

Ohio Sales and Use Tax Rate Change Notice

County Name	County Code	Old Rate	New Rate	Effective Date
Adams	01	6.50%	7.00%	April 1, 2006
Carroll	10	6.50%	5.50%	June 1, 2006
Henry	35	7.00%	6.50%	April 1, 2006
Putnam	69	6.75%	6.50%	June 1, 2006
Sandusky	72	6.50%	6.75%	April 1, 2006

This and future notices of rate changes can be found on our Web site sixty days prior to the effective date of the 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.

Semiannual Return Filers - How to File Returns Showing Two Different Rates

Vendors that file form UST-1 on a semiannual basis are required to report the taxable sales and tax liability for two different rates if sales are made in or into a county that has a rate change.

For vendors that file paper returns: Use form UST-1 for the entire six-month period, January 1, 2006 through June 30, 2006. For the period before the rate change, January 1 to March 31, 2006, add a 2 to the beginning of the county code. For example, for Adams County, the code would be 201. Use the two-digit county code for a rate-change county for reporting sales and tax for the period after the rate change, April 1 to June 30, 2006. The one return is due by July 23, 2006. Vendors in Carroll and Putnam Counties will file the two periods of January 1 to May 31, 2006 and June 1 to June 30, 2006. The one return is due July 23, 2006. Refer to the bottom of this document for proper coding.

For vendors that file through the Ohio Business Gateway (OBG) and the account number begins with 1 to 88: You will need to file two returns for the six-month period. The first period covers sales at the old rate for January 1, 2006 through March 31, 2006 (due April 23, 2006). The second period covers the new rate for April 1, 2006 through June 30, 2006 (due July 23, 2006). For sales made from or into Carroll and Putnam Counties, the two periods will be January 1 through May 31, 2006, due June 23, 2006 and June 1 through June 30, 2006, due July 23, 2006.

For vendors that file through the OBG and the account number begins with 89, 90, or 99: You will file one return for the entire six-month period, January 1, 2006 through June 30, 2006 (due July 23, 2006). If you have sales into one of the rate change counties, that county will show two lines for the different rate periods as shown for paper filers.

Vendors in rate change counties cannot use Telefile to file returns at two different rates. Please use a paper return or the OBG.

Important Reminder Concerning Destination Sourcing

May 1, 2006, is the date that businesses with \$30 million or more in taxable delivery sales in 2005 must begin to collect sales tax based on the county of delivery. See the information contained in your sales tax return packet or visit our Web site for further information on the Streamlined Sales Tax

Project (SSTP).

If you have any questions regarding the tax rate changes, 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	1	7.00%	0106	0.0150	Licking	45	7.00%	4506	0.0150
Allen	2	6.50%	0204	0.0100	Licking (COTA)	94	7.25%	9407	0.0175
Ashland	3	6.75%	0305	0.0125	Logan	46	7.00%	4606	0.0150
Ashtabula	4	6.50%	0404	0.0100	Lorain	47	6.25%	4703	0.0075
Athens	5	6.75%	0505	0.0125	Lucas	48	6.75%	4805	0.0125
Auglaize	6	7.00%	0606	0.0150	Madison	49	6.75%	4905	0.0125
Belmont	7	7.00%	0706	0.0150	Mahoning	50	6.50%	5004	0.0100
Brown	8	6.75%	0805	0.0125	Marion	51	6.50%	5104	0.0100
Butler	9	6.50%	0904	0.0100	Medina	52	6.00%	5202	0.0050
Carroll	10	6.50%	1004	0.0100	Meigs	53	6.50%	5304	0.0100
**Carroll	10	5.50%	1000	0.0000	Mercer	54	6.50%	5404	0.0100
Champaign	11	7.00%	1106	0.0150	Miami	55	6.50%	5504	0.0100
Clark	12	7.00%	1206	0.0150	Monroe	56	7.00%	5606	0.0150
Clermont	13	6.50%	1304	0.0100	Montgomery	57	7.00%	5706	0.0150
Clinton	14	7.00%	1406	0.0150	Morgan	58	7.00%	5806	0.0150
Columbiana	15	6.50%	1504	0.0100	Morrow	59	7.00%	5906	0.0150
Coshocton	16	7.00%	1606	0.0150	Muskingum	60	7.00%	6006	0.0150
Crawford	17	7.00%	1706	0.0150	Noble	61	7.00%	6106	0.0150
Cuyahoga	18	7.50%	1808	0.0200	Ottawa	62	6.50%	6204	0.0100
Darke	19	7.00%	1906	0.0150	Paulding	63	7.00%	6306	0.0150
Defiance	20	6.50%	2004	0.0100	Perry	64	6.50%	6404	0.0100
Delaware	21	6.75%	2105	0.0125	Pickaway	65	7.00%	6506	0.0150
Delaware(COTA)	96	7.00%	9606	0.0150	Pike	66	7.00%	6606	0.0150
Erie	22	6.50%	2204	0.0100	Portage	67	6.75%	6705	0.0125
Fairfield	23	6.25%	2303	0.0075	Preble	68	7.00%	6806	0.0150
Fairfield (COTA)	93	6.50%	9304	0.0100	Putnam	69	6.75%	6905	0.0125
Fayette	24	6.50%	2404	0.0100	**Putnam	69	6.50%	6904	0.0100
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	7.00%	7506	0.0150
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	6.50%	3504	0.0100	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 Changes effective April 1, 2006

**County Rate Changes effective June 1, 2006

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.

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
Adams (01)	01	7.00%	0106	0.0150	Monthly for April 1, 2006 and after
Adams (01)	201	6.50%	0104	0.0100	Semiannual/Qtrly January 1 through March 31, 2006
Adams (01)	01	7.00%	0106	0.0150	Semiannual/Qtrly April 1 through June 30, 2006
Carroll (10)	10	5.50%	1000	0.0000	Monthly for June 1, 2006 and after
Carroll (10)	210	6.50%	1004	0.0100	Semiannual/Qtrly January 1 through May 31, 2006
Carroll (10)	10	5.50%	1000	0.0000	Semiannual/Qtrly June 1 through June 30, 2006
Henry (35)	35	6.50%	3504	0.0100	Monthly for April 1, 2006 and after
Henry (35)	235	7.00%	3506	0.0150	Semiannual/Qtrly January 1 through March 31, 2006
Henry (35)	35	6.50%	3504	0.1000	Semiannual/Qtrly April 1 through June 30, 2006
Putnam (69)	69	6.50%	6904	0.0100	Monthly for June 1, 2006 and after
Putnam (69)	269	6.75%	6905	0.0125	Semiannual/Qtrly January 1 through May 31, 2006
Putnam (69)	69	6.50%	6904	0.0100	Semiannual/Qtrly June 1 through June 30, 2006
Sandusky (72)	72	6.75%	7205	0.0125	Monthly for April 1, 2006 and after
Sandusky (72)	272	6.50%	7204	0.0100	Semiannual/Qtrly January 1 through March 31, 2006
Sandusky (72)	72	6.75%	7205	0.0125	Semiannual/Qtrly April 1 through June 30, 2006