

October 2007

Ohio Sales and Use Tax Rate Change Notice

County Name	County Code	Old Rate	New Rate	Effective Date
Butler	09	6.50%	6.25%	January 1, 2008 (Decrease)
Clark	12	6.50%	7.00%	January 1, 2008 (Increase)
Delaware (COTA)	96	7.00%	7.25%	January 1, 2008 (Increase)
Fairfield (COTA)	93	6.50%	6.75%	January 1, 2008 (Increase)
Fayette	24	6.50%	7.00%	January 1, 2008 (Increase)
Licking (COTA)	94	7.25%	7.50%	January 1, 2008 (Increase)
Shelby	75	7.00%	6.50%	January 1, 2008 (Decrease)

This and future notices of rate changes can be found on our Web site (http://www.tax.ohio.gov/divisions/sales_and_use/rate_changes/index.stm) sixty days prior to the effective date of the change. Please see the second page of this letter 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).

Central Ohio Transit Authority (COTA)

The transit sales and use tax for the Central Ohio Transit Authority will increase from ¼% to ½% effective January 1, 2008, due to voter passage of a ballot issue in November 2006. The rate increase will affect these areas:

- Columbus & Westerville located in Delaware County
- Columbus & Reynoldsburg located in Fairfield County
- Reynoldsburg located in Licking County

The rate increase applies only to the portions of Columbus, Reynoldsburg and Westerville in Delaware, Fairfield and Licking counties. It does not apply to the entire county. Franklin County will not see a rate increase due to the expiration of a ¼% county permissive tax effective the same time as the ¼% transit tax increase. Vendors will need to begin collecting the new rate January 1, 2008, if your business is physically located in one of these areas or you make taxable delivery sales into these areas and are collecting tax based on destination.

If you have any questions regarding the information in this correspondence, please contact us at 1-888-405-4039, or e-mail us through our Web site: 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
Adams	01	7.00%	0106	0.0150	Licking	45	7.00%	4506	0.0150
Allen	02	6.50%	0204	0.0100	*Licking (COTA)	94	7.50%	9408	0.0200
Ashland	03	6.75%	0305	0.0125	Logan	46	7.00%	4606	0.0150
Ashtabula	04	6.50%	0404	0.0100	Lorain	47	6.25%	4703	0.0075
Athens	05	6.75%	0505	0.0125	Lucas	48	6.75%	4805	0.0125
Auglaize	06	7.00%	0606	0.0150	Madison	49	6.75%	4905	0.0125
Belmont	07	7.00%	0706	0.0150	Mahoning	50	6.50%	5004	0.0100
Brown	08	6.75%	0805	0.0125	Marion	51	6.50%	5104	0.0100
*Butler	09	6.25%	0903	0.0075	Medina	52	6.50%	5204	0.0100
Carroll	10	6.50%	1004	0.0100	Meigs	53	6.50%	5304	0.0100
Champaign	11	7.00%	1106	0.0150	Mercer	54	6.50%	5404	0.0100
*Clark	12	7.00%	1206	0.0150	Miami	55	6.50%	5504	0.0100
Clermont	13	6.50%	1304	0.0100	Monroe	56	7.00%	5606	0.0150
Clinton	14	7.00%	1406	0.0150	Montgomery	57	7.00%	5706	0.0150
Columbiana	15	7.00%	1506	0.0150	Morgan	58	7.00%	5806	0.0150
Coshocton	16	7.00%	1606	0.0150	Morrow	59	7.00%	5906	0.0150
Crawford	17	7.00%	1706	0.0150	Muskingum	60	7.00%	6006	0.0150
Cuyahoga	18	7.75%	1809	0.0225	Noble	61	7.00%	6106	0.0150
Darke	19	7.00%	1906	0.0150	Ottawa	62	6.50%	6204	0.0100
Defiance	20	6.50%	2004	0.0100	Paulding	63	7.00%	6306	0.0150
Delaware	21	6.75%	2105	0.0125	Perry	64	6.50%	6404	0.0100
*Delaware(COTA)	96	7.25%	9607	0.0175	Pickaway	65	7.00%	6506	0.0150
Erie	22	6.50%	2204	0.0100	Pike	66	7.00%	6606	0.0150
Fairfield	23	6.25%	2303	0.0075	Portage	67	6.75%	6705	0.0125
*Fairfield (COTA)	93	6.75%	9305	0.0125	Preble	68	7.00%	6806	0.0150
*Fayette	24	7.00%	2406	0.0150	Putnam	69	6.75%	6905	0.0125
Franklin	25	6.75%	2505	0.0125	Richland	70	6.75%	7005	0.0125
Fulton	26	6.50%	2604	0.0100	Ross	71	7.00%	7106	0.0150
Gallia	27	6.75%	2705	0.0125	Sandusky	72	6.75%	7205	0.0125
Geauga	28	6.50%	2804	0.0100	Scioto	73	7.00%	7306	0.0150
Greene	29	6.50%	2904	0.0100	Seneca	74	7.00%	7406	0.0150
Guernsey	30	7.00%	3006	0.0150	*Shelby	75	6.50%	7504	0.0100
Hamilton	31	6.50%	3104	0.0100	Stark	76	6.00%	7602	0.0050
Hancock	32	6.00%	3202	0.0050	Summit	77	6.25%	7703	0.0075
Hardin	33	7.00%	3306	0.0150	Trumbull	78	6.50%	7804	0.0100
Harrison	34	7.00%	3406	0.0150	Tuscarawas	79	6.50%	7904	0.0100
Henry	35	7.00%	3506	0.0150	Union	80	6.50%	8004	0.0100
Highland	36	7.00%	3606	0.0150	Van Wert	81	7.00%	8106	0.0150
Hocking	37	6.75%	3705	0.0125	Vinton	82	7.00%	8206	0.0150
Holmes	38	6.50%	3804	0.0100	Warren	83	6.50%	8304	0.0100
Huron	39	7.00%	3906	0.0150	Washington	84	7.00%	8406	0.0150
Jackson	40	7.00%	4006	0.0150	Wayne	85	6.25%	8503	0.0075
Jefferson	41	7.00%	4106	0.0150	Williams	86	7.00%	8606	0.0150
Knox	42	6.50%	4204	0.0100	Wood	87	6.50%	8704	0.0100
Lake	43	6.25%	4303	0.0075	Wyandot	88	7.00%	8806	0.0150
Lawrence	44	7.00%	4406	0.0150	State Rate	89	5.50%	8922	0.0550

***County Rate Change effective January 1, 2008**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.