



Table of Contents

Part I: Year in Review	
Year in Review	5
Responsibilities and Organization of the Department	13
Part II: State Taxes Administered by the Tax Commissioner	
Alcoholic Beverage Taxes.....	29
Cigarette and Other Tobacco Products Tax.....	34
Commercial Activity Tax.....	38
Corporation Franchise Tax.....	44
Dealers in Intangibles Tax	45
Estate Tax.....	46
Financial Institutions Tax	48
Gross Casino Revenue Tax.....	52
Horse Racing Tax.....	56
Individual Income Tax - Ohio	59
Kilowatt-Hour Tax.....	76
Motor Vehicle Fuel and Use Tax.....	79
Natural Gas Distribution Tax.....	85
Pass-Through Entity and Trust Withholding Tax	87
Petroleum Activity Tax.....	92
Public Utility Excise Tax.....	95
Replacement Tire Fee	99
Sales and Use Tax	101
Severance Tax	112
Wireless 9-1-1 Tax	116
Part III: Other State Taxes	
Insurance Tax - Domestic	120
Insurance Tax - Foreign	122
Part IV: Revenue Sharing	
Local Government Fund	125
Public Library Fund	129
Public Utility Property Tax Replacement Fund.....	132
Tangible Property Tax Replacement Fund	135
Part V: Local Taxes	
Admissions Tax	139
Alcoholic Beverages Taxes - County	141
Cigarette Tax - County.....	143
Individual Income Tax - School District.....	145
Lodging Tax	148
Manufactured Home Tax	151
Municipal Income Tax.....	156
Municipal Income Tax for Electric Light and Local Exchange Telephone Companies	162
Property Tax - Public Utility Property.....	166
Property Tax - Real Property.....	172
Real Property Conveyance Fee.....	186
Resort Area Gross Receipts Tax	190
Sales and Use Tax - County and Transit Authority.....	192
Part VI: Other Resources	
Business Tax Credits	199
Glossary of Terms	201
Rule Review.....	203
Index of Charts and Tables	204