



Sales & Use Tax Division
P.O. Box 530
Columbus, Ohio 43216-0530
TTY/TDD: 1-800-750-0750
www. tax.ohio.gov

September 2005

Ohio Sales and Use Tax Rate Change Notice

The sales and use tax rates will change for the following counties effective **October 1, 2005**.

Butler County (09)	6.00% to 6.50%
Clinton County (14)	6.50% to 7.00%
Darke County (19)	6.50% to 7.00%
Franklin County (25)	6.25% to 6.75%
Henry County (35)	6.50% to 7.00%
Mahoning County (50)	6.00% to 6.50%
Wyandot County (88)	6.50% to 7.00%

Notice of rate changes can be found on our Web site sixty days prior to the effective date of the change. Please see the enclosed insert 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. Sales tax rate charts can be found on the Web site, or can be obtained by calling 1-888-405-4039.

Semiannual Return Filers - How to File Returns Showing Two Different Rates

Vendors that file form UST-1 on a semiannual basis are required to report the taxable sales and tax liability for two different rates if sales are made in or into a county that has a rate change.

For vendors that file paper returns: Use form UST-1 for the entire six-month period, July 1, 2005 through December 31, 2005. For the period before the rate change, July 1 to September 30, 2005, add a 2 to the beginning of the county code. For example, for Clinton County, the code would be 214. Use the two-digit county code for a rate-change county for reporting sales and tax for the period after the rate change, October 1 to December 31, 2005. The one return is due by January 23, 2006.

For vendors that file through the Ohio Business Gateway (OBG) and the account number begins with 1 to 88: You will need to file two returns for the six-month period. The first period covers sales at the old rate for July 1, 2005 through September 30, 2005 (due October 23, 2005). The second period covers the new rate for October 1, 2005 through December 31, 2005 (due January 23, 2006).

For vendors that file through the OBG and the account number begins with 89, 90, or 99: You will file one return for the entire six-month period, July 1, 2005 through December 31, 2005 (due January 23, 2006). If you have sales into one of the rate change counties, that county will show two lines for the different rate periods as shown for paper filers.

Vendors in rate change counties cannot use Telefile to file returns at two different rates. Please use a paper return or the OBG.

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. Prepare 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. Old rate charts should be destroyed after December 31, 2005. We will send a new rate chart in December.

If you have questions, please contact us at 1-888-405-4039. The Ohio Relay Service phone number for the hearing or speech impaired is 1-800-750-0750.

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
Adams	01	7.00%	0106	.0150	Licking	45	6.50%	4504	.0100
Allen	02	6.50%	0204	.0100	Licking (COTA)	94	6.75%	9405	.0125
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
Coshocton	16	6.50%	1604	.0100	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	Pike	66	6.50%	6604	.0100
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 October 1, 2005**

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.

USE THESE CODES WHEN COMPLETING THE UNIVERSAL TAX RETURNS, FORMS UST-1 AND UUT-1.

<u>COUNTY #</u>	<u>UST-Code</u>	<u>UST-Rate</u>	<u>UUT-Code</u>	<u>UUT-Rate</u>	<u>FILING PERIODS</u>
Butler (09)	09	6.50%	0904	.0100	Monthly for October 1, 2005 AND AFTER
Butler (09)	209	6.00%	0902	.0050	Semiannual/Qtrly - July 1 through September 30, 2005
Butler (09)	09	6.50%	0904	.0100	Semiannual/Qtrly - October 1, 2005 AND AFTER
Clinton (14)	14	7.00%	1406	.0150	Monthly for October 1, 2005 AND AFTER
Clinton (14)	214	6.50%	1404	.0100	Semiannual/Qtrly - July 1 through September 30, 2005
Clinton (14)	14	7.00%	1406	.0150	Semiannual/Qtrly - October 1, 2005 AND AFTER
Darke (19)	19	7.00%	1906	.0150	Monthly for October 1, 2005 AND AFTER
Darke (19)	219	6.50%	1904	.0100	Semiannual/Qtrly - July 1 through September 30, 2005
Darke (19)	19	7.00%	1906	.0150	Semiannual/Qtrly - October 1, 2005 AND AFTER
Franklin (25)	25	6.75%	2505	.0125	Monthly for October 1, 2005 AND AFTER
Franklin (25)	225	6.25%	2503	.0075	Semiannual/Qtrly July 1 through September 30, 2005
Franklin (25)	25	6.75%	2505	.0125	Semiannual/Qtrly for October 1, 2005 AND AFTER
Henry (35)	35	7.00%	3506	.0150	Monthly for October 1, 2005 AND AFTER
Henry (35)	235	6.50%	3504	.0100	Semiannual/Qtrly - July 1 through September 30, 2005
Henry (35)	35	7.00%	3506	.0150	Semiannual/Qtrly - October 1, 2005 AND AFTER
Mahoning (50)	50	6.50%	5004	.0100	Monthly for October 1, 2005 AND AFTER
Mahoning (50)	250	6.00%	5002	.0050	Semiannual/Qtrly - July 1, through September 30, 2005
Mahoning (50)	50	6.50%	5004	.0100	Semiannual/Qtrly - October 1, 2005 AND AFTER
Wyandot (88)	88	7.00%	8806	.0150	Monthly for October 1, 2005 AND AFTER
Wyandot (88)	288	6.50%	8804	.0100	Semiannual/Qtrly - July 1, through September 30, 2005
Wyandot (88)	88	7.00%	8806	.0150	Semiannual/Qtrly - October 1, 2005 AND AFTER