

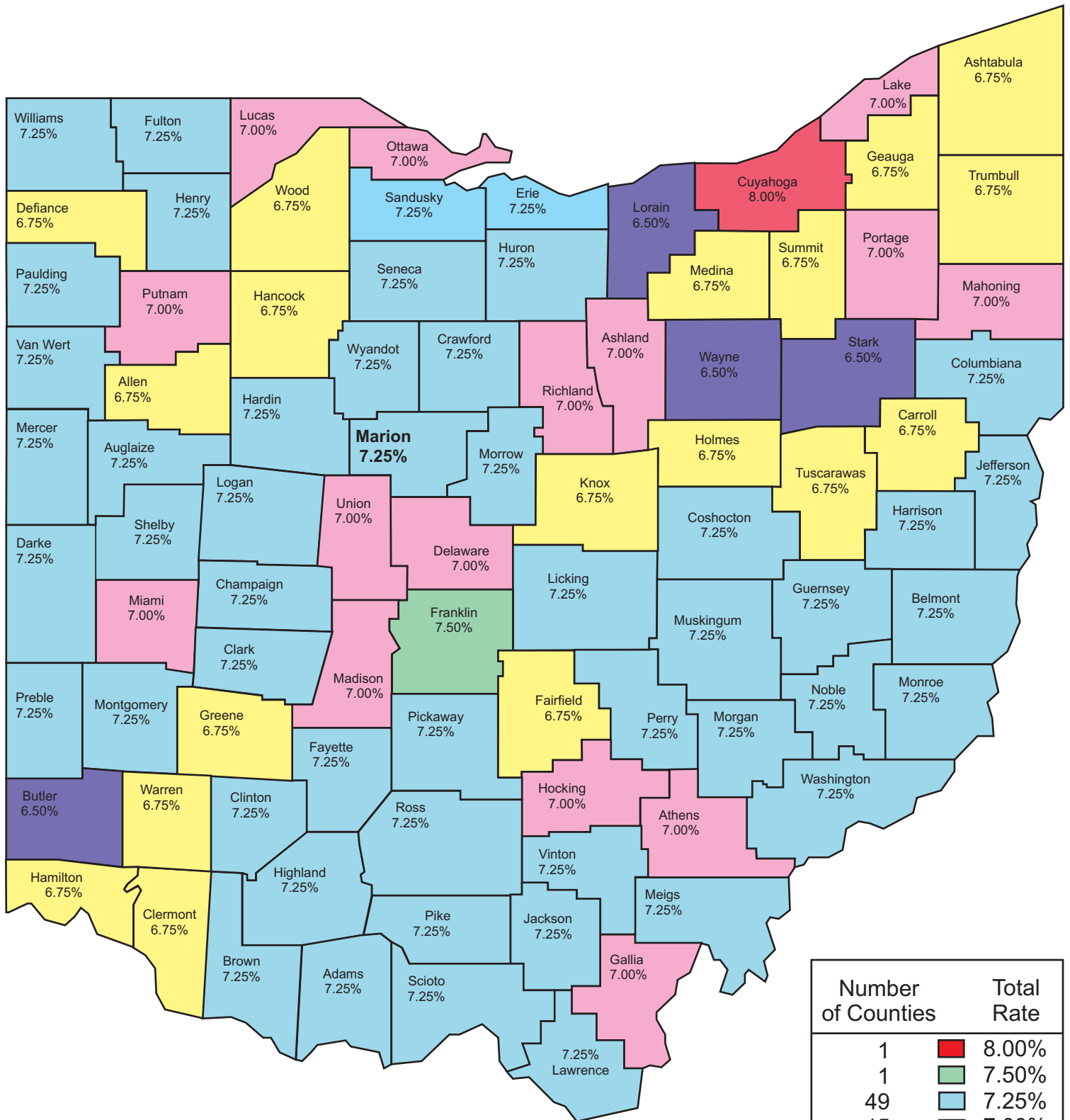
**6.75% Tax Rate**  
**Ohio's Tax Collection Schedule**  
**Sales and Use Tax for State, County and/or Transit Tax**

0.08 to 0.22 ..... 0.01	6.75 to 6.88 ..... 0.46	13.41 to 13.55 ..... 0.91	20.08 to 20.22 ..... 1.36
0.23 to 0.37 ..... 0.02	6.89 to 7.03 ..... 0.47	13.56 to 13.70 ..... 0.92	20.23 to 20.37 ..... 1.37
0.38 to 0.51 ..... 0.03	7.04 to 7.18 ..... 0.48	13.71 to 13.85 ..... 0.93	20.38 to 20.51 ..... 1.38
0.52 to 0.66 ..... 0.04	7.19 to 7.33 ..... 0.49	13.86 to 13.99 ..... 0.94	20.52 to 20.66 ..... 1.39
0.67 to 0.81 ..... 0.05	7.34 to 7.48 ..... 0.50	14.00 to 14.14 ..... 0.95	20.67 to 20.81 ..... 1.40
0.82 to 0.96 ..... 0.06	7.49 to 7.62 ..... 0.51	14.15 to 14.29 ..... 0.96	20.82 to 20.96 ..... 1.41
0.97 to 1.11 ..... 0.07	7.63 to 7.77 ..... 0.52	14.30 to 14.44 ..... 0.97	20.97 to 21.11 ..... 1.42
1.12 to 1.25 ..... 0.08	7.78 to 7.92 ..... 0.53	14.45 to 14.59 ..... 0.98	21.12 to 21.25 ..... 1.43
1.26 to 1.40 ..... 0.09	7.93 to 8.07 ..... 0.54	14.60 to 14.74 ..... 0.99	21.26 to 21.40 ..... 1.44
1.41 to 1.55 ..... 0.10	8.08 to 8.22 ..... 0.55	14.75 to 14.88 ..... 1.00	21.41 to 21.55 ..... 1.45
1.56 to 1.70 ..... 0.11	8.23 to 8.37 ..... 0.56	14.89 to 15.03 ..... 1.01	21.56 to 21.70 ..... 1.46
1.71 to 1.85 ..... 0.12	8.38 to 8.51 ..... 0.57	15.04 to 15.18 ..... 1.02	21.71 to 21.85 ..... 1.47
1.86 to 1.99 ..... 0.13	8.52 to 8.66 ..... 0.58	15.19 to 15.33 ..... 1.03	21.86 to 21.99 ..... 1.48
2.00 to 2.14 ..... 0.14	8.67 to 8.81 ..... 0.59	15.34 to 15.48 ..... 1.04	22.00 to 22.14 ..... 1.49
2.15 to 2.29 ..... 0.15	8.82 to 8.96 ..... 0.60	15.49 to 15.62 ..... 1.05	22.15 to 22.29 ..... 1.50
2.30 to 2.44 ..... 0.16	8.97 to 9.11 ..... 0.61	15.63 to 15.77 ..... 1.06	22.30 to 22.44 ..... 1.51
2.45 to 2.59 ..... 0.17	9.12 to 9.25 ..... 0.62	15.78 to 15.92 ..... 1.07	22.45 to 22.59 ..... 1.52
2.60 to 2.74 ..... 0.18	9.26 to 9.40 ..... 0.63	15.93 to 16.07 ..... 1.08	22.60 to 22.74 ..... 1.53
2.75 to 2.88 ..... 0.19	9.41 to 9.55 ..... 0.64	16.08 to 16.22 ..... 1.09	22.75 to 22.88 ..... 1.54
2.89 to 3.03 ..... 0.20	9.56 to 9.70 ..... 0.65	16.23 to 16.37 ..... 1.10	22.89 to 23.03 ..... 1.55
3.04 to 3.18 ..... 0.21	9.71 to 9.85 ..... 0.66	16.38 to 16.51 ..... 1.11	23.04 to 23.18 ..... 1.56
3.19 to 3.33 ..... 0.22	9.86 to 9.99 ..... 0.67	16.52 to 16.66 ..... 1.12	23.19 to 23.33 ..... 1.57
3.34 to 3.48 ..... 0.23	10.00 to 10.14 ..... 0.68	16.67 to 16.81 ..... 1.13	23.34 to 23.48 ..... 1.58
3.49 to 3.62 ..... 0.24	10.15 to 10.29 ..... 0.69	16.82 to 16.96 ..... 1.14	23.49 to 23.62 ..... 1.59
3.63 to 3.77 ..... 0.25	10.30 to 10.44 ..... 0.70	16.97 to 17.11 ..... 1.15	23.63 to 23.77 ..... 1.60
3.78 to 3.92 ..... 0.26	10.45 to 10.59 ..... 0.71	17.12 to 17.25 ..... 1.16	23.78 to 23.92 ..... 1.61
3.93 to 4.07 ..... 0.27	10.60 to 10.74 ..... 0.72	17.26 to 17.40 ..... 1.17	23.93 to 24.07 ..... 1.62
4.08 to 4.22 ..... 0.28	10.75 to 10.88 ..... 0.73	17.41 to 17.55 ..... 1.18	24.08 to 24.22 ..... 1.63
4.23 to 4.37 ..... 0.29	10.89 to 11.03 ..... 0.74	17.56 to 17.70 ..... 1.19	24.23 to 24.37 ..... 1.64
4.38 to 4.51 ..... 0.30	11.04 to 11.18 ..... 0.75	17.71 to 17.85 ..... 1.20	24.38 to 24.51 ..... 1.65
4.52 to 4.66 ..... 0.31	11.19 to 11.33 ..... 0.76	17.86 to 17.99 ..... 1.21	24.52 to 24.66 ..... 1.66
4.67 to 4.81 ..... 0.32	11.34 to 11.48 ..... 0.77	18.00 to 18.14 ..... 1.22	24.67 to 24.81 ..... 1.67
4.82 to 4.96 ..... 0.33	11.49 to 11.62 ..... 0.78	18.15 to 18.29 ..... 1.23	24.82 to 24.96 ..... 1.68
4.97 to 5.11 ..... 0.34	11.63 to 11.77 ..... 0.79	18.30 to 18.44 ..... 1.24	24.97 to 25.11 ..... 1.69
5.12 to 5.25 ..... 0.35	11.78 to 11.92 ..... 0.80	18.45 to 18.59 ..... 1.25	25.12 to 25.25 ..... 1.70
5.26 to 5.40 ..... 0.36	11.93 to 12.07 ..... 0.81	18.60 to 18.74 ..... 1.26	25.26 to 25.40 ..... 1.71
5.41 to 5.55 ..... 0.37	12.08 to 12.22 ..... 0.82	18.75 to 18.88 ..... 1.27	25.41 to 25.55 ..... 1.72
5.56 to 5.70 ..... 0.38	12.23 to 12.37 ..... 0.83	18.89 to 19.03 ..... 1.28	25.56 to 25.70 ..... 1.73
5.71 to 5.85 ..... 0.39	12.38 to 12.51 ..... 0.84	19.04 to 19.18 ..... 1.29	25.71 to 25.85 ..... 1.74
5.86 to 5.99 ..... 0.40	12.52 to 12.66 ..... 0.85	19.19 to 19.33 ..... 1.30	25.86 to 25.99 ..... 1.75
6.00 to 6.14 ..... 0.41	12.67 to 12.81 ..... 0.86	19.34 to 19.48 ..... 1.31	26.00 to 26.14 ..... 1.76
6.15 to 6.29 ..... 0.42	12.82 to 12.96 ..... 0.87	19.49 to 19.62 ..... 1.32	26.15 to 26.29 ..... 1.77
6.30 to 6.44 ..... 0.43	12.97 to 13.11 ..... 0.88	19.63 to 19.77 ..... 1.33	26.30 to 26.44 ..... 1.78
6.45 to 6.59 ..... 0.44	13.12 to 13.25 ..... 0.89	19.78 to 19.92 ..... 1.34	26.45 to 26.59 ..... 1.79
6.60 to 6.74 ..... 0.45	13.26 to 13.40 ..... 0.90	19.93 to 20.07 ..... 1.35	26.60 to 26.74 ..... 1.80

**6.75% Tax Rate  
(cont'd.)**

26.75 to 26.88 ..... 1.81	29.71 to 29.85 ..... 2.01	32.67 to 32.81 ..... 2.21	35.63 to 35.77 ..... 2.41
26.89 to 27.03 ..... 1.82	29.86 to 29.99 ..... 2.02	32.82 to 32.96 ..... 2.22	35.78 to 35.92 ..... 2.42
27.04 to 27.18 ..... 1.83	30.00 to 30.14 ..... 2.03	32.97 to 33.11 ..... 2.23	35.93 to 36.07 ..... 2.43
27.19 to 27.33 ..... 1.84	30.15 to 30.29 ..... 2.04	33.12 to 33.25 ..... 2.24	36.08 to 36.22 ..... 2.44
27.34 to 27.48 ..... 1.85	30.30 to 30.44 ..... 2.05	33.26 to 33.40 ..... 2.25	36.23 to 36.37 ..... 2.45
27.49 to 27.62 ..... 1.86	30.45 to 30.59 ..... 2.06	33.41 to 33.55 ..... 2.26	36.38 to 36.51 ..... 2.46
27.63 to 27.77 ..... 1.87	30.60 to 30.74 ..... 2.07	33.56 to 33.70 ..... 2.27	36.52 to 36.66 ..... 2.47
27.78 to 27.92 ..... 1.88	30.75 to 30.88 ..... 2.08	33.71 to 33.85 ..... 2.28	36.67 to 36.81 ..... 2.48
27.93 to 28.07 ..... 1.89	30.89 to 31.03 ..... 2.09	33.86 to 33.99 ..... 2.29	36.82 to 36.96 ..... 2.49
28.08 to 28.22 ..... 1.90	31.04 to 31.18 ..... 2.10	34.00 to 34.14 ..... 2.30	36.97 to 37.11 ..... 2.50
28.23 to 28.37 ..... 1.91	31.19 to 31.33 ..... 2.11	34.15 to 34.29 ..... 2.31	37.12 to 37.25 ..... 2.51
28.38 to 28.51 ..... 1.92	31.34 to 31.48 ..... 2.12	34.30 to 34.44 ..... 2.32	37.26 to 37.40 ..... 2.52
28.52 to 28.66 ..... 1.93	31.49 to 31.62 ..... 2.13	34.45 to 34.59 ..... 2.33	37.41 to 37.55 ..... 2.53
28.67 to 28.81 ..... 1.94	31.63 to 31.77 ..... 2.14	34.60 to 34.74 ..... 2.34	37.56 to 37.70 ..... 2.54
28.82 to 28.96 ..... 1.95	31.78 to 31.92 ..... 2.15	34.75 to 34.88 ..... 2.35	37.71 to 37.85 ..... 2.55
28.97 to 29.11 ..... 1.96	31.93 to 32.07 ..... 2.16	34.89 to 35.03 ..... 2.36	37.86 to 37.99 ..... 2.56
29.12 to 29.25 ..... 1.97	32.08 to 32.22 ..... 2.17	35.04 to 35.18 ..... 2.37	38.00 to 38.14 ..... 2.57
29.26 to 29.40 ..... 1.98	32.23 to 32.37 ..... 2.18	35.19 to 35.33 ..... 2.38	38.15 to 38.29 ..... 2.58
29.41 to 29.55 ..... 1.99	32.38 to 32.51 ..... 2.19	35.34 to 35.48 ..... 2.39	38.30 to 38.44 ..... 2.59
29.56 to 29.70 ..... 2.00	32.52 to 32.66 ..... 2.20	35.49 to 35.62 ..... 2.40	38.45 to 38.59 ..... 2.60

# Total State and Local Sales Tax Rates, By County Effective April 2014



New Rates:  
Marion county tax rate 7.25% (previously 6.75%)

Note: Small portions of Delaware, Fairfield, Licking & Union Counties assess a transit authority sales tax levy of 0.50% (not reflected on this map).



**STATE AND PERMISSIVE SALES TAX RATES  
BY COUNTY, APRIL 2014**

County	County Tax Rate	Transit Tax Rate	Total State & Local Rate	County	County Tax Rate	Transit Tax Rate	Total State & Local Rate
Adams	1.50%	--	7.25%	Licking	1.50%	--	7.25%
Allen	1.00	--	6.75	Logan	1.50	--	7.25
Ashland	1.25	--	7.00	Lorain	0.75	--	6.50
Ashtabula	1.00	--	6.75	Lucas	1.25	--	7.00
Athens	1.25	--	7.00	Madison	1.25	--	7.00
Auglaize	1.50	--	7.25	Mahoning	1.00	0.25%	7.00
Belmont	1.50	--	7.25	Marion	1.50	--	7.25
Brown	1.50	--	7.25	Medina	1.00	--	6.75
Butler	0.75	--	6.50	Meigs	1.50	--	7.25
Carroll	1.00	--	6.75	Mercer	1.50	--	7.25
Champaign	1.50	--	7.25	Miami	1.25	--	7.00
Clark	1.50	--	7.25	Monroe	1.50	--	7.25
Clermont	1.00	--	6.75	Montgomery	1.00	0.50	7.25
Clinton	1.50	--	7.25	Morgan	1.50	--	7.25
Columbiana	1.50	--	7.25	Morrow	1.50	--	7.25
Coshocton	1.50	--	7.25	Muskingum	1.50	--	7.25
Crawford	1.50	--	7.25	Noble	1.50	--	7.25
Cuyahoga	1.25	1.00%	8.00	Ottawa	1.25	--	7.00
Darke	1.50	--	7.25	Paulding	1.50	--	7.25
Defiance	1.00	--	6.75	Perry	1.50	--	7.25
Delaware	1.25	--	7.00	Pickaway	1.50	--	7.25
Erie	1.50	--	7.25	Pike	1.50	--	7.25
Fairfield	1.00	--	6.75	Portage	1.00	0.25	7.00
Fayette	1.50	--	7.25	Preble	1.50	--	7.25
Franklin	1.25	0.50	7.50	Putnam	1.25	--	7.00
Fulton	1.50	--	7.25	Richland	1.25	--	7.00
Gallia	1.25	--	7.00	Ross	1.50	--	7.25
Geauga	1.00	--	6.75	Sandusky	1.50	--	7.25
Greene	1.00	--	6.75	Scioto	1.50	--	7.25
Guernsey	1.50	--	7.25	Seneca	1.50	--	7.25
Hamilton	1.00	--	6.75	Shelby	1.50	--	7.25
Hancock	1.00	--	6.75	Stark	0.50	0.25	6.50
Hardin	1.50	--	7.25	Summit	0.50	0.50	6.75
Harrison	1.50	--	7.25	Trumbull	1.00	--	6.75
Henry	1.50	--	7.25	Tuscarawas	1.00	--	6.75
Highland	1.50	--	7.25	Union	1.25	--	7.00
Hocking	1.25	--	7.00	Van Wert	1.50	--	7.25
Holmes	1.00	--	6.75	Vinton	1.50	--	7.25
Huron	1.50	--	7.25	Warren	1.00	--	6.75
Jackson	1.50	--	7.25	Washington	1.50	--	7.25
Jefferson	1.50	--	7.25	Wayne	0.75	--	6.50
Knox	1.00	--	6.75	Williams	1.50	--	7.25
Lake	1.00	0.25	7.00	Wood	1.00	--	6.75
Lawrence	1.50	--	7.25	Wyandot	1.50	--	7.25

**Note:** Municipalities whose boundaries extend both within and beyond Franklin County assess a COTA rate of 0.50% in addition to the posted state and county sales tax rate. Delaware's COTA rate covers the portions of the Cities of Columbus and Westerville located in Delaware County; Fairfield's COTA rate covers the portions of the Cities of Columbus and Reynoldsburg in Fairfield County; Licking County's COTA rate covers the portion of the City of Reynoldsburg located in Licking County, and Union's COTA rate covers the portion of the City of Dublin located in Union County. The current state rate is 5.75%.