$ 4,870,479
69	Putnam	1.25	(b)	Jan 1, 2014	\$ 4,309,218	\$ 5,035,693
70	Richland	1.25		Jan 1, 2013	\$ 20,873,735	\$ 20,500,645
71	Ross	1.50		Oct 1, 1993	\$ 14,482,331	\$ 13,867,896
72	Sandusky	1.50		Oct 1, 2010	\$ 10,743,818	\$ 10,200,869
73	Scioto	1.50		May 1, 2001	\$ 11,846,601	\$ 11,157,550
74	Seneca	1.50		Aug. 1, 2003	\$ 8,248,680	\$ 7,816,971
75	Shelby	1.50		Apr 1, 2008	\$ 9,897,391	\$ 8,767,135
76	Stark	0.50		Apr 1, 2012	\$ 28,062,558	\$ 25,739,194
77	Summit	0.50		Nov 1, 1995	\$ 42,715,778	\$ 39,829,474
78	Trumbull	1.00		Jul 1, 2005	\$ 24,911,940	\$ 23,692,177
79	Tuscarawas	1.00		Jul 1, 1998	\$ 12,531,569	\$ 11,589,435
80	Union	1.25		Jul 1, 2008	\$ 12,999,348	\$ 13,010,640
81	Van Wert	1.50		Mar 1, 1991	\$ 4,193,767	\$ 4,073,414
82	Vinton	1.50		Mar 1, 1992	\$ 1,282,446	\$ 1,147,638
83	Warren	1.00		Jan 1, 1992	\$ 35,006,529	\$ 32,701,492
84	Washington	1.50		Jan 1, 1990	\$ 12,973,256	\$ 11,803,105
85	Wayne	0.75		Jan 1, 1992	\$ 10,480,676	\$ 9,630,568
86	Williams	1.50		Oct 1, 2003	\$ 5,761,516	\$ 5,201,682
87	Wood	1.00		Nov 1, 1987	\$ 19,929,248	\$ 17,815,418
88	Wyandot	1.50		Oct 1, 2005	\$ 3,995,605	\$ 3,650,982
County Total					\$ 1,851,680,387	\$ 1,651,016,232
Transit Authority						
Grtr. Cleveland Regional Transit Auth.						
		1.00	%	Oct 1, 1975	\$ 199,464,841	\$ 196,689,031
Central Ohio Regional Transit Authority						
		0.50		Jan 1, 2008	\$ 118,024,328	\$ 114,069,029
Laketran Transit Authority						
		0.25		Aug 1, 1988	\$ 8,592,079	\$ 8,317,961
Western Reserve Transit Authority						
		0.25		Apr 1, 2009	\$ 8,482,907	\$ 8,163,086
Miami Valley Regional Transit Authority						
		0.50		Jul 1, 1980	\$ 37,383,511	\$ 36,379,711
Portage Area Regional Transit Authority						
		0.25		Feb 1, 2002	\$ 4,901,782	\$ 4,644,103
Stark Area Regional Transit Authority						
		0.25		Jul 1, 1997	\$ 14,022,748	\$ 13,245,754
Metro Regional Transit Authority						
		0.50		Jul 1, 2008	\$ 42,555,138	\$ 40,720,779
Transit Authority Total					\$ 433,427,334	\$ 422,229,452

(a) These figures represent permissive sales tax collections for the calendar year net of the 1.0% administration fee.
Distributions to the counties and transit authorities occur two months following the collection month.

(b) Indicates change in tax rate during 2014.

Source: Ohio Department of Taxation, Revenue Accounting Division.