

LOCAL TAXES  
CIGARETTE TAX – COUNTY

### Taxpayer

(See **Cigarette and Other Tobacco Products Tax** section in the **State Taxes** portion).

### Tax Base

Cigarettes.

### Rate

- Up to 0.225 cent(s) per cigarette (4.5 cents per pack of 20 cigarettes) for construction of a sports facility.

*Note: As of February 1, 2007, the rate is up to 1.5 cent(s) per cigarette (30 cents per pack of 20 cigarettes) for the purpose of funding a regional arts and cultural district (in counties with a population of 1.2 million or more).*

Cuyahoga County, the only county levying a county cigarette tax, is currently levying both these taxes at the maximum rate.

### Major Exemptions

None.

### Revenue (In Millions)

Fiscal Year	Revenue	Adm. Fund	Total
2002	\$4.8	\$0.1	\$4.9
2003	4.4	0.1	4.5
2004	4.3	0.1	4.4
2005	4.2	0.1	4.3
2006	3.7	0.1	3.8

### Disposition of Revenue

- 98% is distributed to the county or development corporation to operate or service the debt of a sports facility.
- 2.0% is distributed to the Department of Taxation for the administration of the tax.

### Payment Dates

(See **Cigarette and Other Tobacco Products Tax** section in the **State Taxes** portion).

### Special Provisions/Credits

(See **Cigarette and Other Tobacco Products Tax** section in the **State Taxes** portion).

**Sections of Ohio Revised Code**

Sections 307.696, 307.697, and 5743.024.

**Responsibility for Administration**

Tax Commissioner.

**History of Major Changes**

- 1986 • County sports facility cigarette tax authorized.
- 1990 • Voters of Cuyahoga County enacted a tax at a rate of \$0.045 per pack of 20 cigarettes to run through July 31, 2005.
- 1995 • Counties permitted to enact cigarette tax to be effective after a current levy expires.
  - Tax levy by a county convention facility authority permitted.
  - Voters of Cuyahoga County extended the tax for ten years. Tax is due to expire July 31, 2015.
- 2006 • Counties with a population of 1.2 million or more authorized to levy a tax to fund a regional arts and cultural district.
  - Cuyahoga County voters enact such a tax to take effect February 1, 2007.

**Comparisons with Other States** (As of 05/07)**Illinois**

<i>Cook County:</i>	\$2.00 per pack
Chicago, additional	68 cents per pack
Evanston, additional	50 cents per pack

**New York**

<i>New York City:</i>	\$1.50 per pack
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**California, Florida, Indiana, Kentucky, Massachusetts, Michigan, New Jersey, Pennsylvania, Texas, and West Virginia** do not have a local tax on cigarettes.