

Greetings from The Tax Commissioner



I'm pleased to provide you with the 2009 edition of **Ohio's Taxes – A Brief Summary of Major State and Local Taxes in Ohio**.

This publication is designed as a quick reference to state and local taxes in Ohio. It provides the rates, revenues, exemptions, and distributions of revenue for all of Ohio's principal state and local taxes. It also offers brief historical information for each tax as well as comparisons to each of Ohio's neighbors and selected other states.

This book documents a state system of taxation that is currently undergoing great change. The Ohio Department of Taxation continues to implement a five-year, 21 percent reduction in individual income tax rates. The department is also phasing out two key business taxes – on corporation income and on personal property – in favor of a new commercial activity tax.

This edition of the **Brief Summary** has been designated the 2009 edition, based on the year of its release. This is a departure from past practice, when these publications were numbered according to fiscal years. This edition contains the latest information available on state and local taxation in Ohio. For state taxes, this means fiscal year 2008, which ended June 30, 2008.

It was 34 years ago when I edited the first edition of the book, which was suggested by then-Tax Commissioner Gerald S. Collins. My hope is that this publication remains a useful guide to Ohio's taxes on both the state and local levels.

Sincerely,

A handwritten signature in cursive script that reads "Richard A. Levin". The signature is written in dark ink on a light background.

Richard A. Levin
Tax Commissioner