



Sales & Use Tax Division
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www. tax.ohio.gov

June 2006

Ohio Sales and Use Tax Rate Change Notice

County Name	County Code	Old Rate	New Rate	Effective Date
Carroll	10	5.50%	6.50%	July 1, 2006
Putnam	69	6.50%	6.75%	July 1, 2006

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 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).

Can Paperless Filing Work For You?

Are you a regular county vendor (account numbers beginning with 01 – 88) with sales tax to report and pay for only one county? Do you have zero sales tax to report and pay for the return filing period? If you answered yes to either of these questions, then Telefile is for you. Single county vendors can file and pay form UST-1 by calling 1-800-697-0440. All vendors, regardless of the number of counties to report, can use the Ohio Business Gateway (OBG) to file and pay returns. You can also use the OBG to file and pay employer withholding tax, school district income tax, and the commercial activity tax. Visit the OBG at obg.ohio.gov. Save time and expense, file paperless!!

New Form ST-CRDO

The Ohio General Assembly passed legislation, S. B. 218, enacting a new section of the Ohio Revised Code, 5739.24. This section requires cumulative return filers, also known as master account holders (account numbers 89-X3XXXX), to file a new report with the Ohio Department of Taxation every six months. This new report is a Cumulative Filing Report for Destination and Origin Sales (form ST-CRDO). The information on this form will allow the Ohio Department of Taxation to determine the amount of compensation that will be provided to impacted counties for loss of revenue that may result due to the change to destination-based sourcing tax collection. The first report will cover the period of January 1, 2006 through June 30, 2006 and is due by July 30, 2006. Failure to file penalties may be applied. Affected vendors should receive information in June 2006 regarding this new filing requirement.

Vendor Compensation

Vendors that have incurred costs associated with switching to destination-based sourcing may be eligible for compensation. For more information on destination sourcing vendor compensation, please go to our Web site at tax.ohio.gov and click on the Streamlined Sales Tax Project logo or call 1-800-304-3211.

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 at tax.ohio.gov.

UST-1 AND UUT-1 CODE & RATE TABLE

UST -1			UUT -1		UST -1			UUT -1	
NAME	CODE	RATE	CODE	RATE	NAME	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	7.25%	9407	0.0175
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	6.50%	0904	0.0100	Medina	52	6.00%	5202	0.0050
*Carroll	10	6.50%	1004	0.0100	Meigs	53	6.50%	5304	0.0100
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	6.50%	1504	0.0100	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	7.50%	1808	0.0200	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	7.00%	9606	0.0150	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	6.50%	9304	0.0100	Preble	68	7.00%	6806	0.0150
Fayette	24	6.50%	2404	0.0100	* 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	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 July 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.