



*Sales & Use Tax Division*  
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December 2005

### **Ohio Sales and Use Tax Rate Change Notice**

The sales and use tax rates will change for the following counties effective **January 1, 2006**:

|                            |                |
|----------------------------|----------------|
| Adams County (01)          | 7.00% to 6.50% |
| Coshocton County (16)      | 6.50% to 7.00% |
| Licking County (45)        | 6.50% to 7.00% |
| Licking County (COTA) (94) | 6.75% to 7.25% |
| Pike County (66)           | 6.50% to 7.00% |

Notices of rate changes can be found on our Web site sixty days prior to the effective date of the change. Please see below for a listing of all counties and their respective rates and codes to be used in filing the Ohio Universal Sales Tax Return, form UST-1 and the Ohio Universal Use Tax Return, form UUT-1.

#### **Calculation of tax to change January 1, 2006**

A change in Ohio law will allow for a simpler method for calculating the sales tax on transactions. The change will be effective January 1, 2006. You will need to make changes to point-of-sale equipment at that time. A vendor shall compute the tax on each sale by multiplying the price of the item(s) by the aggregate rate of tax that applies. The computation shall be carried out to three decimal places. If the result in the third decimal place is 4 or less, round down to the nearest cent. If the result in the third place is 5 or greater, round up. For example, the tax on a sale in the amount of \$13.49 at a rate of 6.75% (.0675) computes to \$0.911. Using the new rounding rule, the tax is \$0.91. The tax on a sale in the amount of \$43.99 at a rate of 6.25% (.0625) computes to \$2.749. Using the new rounding rule, the tax is \$2.75.

Sales tax rate schedules are available for downloading from our website. Old rate schedules should be destroyed after December 31, 2005.

#### **Tax Amnesty Comes to Ohio**

From January 1, 2006 through February 15, 2006, the Ohio Department of Taxation will offer Tax Amnesty. During this time, taxpayers may submit unreported or underreported tax delinquencies with no penalties and one-half of the interest charges. Taxpayers who choose to use the amnesty program must make full and prompt payment of any qualifying balance due during the amnesty period. To obtain tax amnesty, taxpayers must file a completed tax amnesty application form, along with the returns and payment of the taxes and interest. Applications are available on the 2006 Ohio Tax Amnesty Web site, [www.taxamnestyohio.com](http://www.taxamnestyohio.com), or by calling 1-800-304-3211.

If you have any questions regarding the tax rate changes or rounding, please contact us at 1-888-405-4039, or e-mail us through our Web site: [tax.ohio.gov](http://tax.ohio.gov).

UST-1 AND UUT-1 CODE & RATE TABLE

| NAME              | UST -1    |              | UUT -1      |              | NAME                   | UST -1    |              | UUT -1      |              |
|-------------------|-----------|--------------|-------------|--------------|------------------------|-----------|--------------|-------------|--------------|
|                   | CODE      | RATE         | CODE        | RATE         |                        | CODE      | RATE         | CODE        | RATE         |
| <b>*Adams</b>     | <b>01</b> | <b>6.50%</b> | <b>0104</b> | <b>.0100</b> | <b>*Licking</b>        | <b>45</b> | <b>7.00%</b> | <b>4506</b> | <b>.0150</b> |
| Allen             | 02        | 6.50%        | 0204        | .0100        | <b>*Licking (COTA)</b> | <b>94</b> | <b>7.25%</b> | <b>9407</b> | <b>.0175</b> |
| Ashland           | 03        | 6.75%        | 0305        | .0125        | Logan                  | 46        | 7.00%        | 4606        | .0150        |
| Ashtabula         | 04        | 6.50%        | 0404        | .0100        | Lorain                 | 47        | 6.25%        | 4703        | .0075        |
| Athens            | 05        | 6.75%        | 0505        | .0125        | Lucas                  | 48        | 6.75%        | 4805        | .0125        |
| Auglaize          | 06        | 7.00%        | 0606        | .0150        | Madison                | 49        | 6.75%        | 4905        | .0125        |
| Belmont           | 07        | 7.00%        | 0706        | .0150        | Mahoning               | 50        | 6.50%        | 5004        | .0100        |
| Brown             | 08        | 6.75%        | 0805        | .0125        | Marion                 | 51        | 6.50%        | 5104        | .0100        |
| Butler            | 09        | 6.50%        | 0904        | .0100        | Medina                 | 52        | 6.00%        | 5202        | .0050        |
| Carroll           | 10        | 6.50%        | 1004        | .0100        | Meigs                  | 53        | 6.50%        | 5304        | .0100        |
| Champaign         | 11        | 7.00%        | 1106        | .0150        | Mercer                 | 54        | 6.50%        | 5404        | .0100        |
| Clark             | 12        | 7.00%        | 1206        | .0150        | Miami                  | 55        | 6.50%        | 5504        | .0100        |
| Clermont          | 13        | 6.50%        | 1304        | .0100        | Monroe                 | 56        | 7.00%        | 5606        | .0150        |
| Clinton           | 14        | 7.00%        | 1406        | .0150        | Montgomery             | 57        | 7.00%        | 5706        | .0150        |
| Columbiana        | 15        | 6.50%        | 1504        | .0100        | Morgan                 | 58        | 7.00%        | 5806        | .0150        |
| <b>*Coshocton</b> | <b>16</b> | <b>7.00%</b> | <b>1606</b> | <b>.0150</b> | Morrow                 | 59        | 7.00%        | 5906        | .0150        |
| Crawford          | 17        | 7.00%        | 1706        | .0150        | Muskingum              | 60        | 7.00%        | 6006        | .0150        |
| Cuyahoga          | 18        | 7.50%        | 1808        | .0200        | Noble                  | 61        | 7.00%        | 6106        | .0150        |
| Darke             | 19        | 7.00%        | 1906        | .0150        | Ottawa                 | 62        | 6.50%        | 6204        | .0100        |
| Defiance          | 20        | 6.50%        | 2004        | .0100        | Paulding               | 63        | 7.00%        | 6306        | .0150        |
| Delaware          | 21        | 6.75%        | 2105        | .0125        | Perry                  | 64        | 6.50%        | 6404        | .0100        |
| Delaware(COTA)    | 96        | 7.00%        | 9606        | .0150        | Pickaway               | 65        | 7.00%        | 6506        | .0150        |
| Erie              | 22        | 6.50%        | 2204        | .0100        | <b>* Pike</b>          | <b>66</b> | <b>7.00%</b> | <b>6606</b> | <b>.0150</b> |
| Fairfield         | 23        | 6.25%        | 2303        | .0075        | Portage                | 67        | 6.75%        | 6705        | .0125        |
| Fairfield (COTA)  | 93        | 6.50%        | 9304        | .0100        | Preble                 | 68        | 7.00%        | 6806        | .0150        |
| Fayette           | 24        | 6.50%        | 2404        | .0100        | Putnam                 | 69        | 6.75%        | 6905        | .0125        |
| Franklin          | 25        | 6.75%        | 2505        | .0125        | Richland               | 70        | 6.75%        | 7005        | .0125        |
| Fulton            | 26        | 6.50%        | 2604        | .0100        | Ross                   | 71        | 7.00%        | 7106        | .0150        |
| Gallia            | 27        | 6.75%        | 2705        | .0125        | Sandusky               | 72        | 6.50%        | 7204        | .0100        |
| Geauga            | 28        | 6.50%        | 2804        | .0100        | Scioto                 | 73        | 7.00%        | 7306        | .0150        |
| Greene            | 29        | 6.50%        | 2904        | .0100        | Seneca                 | 74        | 7.00%        | 7406        | .0150        |
| Guernsey          | 30        | 7.00%        | 3006        | .0150        | Shelby                 | 75        | 7.00%        | 7506        | .0150        |
| Hamilton          | 31        | 6.50%        | 3104        | .0100        | Stark                  | 76        | 6.00%        | 7602        | .0050        |
| Hancock           | 32        | 6.00%        | 3202        | .0050        | Summit                 | 77        | 6.25%        | 7703        | .0075        |
| Hardin            | 33        | 7.00%        | 3306        | .0150        | Trumbull               | 78        | 6.50%        | 7804        | .0100        |
| Harrison          | 34        | 7.00%        | 3406        | .0150        | Tuscarawas             | 79        | 6.50%        | 7904        | .0100        |
| Henry             | 35        | 7.00%        | 3506        | .0150        | Union                  | 80        | 6.50%        | 8004        | .0100        |
| Highland          | 36        | 7.00%        | 3606        | .0150        | Van Wert               | 81        | 7.00%        | 8106        | .0150        |
| Hocking           | 37        | 6.75%        | 3705        | .0125        | Vinton                 | 82        | 7.00%        | 8206        | .0150        |
| Holmes            | 38        | 6.50%        | 3804        | .0100        | Warren                 | 83        | 6.50%        | 8304        | .0100        |
| Huron             | 39        | 7.00%        | 3906        | .0150        | Washington             | 84        | 7.00%        | 8406        | .0150        |
| Jackson           | 40        | 7.00%        | 4006        | .0150        | Wayne                  | 85        | 6.25%        | 8503        | .0075        |
| Jefferson         | 41        | 7.00%        | 4106        | .0150        | Williams               | 86        | 7.00%        | 8606        | .0150        |
| Knox              | 42        | 6.50%        | 4204        | .0100        | Wood                   | 87        | 6.50%        | 8704        | .0100        |
| Lake              | 43        | 6.25%        | 4303        | .0075        | Wyandot                | 88        | 7.00%        | 8806        | .0150        |
| Lawrence          | 44        | 7.00%        | 4406        | .0150        | State Rate             | 89        | 5.50%        | 8922        | .0550        |

**\*County Rate Changes effective January 1, 2006**

Transit Area-COTA

Delaware - COTA

Fairfield - COTA

Licking - COTA

Transit Area Definitions:

Those portions of the Cities of Columbus & Westerville located in Delaware County

Those portions of the Cities of Columbus & Reynoldsburg located in Fairfield County.

That portion of the City of Reynoldsburg located in Licking County.