



Sales & Use Tax Division
P.O. Box 530
Columbus, Ohio 43216-0530
www.state.oh.us/tax/

August 20, 2002

IMPORTANT NOTICE

The following sales and use tax rate change will be effective **September 1, 2002** as noted:

Columbiana County (15) 6.00% TO 6.50%

MOTOR VEHICLE, ALL-PURPOSE VEHICLE, OFF-HIGHWAY MOTORCYCLE, WATERCRAFT, OUTBOARD MOTOR, AND PERSONAL WATERCRAFT DEALERS ONLY: As to the date of sale, our position is the same as it has been in the past in that the rate of tax shall be that which was in effect on the date the vehicle, all-purpose vehicle, off-highway motorcycle, boat or outboard motor was paid for in its entirety, or when the delivery of the item was taken, whichever is first. "Payment in entirety" may be in the form of cash payment or complete execution and approval of the finance papers.

Sales of Automatic Data Processing, Electronic Information Services and Computer Services; Telecommunication Services; Landscape and Lawncare Services; Private Investigation and Security Services; Building Maintenance and Janitorial Services; Employment Services; Employment Placement Services; and Exterminating Services continue to be subject to the tax rate in effect in the county in which such services are received and the purchaser is located. The tax on these services is to be reported under a Service Vendors License issued by the Department of Taxation.

| NAME | CODE | RATE | NAME | CODE | RATE | NAME | CODE | RATE |
|--------------------|-----------|------------------|----------------|------|-----------|------------|------|-------|
| Adams | 01 | 6.50% | Guernsey | 30 | 6.50% | Muskingum | 60 | 6.50% |
| Allen | 02 | 6.00% | Hamilton | 31 | 6.00% | Noble | 61 | 6.50% |
| Ashland | 03 | 6.25% | Hancock | 32 | 5.50% | Ottawa | 62 | 6.00% |
| Ashtabula | 04 | 6.00% | Hardin | 33 | 6.00% | Paulding | 63 | 6.50% |
| Athens | 05 | 6.25% | Harrison | 34 | 6.50% | Perry | 64 | 6.00% |
| Auglaize | 06 | 6.50% | Henry | 35 | 6.00% | Pickaway | 65 | 6.50% |
| Belmont | 07 | 6.50% | Highland | 36 | 6.00% | Pike | 66 | 6.00% |
| Brown | 08 | 6.25% | Hocking | 37 | 6.25% | Portage | 67 | 6.25% |
| Butler | 09 | 5.50% | Holmes | 38 | 6.00% | Preble | 68 | 6.50% |
| Carroll | 10 | 6.00% | Huron | 39 | 6.50% | Putnam | 69 | 6.25% |
| Champaign | 11 | 6.00% | Jackson | 40 | 6.50% | Richland | 70 | 6.25% |
| Clark | 12 | 6.50% | Jefferson | 41 | 6.50% | Ross | 71 | 6.50% |
| Clermont | 13 | 6.00% | Knox | 42 | 6.00% | Sandusky | 72 | 6.00% |
| Clinton | 14 | 6.00% | Lake | 43 | 5.75% | Scioto | 73 | 6.50% |
| *COLUMBIANA | 15 | See Below | Lawrence | 44 | 6.50% | Seneca | 74 | 6.00% |
| Coshocton | 16 | 6.00% | Licking | 45 | 6.00% | Shelby | 75 | 6.50% |
| Crawford | 17 | 6.50% | Licking (COTA) | | See Below | Stark | 76 | 5.25% |
| Cuyahoga | 18 | 7.00% | Logan | 46 | 6.50% | Summit | 77 | 5.75% |
| Darke | 19 | 6.00% | Lorain | 47 | 5.75% | Trumbull | 78 | 5.50% |
| Defiance | 20 | 6.00% | Lucas | 48 | 6.25% | Tuscarawas | 79 | 6.00% |
| Delaware | 21 | 6.25% | Madison | 49 | 6.25% | Union | 80 | 6.00% |
| Delaware (COTA) | | See Below | Mahoning | 50 | 6.00% | Van Wert | 81 | 6.50% |
| Erie | 22 | 6.00% | Marion | 51 | 6.00% | Vinton | 82 | 6.50% |
| Fairfield | 23 | 5.75% | Medina | 52 | 5.50% | Warren | 83 | 6.00% |
| Fairfield (COTA) | | See Below | Meigs | 53 | 6.00% | Washington | 84 | 6.50% |
| Fayette | 24 | 6.00% | Mercer | 54 | 6.00% | Wayne | 85 | 5.75% |
| Franklin | 25 | 5.75% | Miami | 55 | 6.00% | Williams | 86 | 6.00% |
| Fulton | 26 | 6.00% | Monroe | 56 | 6.50% | Wood | 87 | 6.00% |
| Gallia | 27 | 6.25% | Montgomery | 57 | 6.50% | Wyandot | 88 | 6.00% |
| Geauga | 28 | 5.50% | Morgan | 58 | 6.50% | | | |
| Greene | 29 | 6.00% | Morrow | 59 | 6.50% | | | |

*** Change effective September 1, 2002**

USE THESE CODES WHEN COMPLETING THE UNIVERSAL SALES TAX RETURN, FORM UST-1.

Columbiana Code 15, 6.50% - For September 1, 2002 and after (monthly return filers)
Columbiana Code 215, 6.0% - For JULY 1, 2002 THROUGH AUGUST 31, 2002 (semiannual return filers)
Columbiana Code 15, 6.50% - For SEPTEMBER 1, 2002 THROUGH DECEMBER 31, 2002 (semiannual return filers))

Delaware (COTA), Code 96, 6.50% - those portions of the Cities of Columbus and Westerville located in Delaware County.
Fairfield (COTA), Code 93, 6.0% - those portions of the Cities of Columbus and Reynoldsburg located in Fairfield County.
Licking (COTA), Code 94, 6.25% - that portion of the City of Reynoldsburg located in Licking County.

Should you have any questions, please call 1-888-405-4039.