



Introduction

This **Brief Summary** is organized to provide a concise but comprehensive description of each of the principal taxes in Ohio.

The taxes documented in this book are grouped into two parts: **State Taxes** and **Local Taxes**. For each tax, this summary presents information in the following format:

- Taxpayer
- Tax base
- Rates
- Major exemptions
- Revenue for the most current five years
- Disposition of revenue
- Payment dates
- Special provisions and credits
- Primary sections of pertinent Ohio Revised Code
- Responsibility for administration
- History of major changes
- Comparison to similar taxes in other states

The 12 states selected for comparison to Ohio are either neighboring states or are, like Ohio, considered to be large, economically important states.

It is important to note that some taxes may only be imposed and collected by the state, even though the revenue may be shared with local political subdivisions and schools. For taxes permitted to be imposed and collected at the local level, the revenue remains local. Additional information concerning the taxing authority of local governments can be found in the **Introduction to Local Taxes**, in the **Local Taxes** section.