





*Business Taxpayer Services Division*  
 800 Freeway Drive North  
 Columbus, Ohio 43229  
 (888) 405-4039 Fax (614) 387-1851  
<http://tax.ohio.gov>

**STATE AND PERMISSIVE SALES TAX RATES  
 BY COUNTY, JULY 2005**

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%	--	7.00%	Licking	1.00%	--	6.50%
Allen	1.00	--	6.50	Logan	1.50	--	7.00
Ashland	1.25	--	6.75	Lorain	0.75	--	6.25
Ashtabula	1.00	--	6.50	Lucas	1.25	--	6.75
Athens	1.25	--	6.75	Madison	1.25	--	6.75
Auglaize	1.50	--	7.00	Mahoning	0.50	--	6.00
Belmont	1.50	--	7.00	Marion	1.00	--	6.50
Brown	1.25	--	6.75	Medina	0.50	--	6.00
Butler	0.50	--	6.00	Meigs	1.00	--	6.50
Carroll	1.00	--	6.50	Mercer	1.00	--	6.50
Champaign	1.50	--	7.00	Miami	1.00	--	6.50
Clark	1.50	--	7.00	Monroe	1.50	--	7.00
Clermont	1.00	--	6.50	Montgomery	1.00	0.50%	7.00
Clinton	1.00	--	6.50	Morgan	1.50	--	7.00
Columbiana	1.50	--	7.00	Morrow	1.50	--	7.00
Coshocton	1.00	--	6.50	Muskingum	1.50	--	7.00
Crawford	1.50	--	7.00	Noble	1.50	--	7.00
Cuyahoga	1.00	1.00%	7.50	Ottawa	1.00	--	6.50
Darke	1.00	--	6.50	Paulding	1.50	--	7.00
Defiance	1.00	--	6.50	Perry	1.00	--	6.50
Delaware	1.25	--	6.75	Pickaway	1.50	--	7.00
Erie	1.00	--	6.50	Pike	1.00	--	6.50
Fairfield	0.75	--	6.25	Portage	1.00	0.25	6.75
Fayette	1.00	--	6.50	Preble	1.50	--	7.00
Franklin	0.50	0.25	6.25	Putnam	1.25	--	6.75
Fulton	1.00	--	6.50	Richland	1.25	--	6.75
Gallia	1.25	--	6.75	Ross	1.50	--	7.00
Geauga	1.00	--	6.50	Sandusky	1.00	--	6.50
Greene	1.00	--	6.50	Scioto	1.50	--	7.00
Guernsey	1.50	--	7.00	Seneca	1.50	--	7.00
Hamilton	1.00	--	6.50	Shelby	1.50	--	7.00
Hancock	0.50	--	6.00	Stark	0.25	0.25	6.00
Hardin	1.50	--	7.00	Summit	0.50	0.25	6.25
Harrison	1.50	--	7.00	Trumbull	1.00	--	6.50
Henry	1.00	--	6.50	Tuscarawas	1.00	--	6.50
Highland	1.50	--	7.00	Union	1.00	--	6.50
Hocking	1.25	--	6.75	Van Wert	1.50	--	7.00
Holmes	1.00	--	6.50	Vinton	1.50	--	7.00
Huron	1.50	--	7.00	Warren	1.00	--	6.50
Jackson	1.50	--	7.00	Washington	1.50	--	7.00
Jefferson	1.50	--	7.00	Wayne	0.75	--	6.25
Knox	1.00	--	6.50	Williams	1.50	--	7.00
Lake	0.50	0.25	6.25	Wood	1.00	--	6.50
Lawrence	1.50	--	7.00	Wyandot	1.00	--	6.50

**NOTE: State rate is now 5.5%.**

**June 28, 2005**