



*Sales & Use Tax Division
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March 2005

Ohio Sales and Use Tax Rate Change Notice

The sales and use tax rates will change for the following counties effective **April 1, 2005**.

Clark County (12)	7.00%	to	7.50%	(Increase)
Richland County (70)	6.75%	to	7.25%	(Increase)

Notice of rate changes can be found on our website sixty days prior to the effective date of change. Please see below 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. Sales tax rate charts can be found on the website, or can be obtained by calling 1-888-405-4039.

Destination-Based Sourcing

Ohio law has been changed to require retailers/vendors to charge sales tax on goods and services based on the location where the customer takes delivery (destination-based) as opposed to where the vendor is located. There will be a six-month transition period for implementing this change. Vendors may voluntarily start collecting sales tax based on the destination beginning January 1, 2005. On July 1, 2005, the change is mandatory.

Vendor Compensation

Vendors that switch to destination-based sourcing may be eligible for compensation for part of the costs associated with making the change. For more information on destination sourcing vendor compensation, please go to our website at tax.ohio.gov and click on the featured link, titled Streamlined Sales Tax Project or call 1-800-304-3211.

Cumulative Return Filers

Vendors that file under Cumulative Return Authority, (account numbers 89-X3XXXX), are now required to file a new form in addition to form UST-1. Filing the UST-1 will be a combination of origin-based sales, and destination-based sales. The new separate report will require the vendor to report all sales for a six month period as if they were all origin based. All Cumulative vendors whether they make destination sales or not, will be required to file this new form. It will be mailed during June 2005. For more information, please see the Streamlined Sales Tax Project link on our website.

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	7.50%	0106	.0150	Licking	45	7.00%	4504	.0100
Allen	02	7.00%	0204	.0100	Licking (COTA)	94	7.25%	9405	.0125
Ashland	03	7.25%	0305	.0125	Logan	46	7.50%	4606	.0150
Ashtabula	04	7.00%	0404	.0100	Lorain	47	6.75%	4703	.0075
Athens	05	7.25%	0505	.0125	Lucas	48	7.25%	4805	.0125
Auglaize	06	7.50%	0606	.0150	Madison	49	7.25%	4905	.0125
Belmont	07	7.50%	0706	.0150	Mahoning	50	6.50%	5002	.0050
Brown	08	7.25%	0805	.0125	Marion	51	7.00%	5104	.0100
Butler	09	6.50%	0902	.0050	Medina	52	6.50%	5202	.0050
Carroll	10	7.00%	1004	.0100	Meigs	53	7.00%	5304	.0100
Champaign	11	7.50%	1106	.0150	Mercer	54	7.00%	5404	.0100
*Clark	12	7.50%	1206	.0150	Miami	55	7.00%	5504	.0100
Clermont	13	7.00%	1304	.0100	Monroe	56	7.50%	5606	.0150
Clinton	14	7.00%	1404	.0100	Montgomery	57	7.50%	5706	.0150
Columbiana	15	7.50%	1506	.0150	Morgan	58	7.50%	5806	.0150
Coshocton	16	7.00%	1604	.0100	Morrow	59	7.50%	5906	.0150
Crawford	17	7.50%	1706	.0150	Muskingum	60	7.50%	6006	.0150
Cuyahoga	18	8.00%	1808	.0200	Noble	61	7.50%	6106	.0150
Darke	19	7.00%	1904	.0100	Ottawa	62	7.00%	6204	.0100
Defiance	20	7.00%	2004	.0100	Paulding	63	7.50%	6306	.0150
Delaware	21	7.25%	2105	.0125	Perry	64	7.00%	6404	.0100
Delaware(COTA)	96	7.50%	9606	.0150	Pickaway	65	7.50%	6506	.0150
Erie	22	7.00%	2204	.0100	Pike	66	7.00%	6604	.0100
Fairfield	23	6.75%	2303	.0075	Portage	67	7.25%	6705	.0125
Fairfield (COTA)	93	7.00%	9304	.0100	Preble	68	7.50%	6806	.0150
Fayette	24	7.00%	2404	.0100	Putnam	69	7.25%	6905	.0125
Franklin	25	6.75%	2503	.0075	*Richland	70	7.25%	7005	.0125
Fulton	26	7.00%	2604	.0100	Ross	71	7.50%	7106	.0150
Gallia	27	7.25%	2705	.0125	Sandusky	72	7.00%	7204	.0100
Geauga	28	7.00%	2804	.0100	Scioto	73	7.50%	7306	.0150
Greene	29	7.00%	2904	.0100	Seneca	74	7.50%	7406	.0150
Guernsey	30	7.50%	3006	.0150	Shelby	75	7.50%	7506	.0150
Hamilton	31	7.00%	3104	.0100	Stark	76	6.50%	7602	.0050
Hancock	32	6.75%	3203	.0075	Summit	77	6.75%	7703	.0075
Hardin	33	7.50%	3306	.0150	Trumbull	78	6.50%	7802	.0050
Harrison	34	7.50%	3406	.0150	Tuscarawas	79	7.00%	7904	.0100
Henry	35	7.00%	3504	.0100	Union	80	7.00%	8004	.0100
Highland	36	7.00%	3604	.0100	Van Wert	81	7.50%	8106	.0150
Hocking	37	7.25%	3705	.0125	Vinton	82	7.50%	8206	.0150
Holmes	38	7.00%	3804	.0100	Warren	83	7.00%	8304	.0100
Huron	39	7.50%	3906	.0150	Washington	84	7.50%	8406	.0150
Jackson	40	7.50%	4006	.0150	Wayne	85	6.75%	8503	.0075
Jefferson	41	7.50%	4106	.0150	Williams	86	7.50%	8606	.0150
Knox	42	7.00%	4204	.0100	Wood	87	7.00%	8704	.0100
Lake	43	6.75%	4303	.0075	Wyandot	88	7.00%	8804	.0100
Lawrence	44	7.50%	4406	.0150	State Rate	89	6.00%	8924	.0600

***County Rate Change effective April 1, 2005**

Transit Area-COTA

Transit Area Definitions

Delaware - COTA
 Fairfield - COTA
 Licking - COTA

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.

USE THESE CODES WHEN COMPLETING THE UNIVERSAL TAX RETURNS, FORMS UST-1 AND UUT-1.

COUNTY	UST-1 Code	UST-1 Rate	UUT-1 Code	UUT-1 Rate	FILING PERIODS
Clark (12)	12	7.50%	1206	0.0150	Monthly for April 1, 2005 AND AFTER
Clark (12)	212	7.00%	1204	0.0100	Semiannual/Qtrly - January 1, 2005 through March 31,2005**
Clark (12)	12	7.50%	1206	0.0150	Semiannual/Qtrly - April 1, 2005 AND AFTER**
Richland 70)	70	7.25%	7005	0.0125	Monthly for April 1, 2005 AND AFTER
Richland (70)	270	6.75%	7003	0.0075	Semiannual/Qtrly - January 1, 2005 through March 31, 2005**
Richland (70)	70	7.25%	7005	0.0125	Semiannual/Qtrly - April 1, 2005 AND AFTER**

**For semiannual vendors using the Ohio Business Gateway to file the UST-1, Richland and Clark Counties will be listed twice according to the above dates for you to report sales and tax at the appropriate rates.