

October 1, 2021 thru December 31, 2021

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 | 7.25% | 0130 | 0.0150 | Licking | 45 | 7.25% | 4530 | 0.0150 |
| Allen | 02 | 6.85% | 0222 | 0.0110 | Licking (COTA) | 94 | 7.75% | 9440 | 0.0200 |
| Ashland | 03 | 7.00% | 0325 | 0.0125 | Logan | 46 | 7.25% | 4630 | 0.0150 |
| Ashtabula | 04 | 6.75% | 0420 | 0.0100 | Lorain | 47 | 6.50% | 4715 | 0.0075 |
| Athens | 05 | 7.25% | 0530 | 0.0150 | Lucas | 48 | 7.25% | 4830 | 0.0150 |
| Auglaize | 06 | 7.25% | 0630 | 0.0150 | Madison | 49 | 7.00% | 4925 | 0.0125 |
| Belmont | 07 | 7.25% | 0730 | 0.0150 | Mahoning | 50 | 7.25% | 5030 | 0.0150 |
| Brown | 08 | 7.25% | 0830 | 0.0150 | Marion | 51 | 7.25% | 5130 | 0.0150 |
| Butler | 09 | 6.50% | 0915 | 0.0075 | Medina | 52 | 6.75% | 5220 | 0.0100 |
| Carroll | 10 | 6.75% | 1020 | 0.0100 | Meigs | 53 | 7.25% | 5330 | 0.0150 |
| Champaign | 11 | 7.25% | 1130 | 0.0150 | Mercer | 54 | 7.25% | 5430 | 0.0150 |
| Clark | 12 | 7.25% | 1230 | 0.0150 | Miami | 55 | 7.00% | 5525 | 0.0125 |
| Clermont | 13 | 6.75% | 1320 | 0.0100 | Monroe | 56 | 7.25% | 5630 | 0.0150 |
| Clinton | 14 | 7.25% | 1430 | 0.0150 | Montgomery | 57 | 7.50% | 5735 | 0.0175 |
| Columbiana | 15 | 7.25% | 1530 | 0.0150 | Morgan | 58 | 7.25% | 5830 | 0.0150 |
| Coshocton | 16 | 7.25% | 1630 | 0.0150 | Morrow | 59 | 7.25% | 5930 | 0.0150 |
| Crawford | 17 | 7.25% | 1730 | 0.0150 | Muskingum | 60 | 7.25% | 6030 | 0.0150 |
| Cuyahoga | 18 | 8.00% | 1845 | 0.0225 | Noble | 61 | 7.25% | 6130 | 0.0150 |
| Darke | 19 | 7.25% | 1930 | 0.0150 | Ottawa | 62 | 7.00% | 6225 | 0.0125 |
| Defiance | 20 | 6.75% | 2020 | 0.0100 | Paulding | 63 | 6.75% | 6320 | 0.0100 |
| Delaware | 21 | 7.00% | 2125 | 0.0125 | Perry | 64 | 7.25% | 6430 | 0.0150 |
| Delaware (COTA) | 96 | 7.50% | 9635 | 0.0175 | Pickaway | 65 | 7.25% | 6530 | 0.0150 |
| Erie | 22 | 6.75% | 2220 | 0.0100 | Pike | 66 | 7.25% | 6630 | 0.0150 |
| Fairfield | 23 | 6.75% | 2320 | 0.0100 | Portage | 67 | 7.00% | 6725 | 0.0125 |
| Fairfield (COTA) | 93 | 7.25% | 9330 | 0.0150 | Preble | 68 | 7.25% | 6830 | 0.0150 |
| Fayette | 24 | 7.25% | 2430 | 0.0150 | Putnam | 69 | 7.00% | 6925 | 0.0125 |
| Franklin | 25 | 7.50% | 2535 | 0.0175 | Richland | 70 | 7.00% | 7025 | 0.0125 |
| Fulton | 26 | 7.25% | 2630 | 0.0150 | Ross | 71 | 7.25% | 7130 | 0.0150 |
| Gallia | 27 | 7.25% | 2730 | 0.0150 | Sandusky | 72 | 7.25% | 7230 | 0.0150 |
| Geauga | 28 | 6.75% | 2820 | 0.0100 | Scioto | 73 | 7.25% | 7330 | 0.0150 |
| Greene | 29 | 6.75% | 2920 | 0.0100 | Seneca | 74 | 7.25% | 7430 | 0.0150 |
| Guernsey | 30 | 7.25% | 3030 | 0.0150 | Shelby | 75 | 7.25% | 7530 | 0.0150 |
| Hamilton | 31 | 7.80% | 3141 | 0.0205 | Stark | 76 | 6.50% | 7615 | 0.0075 |
| Hancock | 32 | 6.75% | 3220 | 0.0100 | Summit | 77 | 6.75% | 7720 | 0.0100 |
| Hardin | 33 | 7.25% | 3330 | 0.0150 | Trumbull | 78 | 6.75% | 7820 | 0.0100 |
| Harrison | 34 | 7.25% | 3430 | 0.0150 | Tuscarawas | 79 | 6.75% | 7920 | 0.0100 |
| Henry | 35 | 7.25% | 3530 | 0.0150 | Union | 80 | 7.00% | 8025 | 0.0125 |
| Highland | 36 | 7.25% | 3630 | 0.0150 | Union (COTA) | 98 | 7.50% | 9835 | 0.0175 |
| Hocking | 37 | 7.25% | 3730 | 0.0150 | Van Wert | 81 | 7.25% | 8130 | 0.0150 |
| Holmes | 38 | 7.00% | 3825 | 0.0125 | Vinton | 82 | 7.25% | 8230 | 0.0150 |
| Huron | 39 | 7.25% | 3930 | 0.0150 | Warren | 83 | 7.00% | 8325 | 0.0125 |
| Jackson | 40 | 7.25% | 4030 | 0.0150 | Washington | 84 | 7.25% | 8430 | 0.0150 |
| Jefferson | 41 | 7.25% | 4130 | 0.0150 | Wayne | 85 | 6.50% | 8515 | 0.0075 |
| Knox | 42 | 7.25% | 4230 | 0.0150 | Williams | 86 | 7.25% | 8630 | 0.0150 |
| Lake | 43 | 7.25% | 4330 | 0.0150 | Wood | 87 | 6.75% | 8720 | 0.0100 |
| Lawrence | 44 | 7.25% | 4430 | 0.0150 | Wyandot | 88 | 7.25% | 8830 | 0.0150 |
| | | | | | State Rate | 89 | 5.75% | 8923 | 0.0575 |

County Rate Change effective October 1, 2021

| <u>Transit Area-COTA</u> | <u>Transit Area Definitions:</u> |
|--------------------------|---|
| Delaware - COTA | Those portions of the Cities of Columbus, Dublin & Westerville located in Delaware County |
| Fairfield - COTA | Those portions of the Cities of Columbus & Reynoldsburg located in Fairfield County. |
| Licking - COTA | That portion of the City of Reynoldsburg located in Licking County. |
| Union - COTA | That portion of the City of Dublin located in Union County. |

| County | # | UST-1 Code | UST-1 Rate | UUT-1 Code | UUT-1 Rate | |
|----------|----|------------|------------|------------|------------|---|
| Paulding | 63 | 63 | 6.75% | 6320 | 0.0100 | Monthly for October 1, 2021 and after |
| Paulding | 63 | 263 | 7.25% | 6330 | 0.0150 | Semiannual/Qtrly for July 1 thru September 30, 2021 |
| Paulding | 63 | 63 | 6.75% | 6320 | 0.0100 | Semiannual/Qtrly for October 1 thru December 31, 2021 |