Ohio Department of Taxation
4485 Northland Ridge Blvd.
Columbus, Ohio 43229

FY 2025

Annual Report

Ohio Department of Taxation

Fiscal Year 2025

Annual Report

Prepared by the

Communications Office, Chief Counsel's Office and the Tax Analysis Division with the assistance of numerous operating divisions.

Patricia Harris

Ohio Tax Commissioner

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TAX COMMISSIONER

Patricia Harris

Message from the Tax Commissioner

Dear Governor, Members of the General Assembly, and Fellow Ohioans,

It is both an honor and a responsibility to present the Ohio Department of Taxation's Annual Report for Fiscal Year 2025, as required by Ohio Revised Code 5703.42. This report highlights the Department's work over the past year and serves as a comprehensive resource on Ohio's tax system.

Included within are detailed descriptions of each state tax and 13 local taxes administered by the Department, including tax bases, rates, and key statutory provisions. The report also outlines the operations of three important revenue sharing funds we oversee, along with extensive statistical data related to each tax and fund.

Annual reports from the Department date back more than a century. Together, they provide a rich historical account of Ohio's evolving tax landscape and its impact on citizens, businesses, and government at every level. This year's report continues that tradition, and I hope it will be a valuable tool for those seeking to understand Ohio's tax structure and the work of the Department.

Respectfully,

Patricia Harris
Tax Commissioner

Responsibilities

The mission of the Ohio Department of Taxation (ODT) is to act as one team providing education, innovation, outreach and exceptional service to our customers.

Tax Commissioner. Section 5703.05 of the Ohio Revised Code vests all powers, duties and functions of the Department of Taxation in the Tax Commissioner. The Tax Commissioner is appointed by the Governor, is subject to confirmation by the Ohio Senate, and serves at the pleasure of the Governor.

The Tax Commissioner oversees the administration of most state-collected taxes, several locally collected taxes, and the statewide supervision of real property taxation. In this role, the Commissioner is charged with ensuring that Ohio's tax system is administered fairly, consistently, and in accordance with state law.

Core responsibilities include issuing tax assessments, valuations, determinations, computations, and orders; reviewing or correcting prior assessments or findings; and establishing rules, forms, and other reporting tools to support accurate tax filing and compliance. The Commissioner also oversees the auditing of returns, the imposition of assessments and penalties when appropriate, the approval or denial of tax refunds, and the issuance, suspension, or revocation of designated licenses and permits.

Beyond these broad duties, the Tax Commissioner has several important statutory obligations. These include collecting the majority of Ohio's tax revenue; operating the centralized municipal income tax collection and reporting system for electric light and local exchange telephone companies; and conducting ongoing analysis of the state's tax laws, including the projected revenue impact of proposed legislation.

The Commissioner is also responsible for distributing revenue to local governments across Ohio—such as motor fuel tax allocations, property tax relief reimbursements, and distributions from the Local Government Fund, the Public Library Fund, and other designated funds.

To carry out these responsibilities effectively, the Tax Commissioner is authorized to establish divisions and sections within the Department and to organize the department's work in the manner that best supports efficient and effective tax administration for the State of Ohio.

Customer Service. Exceptional customer service is central to the mission of the Ohio Department of Taxation (ODT). Every day, taxpayers and their representatives turn to ODT for guidance, and the Department strives to provide accurate, timely, and courteous assistance across every point of contact.

ODT delivers customer service through multiple channels, including phone support, correspondence by mail and email, secure web messaging, and in-person assistance at the Department's Welcome Center. ODT also provides help desk support for tax types filed through the Ohio Business Gateway.

Regardless of how customers connect with the Department, ODT remains committed to achieving "first-call resolution" whenever possible. The most common inquiries involve general and technical taxability questions, return preparation and filing requirements, business registration needs, and matters related to refunds, billings, and assessments.

During Fiscal Year 2025, ODT assisted Ohioans through:

- 415,451 phone calls
- 44,104 emails
- 44,815 Ohio Business Gateway help desk cases
- 58,266 web notices (requests)
- 8,171 live chats
- 4,884 in-person visits at the Northland Facility

These interactions reflect ODT's ongoing commitment to providing responsive, reliable service and helping taxpayers meet their obligations with confidence and clarity.

The **Problem Resolution Officer** (PRO) is a statutorily required resource for Ohio's taxpayers. The PRO specifically is to "receive and review inquiries and complaints concerning matters that have been pending before the department for an unreasonable length of time or matters to which a taxpayer has been unable to obtain a satisfactory response after several attempts to communicate with the employee of the department assigned to the taxpayer's case or the employee's immediate supervisor." Most Ohio tax situations are reviewable by the PRO except for final determination appeals, field audits, and collections cases certified to the Ohio Attorney General.

Tax Operations. Tax Operations administers most of Ohio's taxes, including:

- Business Taxes (Commercial Activity Tax, Financial Institutions Tax, Next Generation 9-1-1 Access Fee, Petroleum Activity Tax, Resort Area Gross Receipts Tax, Sales Tax, and Use Tax)
- Excise & Energy Taxes (Adult Use Cannabis, Alcoholic Beverage Tax, Cigarette and Other Tobacco Products Taxes, Horse Racing Tax, Kilowatt-hour Tax, Motor Fuel Tax, International Fuel Tax, Municipal Income Tax for Electric Light and Telephone Companies, Municipal Net Profit Tax, Natural Gas Distribution Tax, Severance Taxes, Public Utility Property and Excise Taxes, Gross Casino Revenue Tax, and Sports Gaming Receipts Tax)
- Employer, School District, Lottery/Casino/Sports Gaming Withholding Taxes;
- Individual and School District Income Taxes
- Pass-through Entity and Fiduciary Taxes

Administration of these taxes includes prescribing returns and schedules, providing customer service to taxpayers on their questions and issues, helping to develop administrative rules and internal procedures, publishing guidance (FAQs, instructions, help topics), examining returns, issuing bills, assessments, and refunds, and processing voluntary disclosure agreements.

The **Office of Agency Performance, Taxpayer Compliance Bankruptcy Section** is tasked with protecting the state's interests in all matters concerning federal bankruptcy cases, researching, filing claims, and coordinating litigation actions with the Ohio Attorney General's Office. In Fiscal Year 2025, the division received 5,683 notices of bankruptcy and processed a total of 1,486 proofs of claims. The Ohio Attorney General's Office collected $4,793,991.02 from bankruptcy claims (excluding uncertified amounts collected through the division directly). The total amount of tax debt included in the department's claims and subject to the jurisdiction of the federal courts for Fiscal Year 2025 is $26,061,672. The section also facilitates 'Offer in Compromise' matters and certified claim settlements with the Ohio Attorney General's Office.

The **Forms Team** coordinates the creation and maintenance of paper and electronic forms and instructions for ODT, including barcoded forms that can be scanned by computers. The unit acts as a liaison with third party software vendors that create third party versions of Ohio's tax forms and payment coupons.

The **Revenue Accounting Division** ensures that tax dollars are properly deposited and distributed in accordance with the law. In Fiscal Year 2025, Revenue Accounting distributed approximately $7.6 billion of various revenues. For more information on distributions, please see: Revenue Accounting Distributions | Department of Taxation (tax.ohio.gov)

In addition, Revenue Accounting records most of the revenue receipts and refund deposits for the individual income and employer withholding taxes, the sales and use taxes, the financial institutions tax, the school district income tax, the motor fuel and use taxes, the International Fuel Tax Agreement, the commercial activity tax, the municipal income tax on net profits and the municipal income tax for electric light companies and telephone companies. The division is also responsible for exception processing for most of the refunds released by the department. The division handles the accounting and reversals for all tax payment errors.

This includes paper checks, electronic funds transfers (EFTs), payments made through OH|TAX, Ohio Business Gateway (OBG), and Treasurer of State debits and credits. Revenue Accounting reconciles EFT payments, OBG

payments, and credit card payments. Revenue Accounting has the additional responsibility of assisting the Office of Budget and Management with the state Annual Comprehensive Financial Report (ACFR).

The **Revenue Processing Division** is the central processing unit for most paper tax returns filed with the Ohio Department of Taxation. The division's primary function is to timely process all paper tax returns, checks, and to scan all incoming correspondence. This is accomplished through receiving, extracting, scanning, and capturing tax returns, correspondence documents, and remittances; storing and retrieving tax documents and depositing taxpayer payments to the bank so that funds are available for distribution to state and local governments. Each fiscal year, the division extensively tests data capture software and software vendor paper returns for both 1D and 2D barcoding. The division processed over 585,000 paper returns, 1.2 million check payments, and scanned almost 9.4 million pages of combined tax returns, checks and correspondence in fiscal year 2025. See Table 1 for volume of paper forms processed by tax type.

Table 1. Volume of Paper Forms by Tax Type, Fiscal Year 2025

Tax Type	Volume
Employer Withholding (for both individual income and school district income taxes)	19,748
School District Income	67,049
Individual Income	375,563
Pass-through Entity Withholding	23,512
Sales Tax	26,400
Tax Equalization property tax forms	73,034

The **Criminal Investigations Division** (CID) consists of 19 sworn agents and two civilian employees who enforce the criminal provisions of Ohio's tax laws. CID was created in 1971 primarily to combat organized crime and the smuggling of untaxed cigarettes. Today, CID enforces most taxes administered by ODT, including tobacco, motor fuel, income, employer withholding, and sales and use taxes.

Support services.

The **Budget and Fiscal Division** performs the internal financial tasks that are necessary for ODT to run its daily operations. Those tasks include preparing and monitoring the operating budget, capital budget, coordinating centralized purchasing, paying invoices, reimbursing travel expenses, managing department assets, generating financial reports, and managing department contracts.

The **Tax Analysis Division** serves as the research and statistics division of ODT providing data, quantitative analysis, revenue estimates, and forecasting to the Tax Commissioner and other customers. The division prepares a tax expenditure report biennially that by state law is submitted to the Governor who submits it to the General Assembly as an appendix to the biennial operating budget. The division performs other functions including assisting with the forecasting and tracking of state tax revenues, estimating and certifying school district income tax rates, and publishing the Tax Data Series for public use.

The **Communications Office** is the Department's hub for coordinating both internal and external communications through various platforms and channels. In Fiscal Year 2025, the office significantly expanded its resources to drive a more focused and expansive outreach and education program for Ohio taxpayers and tax practitioners. The Communications Office remains committed to fulfilling its other responsibilities, most importantly assisting the Tax Commissioner with the discharge of her statutory duties, serving as the first point of contact for the news media, issuing news releases, coordinating interviews and media events, managing content on the Department's website and intranet, social media accounts, and publications, and monitoring media for relevant news and tax industry trends.

The **Facilities Management Office** maintains ODT's office building and grounds, mail operations, and provides building security.

The **Office of Agency Performance** is responsible for functions related to ODT's Human Resources, Internal Compliance, Organizational Development, and Taxpayer Compliance. Human Resources creates, implements, and assesses a range of human resource actions. Organizational Development coordinates and provides practical and applied professional skills and career development opportunities. Internal Compliance independently examines and evaluates the ongoing control processes and acts as a liaison with external auditing authorities. Taxpayer Compliance assists taxpayers on various tax responsibilities when closing a business or filing for bankruptcy in Ohio, subpoena fulfillment requests, and process limited tax waivers.

The **Information Technology (IT)** department plays a pivotal role in supporting the agency's business operations. It ensures seamless functioning and continuous enhancement of the department's technology infrastructure, while providing comprehensive support to empower employees and external customers to use its services efficiently and effectively.

Primary responsibilities of various units under IT consist of:

The **Application Development** team is responsible for creating, maintaining, and enhancing software applications that meet the needs of an organization. The Application Development team plays a pivotal role in driving innovation, enabling digital transformation, and supporting the organization's objectives by delivering reliable, scalable, and user-friendly software solutions. Some of the primary responsibilities and functions include requirement analysis, design and architecture, programming and development, configuration changes, testing and quality assurance, deployment and release management, documentation, and application maintenance and support.

The **Infrastructure and Middleware** team is responsible for managing and maintaining the foundational technology components that support the department's IT operations. This team plays a critical role in maintaining a robust, secure, and scalable IT environment that supports the organization's operations, applications, and services. Their responsibilities include server administration, middleware configuration and support, monitoring and performance optimization, disaster recovery and business continuity, upgrades, and capacity planning.

The **Cybersecurity and Compliance** team plays a crucial role in safeguarding the organization's digital assets, systems, and data from various cyber threats. The cybersecurity team's overarching goal is to minimize risks, protect sensitive data, maintain the integrity of systems, and ensure the organization can withstand and recover from cyber threats and attacks. Our professionals focus on incident response and management, vulnerability management, security awareness and training, compliance and regulatory adherence, policy development and risk assessment.

The **Customer Service** team provides internal Tier 1 help desk and desktop support, endpoint management and identity and access management for agency hardware, software, and applications, such as fulfilling service requests from users, ticket management, user support and communication, patch management, device provisioning and configuration, and endpoint lifecycle management.

IT works closely with the Project Management Office for the delivery of the solutions.

The **Project Management Office** directs and oversees agency projects and tasks associated with the development, enhancement, and upgrade of applications, systems, hardware, and software in support of tax administration.

The **Legislation Division** coordinates ODT's legislative affairs including monitoring state and federal tax legislation, analyzing proposed tax bills and amendments, assisting legislators with constituent inquiries, attending committee hearings and representing the Department before members of the Ohio General Assembly.

Office of the Chief Counsel – Legal Division. The Office of the Chief Counsel is responsible for the supervision of all legal affairs of ODT.

Legal Counsels are embedded in other department divisions to provide legal advice on tax law and the administration of taxes as well as drafting legislation, regulatory rules, tax opinions, and information releases. Another duty of the Legal Division is to conduct most of the administrative appeal hearings within the Department, issue the Tax Commissioner's final determination in these tax matters, and serve as a liaison with the Ohio Attorney General's Office for all litigation that involves the Department of Taxation except personnel actions.

The legal intern program continued this year, welcoming two new interns alongside three returning participants. These interns supported ODT attorneys with a range of legal tasks, including drafting final determinations, researching taxpayer inquiries and requests for advice, and preparing transcripts for the Ohio Board of Tax Appeals.

Additionally, the division:

- Serves as a liaison with the Ohio Attorney General's Office for all litigation that involves the Department of Taxation except personnel actions.
- Manages substantive tax cases at the Ohio Board of Tax Appeals, the Ohio Supreme Court, and various courts throughout the federal and state court systems.

Note: As of July 1, 2025, there were roughly 241 cases on appeal at the Board of Tax Appeals, the state appeals court system, and the Ohio Supreme Court.

The **Audit Division** conducts audits of most major state business taxes. During Fiscal Year 2025, the Audit Division completed the following numbers and types of audits:

Table 2. Completed Audits by Audit Division

Tax Type	Audits Completed
Commercial Activity	830
Employer Withholding	146
Financial Institutions	22
International Fuel Tax Agreement	492
International Registration Plan	527
Master Settlement Agreement	36
Pass-through Entity	90
Resort Tax	2
Sales and Use	1617
School District Withholding	4
Total	**3766**

Table 3: Ohio Individual Income & School District Income Tax Return Filing

State Returns	2020	2021	2022	2023	2024
Total Paper	454,346	373,228	341,889	264,260	263,528
Total Electronic	5,446,986	5,482,749	5,450,131	5,127,585	5,193,204
Total State Returns	5,901,332	5,855,977	5,792,020	5,391,845	5,456,732

Source: Ohio Department of Taxation

Table 3: Ohio Individual Income & School District Income Tax Return Filing					
% Filed on Paper	7.7%	6.4%	5.9%	4.9%	4.8%
% Filed Electronically	92.3%	93.6%	94.1%	95.1%	95.2%
School District Returns					
Total Paper	75,430	68,813	59,348	47,675	42,276
Total Electronic	862,306	894,304	906,069	810,633	818,388
Total State Returns	937,736	958,117	965,417	858,308	860,664
% Filed on Paper	8.0%	6.7%	6.15%	5.55%	4.9%
% Filed Electronically	92.0%	93.3%	93.85%	94.45%	95.1%

Source: Ohio Department of Taxation

Table 4 - Tax Assessments Levied and Unpaid Assessments Certified for Collection: Fiscal Year 24/ 25

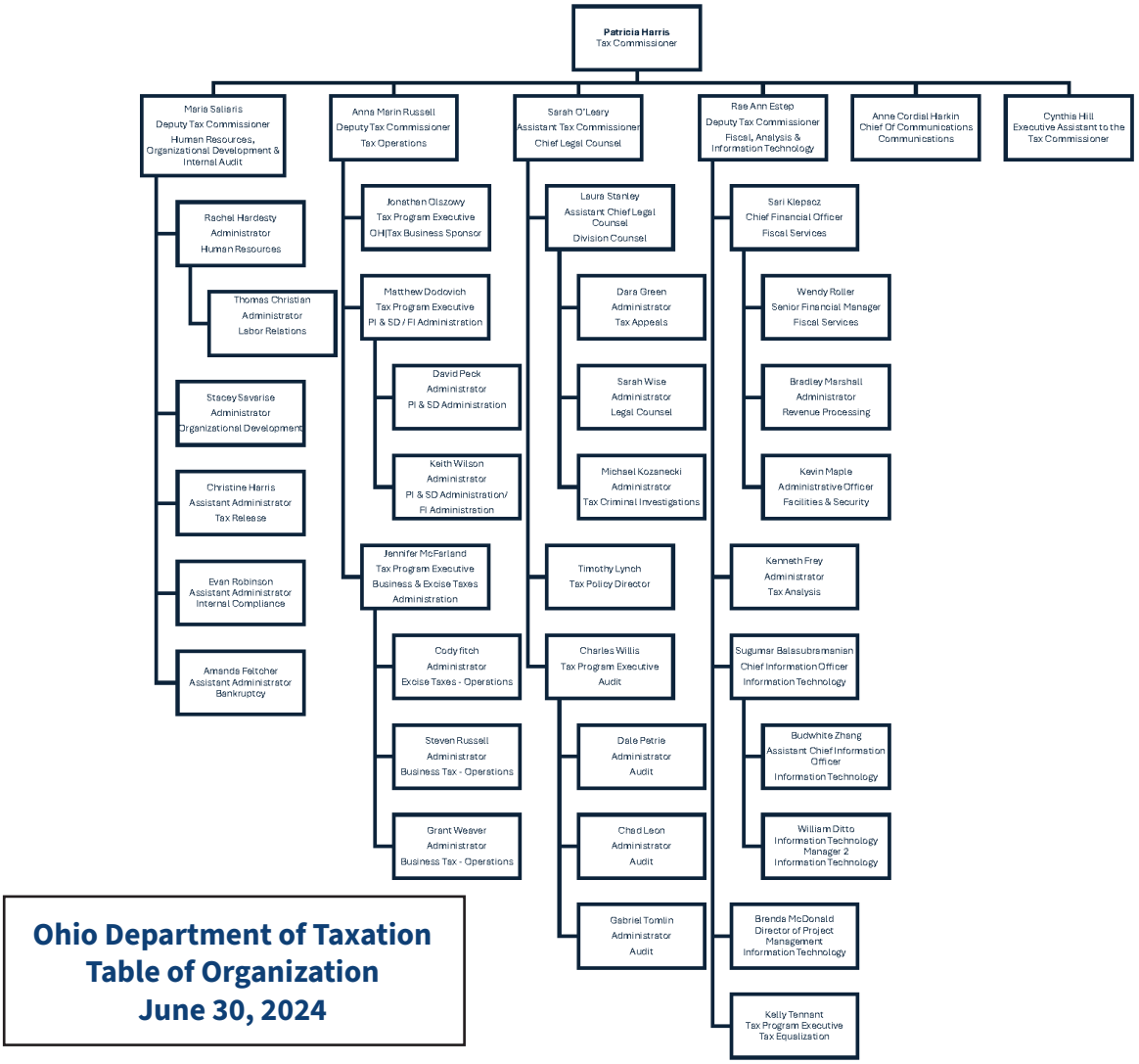
Tax Type	All Assessment Levied				All Unpaid Assessment Certified for Collection			
	FY 2024		FY 2025		FY 2024		FY 2025	
	Amount	Number	Amount	Number	Amount	Number	Amount	Number
Adult Use Cannabis	$ -	-	$ 68,353	1	$ -	-	$ -	-
Alcoholic Beverage	$ 4,263,327	844	$ 3,759,874	1,201	$ 7,243,682	576	$ 1,496,266	625
Casino	$ -	-	$ -	-	$ -	-	$ -	-
Cigarette	$ 133,801	9	$ 869,371	565	$ 727,615	3	$ 9,908	7
Commercial Activity	$ 363,418,230	63,214	$ 406,203,240	63,770	$ 298,304,932	49,613	$ 307,454,199	53,675
Employer and School District Withholding	$ 75,543,357	21,768	$ 57,926,327	18,645	$ 41,042,519	17,062	$ 16,887,094	4,805
Financial Institutions	$ 29,273,357	95	$ 37,240,510	116	$ 13,857,845	47	$ 19,753,478	61
Individual Income	$ 74,442,664	48,552	$ 107,596,181	81,218	$ 33,754,839	28,466	$ 93,820,879	52,100
International Fuel Tax Agreement (IFTA)	$ 1,769,650	1,400	$ 1,993,249	1,350	$ 1,172,551	944	$ 1,451,396	940
Kilowatt Hour	$ 3,815,094	82	$ 1,679,259	52	$ 2,869,368	68	$ 412,962	41
Master Settlement Agreement	$ 202,000	237	$ 236,750	311	$ 151,900	157	$ 159,832	214
Motor Fuel	$ 1,999,332	253	$ 4,896,556	219	$ 15,991,867	172	$ 67,104	101
Municipal Net Profit	$ 19,371,219	852	$ 25,568,906	961	$ 11,615,118	622	$ 18,721,443	686
Natural Gas Distribution	$ -	-	$ 9,637,086	1	$ -	-	$ -	-
Next Generation 911 Access Fee (fka Wireless 911 Charge)	$ 2,611,727	490	$ 4,398,409	810	$ 2,192,276	438	$ 3,393,924	639
Other Tobacco Products	$ 2,249,704	600	$ 2,261,528	610	$ 4,329,411	366	$ 1,220,895	362
Pass Through Entity/ Fiduciary Income	$ 102,962,075	5,989	$ 70,423,997	8,352	$ 46,834,057	3,284	$ 39,277,799	5,314
Petroleum Activity	$ 1,463,505	41	$ 1,281,420	59	$ 1,878,286	54	$ 1,018,764	38
Public Utility Excise	$ 156,522	9	$ 483,002	11	$ 185,138	7	$ 234,450	5
Replacement Tire Fee	$ 184,355	48	$ 443,712	88	$ 139,394	29	$ 251,285	63
Resort Area	$ 504,031	63	$ 805,022	81	$ 237,938	40	$ 637,713	54
Sales and Use	$ 500,924,123	277,826	$ 442,845,052	345,613	$ 337,831,455	230,197	$ 301,125,400	270,061
School District Income	$ 31,584,317	84,491	$ 27,649,971	93,457	$ 19,525,867	55,079	$ 34,991,278	80,948
Severance	$ 2,150,337	606	$ 2,615,866	661	$ 2,417,973	464	$ 1,249,710	496
Sports Gaming Receipts	$ 1,089	2	$ 1,919,615	7	$ 52	1	$ 2,340	3
TOTAL	**$ 1,219,023,816**	**507,471**	**$ 1,212,803,257**	**618,159**	**$ 842,304,080**	**387,689**	**$ 843,638,120**	**471,238**

Table 5 - Collections from Audit and Compliance Programs: Fiscal Year 2025

Tax Type	Billing Collections	Assessment Collections	Audit Collections	Voluntary Disclosure Agreement Collections	Total FY2025	% of Total
Adult Use Cannabis	$ 268,048	$ -	$ -	$ -	$ 268,048	0.03%
Alcoholic Beverage	$ 210,249	$ 310,178	$ -	$ -	$ 520,426	0.06%
Casino	$ 114	$ -	$ -	$ -	$ 114	0.00%
Cigarette	$ 100,875	$ 448,053	$ -	$ -	$ 548,928	0.06%
Commercial Activity	$ 65,264,401	$ 76,670,646	$ 38,498,845	$ 14,846,365	$ 195,280,257	21.99%
Employer and School District Withholding	$ 11,844,748	$ 27,674,570	$ 2,334,280	$ -	$ 41,853,598	4.71%
Financial Institutions	$ 2,389,884	$ 912,895	$ 4,030,869	$ 426,912	$ 7,760,560	0.87%
Individual Income	$ 24,491,261	$ 122,060,570	$ -	$ 11,651	$ 146,563,482	16.51%
International Fuel Tax Agreement (IFTA)	$ 437,863	$ 683,075	$ 182,849	$ -	$ 1,303,787	0.15%
Kilowatt Hour	$ 469,185	$ 171,003	$ -	$ -	$ 640,188	0.07%
Master Settlement Agreement	$ -	$ 44,993	$ -	$ -	$ 44,993	0.01%
Motor Fuel	$ 4,889,565	$ 1,145,367	$ -	$ -	$ 6,034,932	0.68%
Municipal Net Profit Tax	$ 1,033,792	$ 1,984,192	$ -	$ -	$ 3,017,983	0.34%
Natural Gas Distribution	$ 298,312	$ 2,350,283	$ -	$ -	$ 2,648,595	0.30%
Next Generation 911 Access Fee (fka Wireless 911 Charge)	$ 230,214	$ 63,930	$ -	$ -	$ 294,144	0.03%
Other Tobacco Products	$ 1,086,835	$ 349,403	$ -	$ -	$ 1,436,238	0.16%
Pass-Through Entity/Fiduciary Income	$ 24,111,466	$ 26,296,075	$ 3,546,849	$ 4,096,734	$ 58,051,125	6.54%
Petroleum Activity	$ 2,330,124	$ 67,163	$ -	$ -	$ 2,397,288	0.27%
Public Utility Excise	$ 2,123,671	$ 267,592	$ -	$ -	$ 2,391,263	0.27%
Replacement Tire Fee	$ 163,522	$ 8,693	$ -	$ -	$ 172,215	0.02%
Resort Area	$ 106,553	$ 776,728	$ -	$ -	$ 883,280	0.10%
Sales and Use	$ 65,411,251	$ 213,807,549	$ 16,913,011	$ 73,220,578	$ 369,352,389	41.60%
School District Income	$ 6,316,654	$ 37,694,361	$ -	$ 1,130	$ 44,012,145	4.96%
Severance	$ 1,198,314	$ 1,183,313	$ -	$ -	$ 2,381,628	0.27%
Sports Gaming Receipts	$ 540	$ 10,211	$ -	$ -	$ 10,751	0.00%
TOTAL	$ 214,777,442	$ 514,980,842	$ 65,506,703	$ 92,603,370	$ 887,868,358	100%

Table 6: Ohio Tax Commissioners (1939 to present)

Tax Commissioner	Began Service	Ended Service	Appointing Governor
William S. Evatt	June 3, 1939	December 31, 1944	John W. Bricker
C. Emory Glander	January 1, 1945	January 31, 1951	Frank J. Lausche
John W. Peck	February 1, 1951	January 31, 1954	Frank J. Lausche
Stanley J. Bowers	February 1, 1954	April 14, 1963	Frank J. Lausche
Louis J. Schnieder	April 15, 1963	December 29, 1964	James A. Rhodes
Gerald A. Donahue	January 4, 1965	March 12, 1966	James A. Rhodes
Gail W. Porterfield	March 13, 1966	January 10, 1971	James A. Rhodes
Robert J. Kosydar	January 11, 1971	January 12, 1975	John Gilligan
Gerald S. Collins	January 13, 1975	September 10, 1975	James A. Rhodes
Edgar L. Lindley	September 11, 1975	January 9, 1983	James A. Rhodes
Joanne Limbach	January 10, 1983	January 13, 1991	Richard F. Celeste
Roger W. Tracy	January 14, 1991	January 11, 1999	George V. Voinovich
James J. Lawrence	January 11, 1999	June 30, 1999	Bob Taft
Thomas M. Zaino	July 1, 1999	October 31, 2003	Bob Taft
J. Patrick McAndrew	November 1, 2003	January 11, 2004	Bob Taft
William W. Wilkins	January 12, 2004	January 7, 2007	Bob Taft
Richard A. Levin	January 8, 2007	January 9, 2011	Ted Strickland
Joseph W. Testa	January 10, 2011	January 13, 2019	John R. Kasich
Jeffery A. McClain	January 14, 2019	December, 31, 2022	Mike DeWine
Sarah E. O'Leary	January 1, 2023	February 12, 2023	Mike DeWine
Patricia D. Harris	February 13, 2023	Present	Mike DeWine



Ohio Department of Taxation
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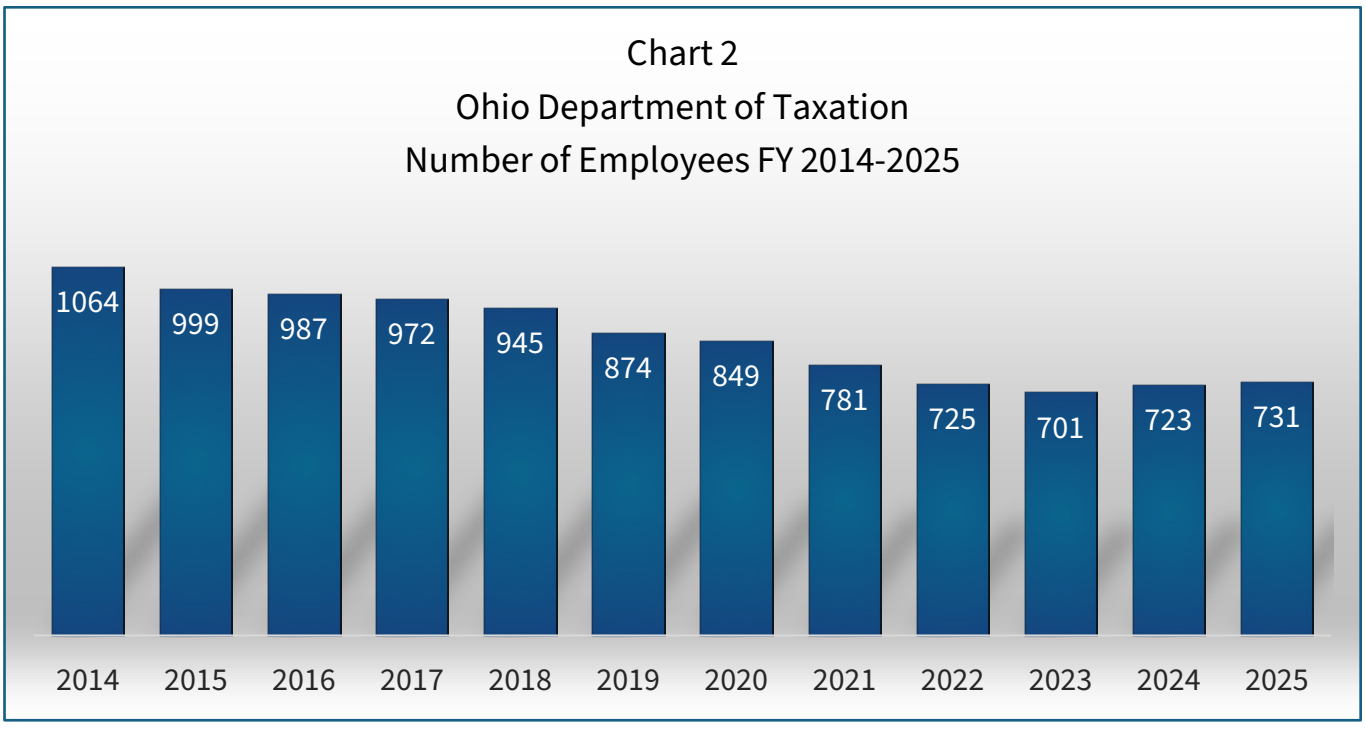
June 30, 2024



Alcoholic Beverage Taxes

Overview. Responsibility for administering Ohio's taxes on alcoholic beverages is split between the Ohio Department of Taxation (ODT) and the Ohio Department of Commerce's Division of Liquor Control. This chapter covers only the role of ODT in administering Ohio's excise taxes on beer, wine, cider, and mixed beverages of up to 21 percent alcohol by volume (ABV).

During fiscal year 2025, collections of alcoholic beverage taxes administered by ODT totaled approximately $63.5 million. Of this amount, approximately $60.0 million was deposited into the General Revenue Fund (GRF), approximately $1.0 million was deposited into the Ohio Grape Industries Fund, and $2.5 million remained in the alcoholic beverage holding fund.

ODT also administers and collects county permissive taxes on beer, wine, cider, and mixed beverages. Cuyahoga County is the only county in Ohio permitted by state law to levy such taxes. Please see the Local Taxes section for details.

The Division of Liquor Control, administers a separate tax on spirituous liquor containing more than 21 percent ABV. During fiscal year 2025, collections of spirituous liquor tax were approximately $54.4 million.

Taxpayer (R.C. 4301.42-.43, 4303.33, 4305.01). The alcoholic beverage taxes are levied on manufacturers, bottlers and canners, wholesale dealers, distributors, and retail dealers.

Tax Base (R.C. 4301.01). The tax base is comprised of beer, wine, cider, and mixed beverages up to 21 percent of ABV. These beverages are defined in law as follows:

- Beer includes all beverages brewed or fermented wholly or in part from malt products containing at least 0.5 percent ABV.
- Mixed beverages include bottled and prepared cordials, cocktails, highballs, and solids and confections that are obtained by mixing any type of whiskey, neutral spirits, brandy, gin, or other distilled spirits with, or over, carbonated or plain water, pure juices from flowers and plants, and other flavoring materials. They contain at least 0.5 percent and not more than 21 percent ABV.
- Wine, including sparkling wine and vermouth, includes all liquids fit to use for beverage purposes made from the fermented juices of grapes, fruits, or other agricultural products, except it does not include cider. It contains at least 0.5 percent and not more than 21 percent ABV (by law, wine with less than 4 percent ABV is not subject to the tax).
- Cider means all liquids fit to use for beverage purposes that are made through the normal alcoholic fermentation of the juice of apples including flavored, sparkling, or carbonated cider, and cider made from pure condensed apple must. It contains at least 0.5 percent ABV and not more than 6 percent alcohol by weight.

Tax Rates. Excise tax rates on each alcoholic beverage vary by type and alcohol content. The state rates are as follows:

Type of Product	Code Section	Measure	Rate
Beer in bottles or cans (12 ounces or less)	4301.42	per ounce	0.14 cents
Beer in bottles or cans (more than 12 ounces)	4301.42	6 oz. or fraction thereof	0.84 cents
Wine (containing 4-14% ABV)	4301.43-.432	gallon	$0.32
Wine (containing 14-21% ABV)	4301.43-.432	gallon	$1.00
Vermouth	4301.43-.432	gallon	$1.10
Sparkling wine	4301.43-.432	gallon	$1.50

Type of Product	Code Section	Measure	Rate
Cider	4301.43	gallon	$0.24
Mixed Beverages	4301.43	gallon	$1.20
Beer in barrels	4305.01	31 gallons	$5.58

Exempt Products and Sales (R.C. 4301.23, 4301.43, 4307.05, 4307.07). Alcoholic beverage taxes do not apply to sacramental wine used in religious rites, sales to the federal government, or sales for resale outside of Ohio.

Tax Filing and Payment Dates (R.C. 4303.33). The beer and malt beverage monthly advance tax payment is due on or before the 18th day of each month for that month's estimated tax liability. The beer and malt beverages tax return is due monthly on or before the 10th day of the month following the reporting period. The wine and mixed beverages tax return is due on or before the 18th day of the month following the reporting period.

Tax Discounts, Credits, and Exemptions (R.C. 4303.33-.333). An advance tax payment credit is available to beer permit holders equal to 3 percent of the amount of tax received by the 18th day of the month for which the tax is paid. A discount also is allowed on the balance of the tax due (after the advance payment) when received by the 10th day of the following month. This additional discount is the smaller of the following: 3 percent of 10 percent of the advance payment or 3 percent of the net amount of the tax due after deducting the advance payment. A 3 percent discount is allowed to wine and mixed beverage permit holders on the amount of the monthly payment when the payment is received on or before the 18th day of the month following the reporting period.

Any A-1c permit holder (i.e., a manufacturer of beer with total production not to exceed 31 million gallons in a calendar year) or S-1 permit holder (i.e., a seller of beer or wine of less than 250,000 gallons per year to personal consumers via mail order) is allowed a credit against taxes levied in the following calendar year on beer sold or distributed in Ohio so long as total production of beer, wherever produced, does not exceed 9.3 million gallons. The credit may be claimed monthly as the reports required are due. At the time the report for December is due for a calendar year during which a permit holder claimed an exemption, if the permit holder has paid the tax levied under sections 4301.42 and 4305.01 of the Revised Code, the permit holder may claim a refund of such tax paid or shall remit any additional tax due because the permit holder did not qualify for the exemption on the December report.

Any A-2 or A-2f permit holder (i.e., a manufacturer of wine or an Ohio farm winery), or S permit holder (i.e., a seller of wine to personal consumers via mail order) whose total production of wine, wherever produced, which but for this exemption is taxable in Ohio, does not exceed 500,000 gallons in a calendar year is allowed an exemption from this excise tax. The exemption may be claimed monthly against current taxes levied under such section as the reports are due. At the time the report for December is due for a calendar year during which a permit holder claimed an exemption, if the permit holder has paid the tax levied, the permit holder may claim a refund of such tax paid during the calendar year.

Disposition of Revenue (R.C. 924.51-.55, 4301.423, 4301.43-432, 4301.46, 4305.01). The taxes collected are deposited in the GRF, except 5 cents per gallon of the excise tax on wine, including sparkling wine and vermouth, which is deposited in the Ohio Grape Industries Fund.

Comparisons with Competitor States (as of August 1, 2025).

Unless otherwise noted, the percentages refer to ABV. One barrel equals 31 gallons. Conversions to gallons and barrels have been made for purposes of comparisons including rounding to the nearest cent.

Georgia	Beer: $10 per barrel Wine (14 percent or less): up to $1.51 per gallon Wine (14-21 percent): up to $2.54 per gallon Distilled spirits (less than 190 proof): up to $3.79 per gallon Distilled spirits (190 proof and greater): up to $5.30 per gallon (all shown inclusive of import tax)
Indiana	Beer, malt beverages, and cider: $3.57 per barrel Wine (less than 21 percent): $0.47 per gallon Mixed beverages (15 percent or less): $0.47 per gallon Distilled spirits (21 percent and greater): $2.68 per gallon
Kentucky	Beer, malt beverages, and weak cider: $2.50 per barrel Wine and cider: $0.50 per gallon Distilled spirits (less than 6 percent): $0.25 per gallon Distilled spirits (6 percent and greater): $1.92 per gallon
Michigan	Beer: $6.30 per barrel Wine (16 percent or less): $0.51 per gallon Wine (greater than 16 percent): $0.76 per gallon Mixed drinks (10 percent or less): $1.14 per gallon Distilled spirits (including wine 21 percent and greater): 12 percent of selling price
North Carolina	Beer: $19.13 per barrel Wine (less than 17 percent): $1.00 per gallon Wine (17-24 percent): $1.11 per gallon Distilled spirits: 30 percent of selling price
Pennsylvania	Beer, malt beverages and cider: $2.48 per barrel Distilled spirits: 18 percent of selling price
Tennessee	Beer (under 8 percent alcohol by weight): $39.89 per barrel Wine and beer (over 7 percent alcohol by weight): $1.21 per gallon[1] Alcoholic beverages (7 percent alcohol by weight or less): $1.10 per gallon[1] Distilled spirits (over 7 percent alcohol by weight): $4.40 per gallon[1]
Texas	Beer (4 percent alcohol by weight or less): $6.00 per barrel Ale and malt liquor (over 4 percent alcohol by weight or less): $6.14 per barrel Wine (14 percent or less): $0.204 per gallon Wine (greater than 14 percent): $0.408 per gallon Sparkling wine: $0.516 per gallon Distilled spirits: $2.40 per gallon Mixed beverages: 6.7 percent of gross receipts
West Virginia	Beer and similar products (less than 12 percent): $5.50 per barrel Wine: $1.00 per gallon Distilled spirits: 5 percent of the retail price

[1] Additional $0.15 per case enforcement charge.

History of Collections

Table 1: Alcoholic Beverage Taxes collections: Fiscal Years 2021-2025 (in millions)

Fiscal Year	Beer	Wine & Mixed Beverages	Liquor	Hold Fund	Total
2021	$43.1	$18.0	$57.6	$2.6	$121.3
2022	40.8	22.1	57.9	-3.1	117.7
2023	41.8	23.9	57.3	1.1	124.2
2024	38.1	23.6	56.6	(1.4)	116.9
2025	**35.9**	**25.1**	**54.4**	**2.5**	**117.9**

Source: Office of Budget and Management financial reports.

History of Major Changes

1805	First saloon license law enacted permitting counties to charge annual fees of between $4 and $12.
1851	New Ohio Constitution prohibits the licensing of liquor traffic but permits the legislature to "provide against evils resulting therefrom."
1886	After two previous taxes are struck down, the Dow Law is enacted, a $200 annual tax on the traffic of liquor and $100 annual tax on the traffic of "malt or vinous" alcohol. Generally, the tax applies to saloons; manufacturers are exempted. Initially, proceeds are split between county treasuries and county poor funds. The Dow Law, framed as an "act providing against the evils" of spirituous liquor traffic, withstands constitutional scrutiny.
1888	Dow tax is raised to $250, regardless of type of alcohol. One-fifth of proceeds are directed to the GRF.
1896	Dow tax is raised to $350; 30 percent of revenue is dedicated to the GRF.
1906	Dow tax is raised to $1,000.
1920	Prohibition began.
1933	Prohibition ended; the modern taxation of alcohol began. Beer and malt beverages are taxed at $1 per barrel. Wine is taxed at 10 percent of retail price.
1934	Spirituous liquor is taxed at $1 per gallon. Tax on bottled beer and malt beverages is set at 0.75 cents per each six ounces or fractional share thereof.
1935	Mixed beverages are taxed at 10 percent of retail price. Malt beverage tax is increased to $2.50 per barrel.
1939	Mixed beverages are taxed at 40 cents per gallon. Wine tax is revised as follows: • Wine (less than 14 percent ABV): 12 cents per gallon • Wine (14 to 21 percent ABV): 30 cents per gallon • Vermouth: 60 cents per gallon • Sparkling wine: $1 per gallon
1959	Sales of wine and mixed beverages are subjected to sales tax. Beer tax is increased to $2.50 per barrel.
1967	Beer and malt beverages are subjected to sales tax.
1969	New rates are enacted as follows: • Spirituous liquor gallons: $2.25 per gallon • Mixed beverages: 80 cents per gallon • Wine (less than 14 percent ABV): 24 cents per gallon • Wine (14 to 21 percent ABV): 60 cents per gallon • Vermouth: 75 cents per gallon • Sparkling wine: $1.25 per gallon
1982	Credit against taxes is enacted for Ohio brewers and wine producers. Wine tax is increased 2 cents per gallon, with 3 cents per gallon earmarked for grape industries. Distinction between "beer" and "malt" beverages is repealed. Tax on beer in containers of 12 ounces or less is changed to 0.125 cents per ounce.
1989	Tax on barreled beer increased to $3.50 per barrel.
1992	Tax on beer is increased to 0.14 cents per ounce bottled and $5.58 per barrel. Mixed beverage tax is increased to $1.20 per gallon. Wine taxes are increased to the following rates: • Less than 14 percent ABV: 32 cents per gallon • Between 14 and 21 percent ABV: $1 per gallon • Sparkling wine: $1.50 per gallon • Vermouth: $1.10 per gallon
1995	Additional 2 cents of the excise tax on wine is temporarily allocated to the Ohio grape industry special account until July 1, 1999.
1997	Department of Liquor Control is renamed Division of Liquor Control and placed within the Department of Commerce.
1999	Temporary 2 cents per gallon tax on wine for the Ohio Grape Industries Fund is extended until July 1, 2001 (and extended for an additional two years in 2001, 2003, 2005, 2007, 2009, 2011, 2013, 2015, 2017, and 2019).

2007	Two new permit types are legislated, B-2a and S, to allow for the direct shipment of wine by small wineries to retailers and consumers in Ohio.
2008	Holders of B-2a and S permits are exempted from 30 cents of the 32 cents per gallon wine tax and are allowed a refund of all but two cents per gallon of the total tax paid retroactive to Oct. 1, 2007.
2011	An “S” permit holder that is a brand owner, or United States importer, or a designated agent, is allowed to sell beer directly to consumers in Ohio using “H” permit holders to ship the beer.
2013	A new A-1c permit is legislated for manufacturers whose total production of beer, wherever produced, will not exceed 31 million gallons of beer in a calendar year.
2016	H.B. 342 (131st General Assembly) created the A-2f liquor permit designated as the “Ohio Farm Winery Permit.”
2017	H.B. 49 (132nd General Assembly) requires the Tax Commissioner to review all of a permit holder’s Ohio tax accounts and filings for delinquencies or missing information prior to any permit transfer or annual renewal.
2021	H.B. 110 (134th General Assembly) expanded the small brewers exemption and small winery exemption to include S permit holders (sellers to personal consumers via mail order). It also made permanent the allocation of a portion of the tax collected under O.R.C. 4301.43 (B) to the Ohio grape industries fund.

Adult Use Cannabis Tax

Overview. In November 2023, Ohio voters approved Issue 2 which legalized the sale of non-medical cannabis ("adult use cannabis") via adult use dispensaries to adult use consumers (individuals who are at least twenty-one years of age). The adult use dispensaries are licensed and regulated by the Ohio Department of Commerce Division of Cannabis Control (Commerce) to offer adult use cannabis for sale to adult use consumers. Commerce issued the first dual-use dispensary certificates of operation on Tuesday, August 6, 2024. The tax operates much the same way as the state's sales and use tax. The department of taxation (ODT) administers the tax. During fiscal year 2025, the first fiscal year of collections, the tax generated $55.6 million in collections to the Adult Use Tax Fund.

Taxpayer (R.C. 3780.22). The adult use cannabis tax is imposed on the adult use consumer. However, adult use dispensaries are responsible for filing and remitting the adult use cannabis tax.

Tax Base (R.C. 3780.22). The tax is imposed on sales of adult use cannabis to adult use consumers. The tax base includes the gross sales of non-medical cannabis by an adult use dispensary to adult use consumers. The Ohio sales tax is not included in the tax base, but any delivery charge or fee associated with the sale of adult use cannabis is considered a part of the price and is included in the tax base.

Tax Rates (R.C. 3780.22). The tax rate of the adult use cannabis tax is 10 percent. The adult use cannabis tax is in addition to the sales tax collected under Chapter 5739. of the Revised Code.

Tax Exemptions (R.C. 3780.22). Sales of medical cannabis to patients and sales of cannabis to other adult use cannabis operators are exempt from the adult use cannabis tax.

Disposition of Revenue (R.C. 3780.22). All revenue collected from the adult use cannabis tax is deposited into the adult use tax fund. OBM then transfers amounts to each fund as follows:

- Thirty-six percent to the host community cannabis fund for the benefit of municipal corporations or townships that have adult use dispensaries to be used for any approved purpose. Distributions to municipal corporations or townships are based on the percentage of adult use tax attributable to each municipal corporation or township; and
- All other revenue shall be credited to the general revenue fund.

Tax Payment Dates (R.C. 3780.22). Adult use dispensaries are required to file returns and to remit payments electronically not later than the 23rd day of each month to report sales for the preceding month.

Comparisons with Competitor States (as of August 1, 2025).

The states of Georgia, Indiana, Kentucky, North Carolina, Pennsylvania, Tennessee, Texas, and West Virginia do not levy adult use cannabis taxes on the sales and purchases of recreational cannabis by eligible adults.

State	State Rate	Maximum Local Rate	Maximum Total Rate
Michigan	10.0%	---	10.0%

History of Collections

Table 1: Adult Use Tax collections: fiscal year 2025 (in millions)

Fiscal Year	Total
2025	$55.6

Source: Office of Budget and Management fiscal reports.

History of Major Changes

2023	In November 2023, Ohio voters approved Issue 2 which legalized the sale of non-medical cannabis via adult use dispensaries to adult use consumers (individuals who are at least twenty-one years of age) and imposed a tax of 10 percent on sales. The voter-approved initiated statute became effective on December 7, 2023.
2025	H.B. 96 (136th General Assembly) changed the distribution of adult use tax revenues to 64 percent being allocated to the General Revenue Fund and 36 percent allocated to the municipalities and townships that host adult use dispensaries.

Cigarette and Other Tobacco Products Taxes

Overview. Ohio has levied an excise tax on cigarettes since 1931. The rate was last increased from $1.25 per pack of 20 cigarettes to $1.60 per pack effective July 1, 2015. The tax is paid primarily by wholesale dealers through the purchase of tax stamps that are affixed to packs of cigarettes. An excise tax at the same rate is levied on the use, consumption, or storage for consumption of cigarettes by consumers if the excise tax has not been paid.

An excise tax has been levied on other tobacco products (OTP) – including cigars, chewing tobacco, snuff, smoking tobacco, and other tobacco products – since 1993. The 17 percent tax rate is levied on the wholesale price of OTP manufactured in Ohio or imported into Ohio. The excise tax on little cigars was raised to 37 percent of the wholesale price in 2013. The excise tax on premium cigars was capped at $0.50 per cigar in 2017, and this cap is indexed annually for inflation. The tax is required to be paid by sellers of OTP. An excise tax at the same rate is levied on the storage, use, or other consumption of OTP if the excise tax has not been paid.

Effective October 1, 2019, Ohio began levying an excise tax on vapor products. A "vapor product" is defined as any liquid solution or other substance that contains nicotine and is depleted as it is used in an electronic smoking product. The tax rate is one cent per one-tenth of a milliliter or one-tenth of a gram depending on whether sold in liquid or non-liquid form. The tax is primarily paid by vapor distributors.

During fiscal year 2025, state cigarette tax collections were approximately $596.0 million, an amount that does not include collections from the levy on OTP and vapor products. State tax collections from OTP and vapor products were approximately $116.0 million. Both amounts were deposited into the General Revenue Fund (GRF).

The Ohio Department of Taxation (ODT) also administers and collects the county permissive cigarette tax. During fiscal year 2025, Cuyahoga County was the only county with authority under state law to levy this tax.

Taxpayer (R.C. 5743.01, 5743.32, 5743.51, 5743.62-.63). The cigarette tax is paid by wholesale dealers, meaning those who purchase cigarettes directly from manufacturers, producers, importers, or other wholesalers for stamping and then sell cigarettes to retailers for the purpose of resale. An excise tax is levied on the use, consumption, or storage for consumption of cigarettes by consumers in Ohio if the tax has not already been paid. The OTP tax and the tax on vapor products is paid by distributors, meaning all manufacturers, wholesalers, and retailers who are licensed as other tobacco products distributors or vapor products distributors. An excise tax is levied on the storage, use, or other consumption of OTP and vapor products if the excise tax has not been paid.

Tax Base (R.C. 5743.01, 5743.02, 5743.32, 5743.51, 5743.62-.63). The base of the tax is the sale of cigarette tax stamps, the use, consumption, or storage for consumption of cigarettes by consumers in Ohio when the excise tax has not been paid, the receipt or import of OTP and vapor products for resale, and the storage, use or other consumption of OTP and vapor products if the excise tax has not been paid. "Little cigars" means any roll for smoking, other than cigarettes, made wholly or in part of tobacco that uses an integrated cellulose acetate filter or other filter and is wrapped in any substance containing tobacco, other than natural leaf tobacco. "Premium cigar" means any roll for smoking, other than cigarettes and little cigars, made wholly or in part of tobacco that has all of the following characteristics: the binder and wrapper of the roll consist entirely of leaf tobacco, the roll contains no filter or tip, nor any mouthpiece consisting of a material other than tobacco, and the weight of one thousand such rolls is at least six pounds.

Tax Rates (R.C. 743.02, 5743.32, 5743.51, 5743.62-.63). The state rate on cigarettes is $1.60 per pack of 20 cigarettes or 8 cents per cigarette. The state rate on OTP is 17 percent of the wholesale price. The state rate on

"little cigars" is 37 percent of the wholesale price. The state rate on "premium cigars" is capped at a $0.64 per cigar in fiscal year 2025. The state rate on vapor products is one cent per one-tenth of a milliliter or one-tenth of a gram.

Tax Exemptions (R.C. 5743.05). Cigarettes sold into interstate or foreign commerce or to the U.S. Government are exempt from the tax.

Tax Discounts (R.C. 5743.05, 5743.52, 5743.62). Discounts are provided as consideration for affixing and canceling cigarette tax stamps. Wholesale dealers receive a discount of 1.8 percent of the face value of the stamps. OTP and vapor products taxpayers receive a 2.5 percent discount for timely payment of the tax.

Special Provisions

Manufacturers and importers (R.C. 5743.072, 5743.15, 5743.66) – Manufacturers and importers of cigarettes are required to be licensed by and file monthly reports with ODT. Manufacturers and importers of OTP are required to be registered and file monthly reports with ODT.

Wholesale and retail dealers (R.C. 5743.15, 5743.61-.62) – Annually, wholesale cigarette dealers and OTP and vapor products distributors are required to be licensed by ODT. Also annually, retail cigarette dealers are required to be licensed by the county auditor of the county in which the retail dealer sells cigarettes.

Authorized sales (R.C. 5743.20) – The identities of all entities authorized to make sales of cigarettes, OTP and vapor products – including cigarette manufacturers and importers, licensed cigarette wholesalers, licensed distributors of OTP and vapor products, and registered manufacturers and importers of OTP – are subject to public disclosure. As required by law, the Tax Commissioner posts this list at http://www.tax.ohio.gov/.

Unstamped cigarette prohibition (R.C. 5743.10, 5743.99, 5743.111-.112) – It is a crime to possess packs of cigarettes not bearing the tax stamps required to be affixed thereto. It is a felony for any person to possess packs of cigarettes not bearing the stamps required or bearing stamps that have been affixed in violation of the law when the total number of cigarettes exceeds 1,200. Any such person is also liable for the excise tax due plus any applicable penalties and interest.

Authorized recipients of cigarettes (R.C. 2927.023, 5743.031) – All cigarettes coming into Ohio must be transported or shipped only to an "authorized recipient of tobacco products" such as a licensed wholesale cigarette dealer. All other exchanges of cigarettes must be made in "face-to-face" transactions. No motor carrier or other person shall knowingly transport cigarettes to any person in Ohio that the carrier or other person reasonably believes is not an authorized recipient of tobacco products. If cigarettes are transported to a home or residence, it shall be presumed that the motor carrier, or other person, knew that the person to whom the cigarettes were delivered was not an authorized recipient of tobacco products. No person engaged in the business of selling cigarettes who ships or causes to be shipped cigarettes to any person in Ohio in any container or wrapping other than the original container or wrapping of the cigarettes shall fail to plainly and visibly mark the exterior of the container or wrapping in which the cigarettes are shipped with the words "cigarettes." It is an offense, punishable by a fine of up to $1,000, for each violation.

Cigarettes legal for sale in Ohio (R.C. 1346.04-1346.10) – The Ohio Attorney General's Office maintains a list on its website of all cigarette brands that may be sold in Ohio. This list represents brands that are produced by manufacturers that are certified to be in compliance with the Master Settlement Agreement. It is illegal to sell in Ohio any brand of cigarette not on this list.

Master Settlement Agreement reports (R.C. 5743.03) – Persons who pay the cigarette or OTP excise taxes are required to report the quantity of all cigarettes and roll-your-own cigarette tobacco sold in Ohio for each

brand not covered by a manufacturer participating in the tobacco Master Settlement Agreement. A penalty of up to $250 per month may be imposed for failing to file this report.

Method of payment (R.C. 5743.05) – All cigarette stamping wholesale dealers are required to purchase stamps from the Tax Commissioner. Dealers are required to pay for stamps at the time of purchase unless they have been authorized to make purchases on credit. The Tax Commissioner may authorize wholesale dealers to purchase stamps on credit payable within 30 days or the following June 23, whichever comes first. Credit sales are allowed only from July 1 of a fiscal year until the following June 23. Any consumer acquiring cigarettes for use, storage, or consumption in Ohio must pay the tax if the excise tax has not already been paid.

Filing Deadlines (R.C. 5743.03, 5743.33, 5743.52, 5743.62, Ohio Adm. Code 5703-15). Wholesale cigarette dealers must file reports by the last day of each month following the reporting period. Distributors of OTP or vapor products must file reports by the 23rd day of each month following the reporting period. Cigarette consumer's use tax returns must be filed by the 15th day of each month following the reporting period.

Disposition of Tax Revenue (R.C. 5743.02, 5743.51). Revenue from the cigarette, OTP, and vapor products taxes is deposited into the GRF.

Comparisons with Competitor States (as of August 01, 2025).
In the table below, the cigarette tax rates are expressed in terms of a pack of 20 cigarettes. Taxes on OTP are expressed as a percentage of wholesale cost unless otherwise noted. States without a specific tax on vapor products are shown as N/A.

	Cigarettes	OTP	Vapor Products
Georgia	$0.37	10 percent of wholesaler's cost of loose or smokeless tobacco; $.0025 per little cigar; and 23 percent of wholesale price of large cigars	$0.05 per fluid milliliter of consumable vapor products for use in a closed system; 7 percent of wholesale cost of consumable vapor products for use in an open system; and 7 percent of the wholesale cost of a single use vapor device containing a consumable vapor product at the time of sale.
Indiana	Cig tax rate for a 20-pack is $2.995; 25-pack is $3.743745.	30% wholesale price of tobacco products other than moist snuff; for moist snuff, $0.50 per ounce.	Closed System: 30% wholesale price: 30% gross retail income received from sale.
Kentucky	$1.10	$0.19 per 1-1.5 ounce of snuff; $0.19 per unit of chewing tobacco; and 15 percent all other OTP	$1.50 per cartridge on closed vaping systems; 15 percent distributor price on open systems
Michigan	$2.00	32 percent	N/A
North Carolina	$0.45	Cigars are taxed at 12.8% of the wholesale price, not to exceed tax of $0.30 per cigar. Loose tobacco is $0.40 per ounce. Non-tobacco alternative nicotine products that are chewed, absorbed, dissolved or ingested (and non-vapor) $0.10 per container (up to 20 units) and $0.005 per unit (if container has more than 20 units)	$0.05 per milliliter of consumable product

	Cigarettes	OTP	Vapor Products
Pennsylvania	$2.60	$0.55 per ounce ($0.66 per container minimum); little cigars taxed as cigarettes	40 percent of the wholesale price of e-cigarettes / vapor products
Tennessee[1]	$0.6205	6.6 percent of wholesale cost	N/A
Texas	$1.41	Cigars: -One cent per 10 or fraction of 10 on cigars weighing three pounds or less per thousand; -$7.50 per thousand on cigars that weigh more than three pounds per thousand, sell at factory list price, exclusive of any trade discount, special discount, or deal, for 3.3 cents or less each; -$11 per thousand on cigars that weigh more than three pounds per thousand, sell at factory list price, exclusive of any trade discount, special discount, or deal, for more than 3.3 cents each and contain no substantial amount of non-tobacco ingredients; and -$15 per thousand on cigars that weigh more than three pounds per thousand, sell at factory list price, exclusive of any trade discount, special discount, or deal, for more than 3.3 cents each and contain a substantial amount of non-tobacco ingredients. Loose tobacco: Various rates ranging from $1.22 for one ounce to $2.44 for two ounces, based on weight of can/package.	N/A
West Virginia	$1.20	12 percent	$0.075 per milliliter of e-cigarette liquid

[1] Includes 0.05 cent per pack enforcement and administrative fee.

History of Collections

Table 1: Cigarette and OTP Tax Collections: Fiscal Years 2021-2025 (in millions)

Fiscal Year	Cigarette	OTP[1]	Total[2]
2021	$826.0	$100.9	$926.9
2022	772.3	112.2	884.6
2023	711.9	115.5	827.4
2024	636.5	113.9	750.5
2025	596.0	116.0	712.0

[1]Includes premium cigars, little cigars, and vapor products.

[2] Excludes amounts from hold fund.

Source: Office of Budget and Management financial reports.

History of Major Changes

1893	Legislature enacts annual tax of $300 on wholesalers and $100 on retailers.
1894	Annual tax is lowered to $30 for wholesalers and $15 for retailers.
1920	Annual tax is raised to $200 for wholesalers and $50 for retailers.
1931	Legislature enacted cigarette tax, including the use of stamps, at the rate of 1 cent per pack.
1956	Tax rate increased to 3 cents per pack.
1959	Tax rate increased to 5 cents per pack.
1969	Tax rate increased to 10 cents per pack.
1971	Tax rate increased to 15 cents per pack, cigarettes exempted from the sales tax.
1981	Tax rate decreased to 14 cents per pack, cigarettes become subject to the sales tax.
1983	Tax rate became 0.7 cents per cigarette.
1987	Tax rate increased to 0.9 cents per cigarette.
1991	All cigarette tax revenues allocated to the general revenue fund when capital improvement bonds are retired in 1992.
1992	Legislature enacted tax on other tobacco products at 17 percent of the wholesale price; cigarette rate increased to 1.2 cents per cigarette.
2001	Minimum stamp discount rate is lowered from 3.6 percent to 1.8 percent.
2002	Tax increased to 2.75 cents per cigarette.
2005	H.B. 66 increased the tax rate to 6.25 cents per cigarette.
2009	H.B. 1 increased annual license fee for cigarette wholesalers and tobacco distributors to $1,000 and for retailers to $125 per place of business. The Cigarette Tax Enforcement Fund received 100 percent of cigarette wholesale license fees. Sixty percent of revenue from retail license fees is allocated for enforcement, 30 percent is allocated to the subdivision where the business is located, and 10 percent is allocated to the county.
2013	H.B. 59 increased the tax rate on little cigars from the 17 percent OTP rate on the wholesale price to 37 percent of the wholesale price.
2014	H.B. 492 moved the selling of stamps and collection of revenue from the Treasurer of Ohio to the Ohio Department of Taxation and made changes to the law on the sale of cigarette tax stamps on credit.
2015	H.B. 64 increased the tax rate to 8 cents per cigarette effective July 1, 2015.
2017	H.B. 49 increased from semiannually to monthly the frequency of excise tax filing and payment for wholesale cigarette dealers. It also established a maximum tax amount for “premium cigars” of $0.50 per cigar for invoices dated on or after July 1, 2017. The maximum tax amount is subject to an annual increase based on the Consumer Price Index.
2019	H.B. 166 enacted a tax on vapor products at a rate of one cent per one-tenth of a milliliter or one-tenth of a gram (equiv. of 10 cents/mL or gram) depending on whether it sold in liquid or non-liquid form.

Commercial Activity Tax

Overview. The commercial activity tax (CAT) is a business privilege tax. The CAT is measured by taxable gross receipts and is paid quarterly. The CAT is a successor tax to Ohio's general business property and corporate franchise taxes, both now phased out.

During fiscal year 2025, CAT collections were approximately $2.3 billion. Of the amount remaining after 0.65 percent was deposited into the Revenue Enhancement Fund (a tax administration fee), approximately $2.2 billion was deposited into the General Revenue Fund (GRF).

Taxpayer (R.C. 5751.01 and 5751.02). Effective January 1, 2024, the CAT is paid by persons doing business in Ohio, including individuals and entities, having more than $3 million in taxable gross receipts in a calendar year. Beginning January 1, 2025, this threshold increased to $6 million in taxable gross receipts. These persons include, but are not limited to, persons that have substantial nexus with Ohio. Substantial nexus with Ohio means a person that owns or uses a part or all of its capital in Ohio, holds a certificate of compliance with Ohio laws authorizing it to do business in Ohio, has "bright-line presence" in Ohio, or otherwise has nexus with Ohio to the extent the person can be required to remit the tax under the Constitution of the United States. A person has "bright-line presence" in Ohio for a reporting period and for the remaining portion of the calendar year when the person has any of the following:

- at least $500,000 in taxable gross receipts in Ohio during the calendar year;
- at least $50,000 in property in the aggregate in Ohio at any time during the calendar year;
- at least $50,000 of payroll in Ohio during the calendar year;
- at least 25 percent of total property, payroll, or gross receipts within Ohio at any time during the calendar year; or
- is domiciled in Ohio as an individual or for corporate, commercial, or other business purposes.

The CAT is not levied on excluded persons as that term is defined under R.C. 5751.01(E). An excluded person includes:

- Effective January 1, 2024, any person with not more than $3 million in taxable gross receipts during the calendar year, except for a person that is a member of a consolidated elected taxpayer; Beginning January 1, 2025, this threshold increased to $6 million in taxable gross receipts.
- a public utility that paid the public utility excise tax, except with regard to certain receipts of a public utility that is a combined company;
- a financial institution that paid the financial institutions tax (FIT) based on one or more taxable years that include the entire tax period under CAT;
- a person directly or indirectly owned by one or more financial institutions, as defined in section 5726.01 of the Revised Code, that paid the tax imposed by section 5726.02 of the Revised Code based on one or more taxable years that include the entire tax period under the CAT;
- a domestic or foreign insurance company that pays the Ohio insurance premiums tax;
- a person that solely facilitates or services one or more securitizations of phase-in-recovery property pursuant to a final financing order;
- a pre-income tax trust and any pass-through entity of which such pre-income tax trust owns or controls, directly, indirectly, or constructively through related interests, more than five percent of the ownership or equity interests; and
- nonprofit organizations, the state, and its political subdivisions.

The CAT allows for a consolidated elected taxpayer. A consolidated elected taxpayer is a taxpayer that has elected to file as a group including all entities that have either 50 percent or more common ownership or 80

percent or more common ownership. In addition, the group can elect to include or exclude non-U.S. entities with the same common ownership in the group. A major benefit of making this election is that receipts received between members of the group may be excluded from the taxable gross receipts of the group. However, taxpayers making this election must agree that all commonly owned entities are part of the group even if nexus does not exist. This election is binding for eight calendar quarters.

If such election is not made, any taxpayers with common ownership of more than 50 percent must file as a combined taxpayer group. Combined taxpayer groups may not exclude receipts between members of the group; however, such groups need only include in the group those members that have nexus with Ohio.

Tax Base (R.C. 5751.01). The CAT is imposed on the privilege of doing business in Ohio, measured by gross receipts from business activities in Ohio. "Taxable gross receipts" means gross receipts sitused to Ohio. "Gross receipts" means the total amount realized, without deduction for the cost of goods sold or other expenses incurred, that contributes to the production of gross income, except as otherwise specified in the statute. The taxpayer's method of accounting for the CAT is the same as the method the taxpayer used for federal income taxes.

Tax Rates (R.C. 5751.03). Effective January 1, 2024, the annual minimum tax was eliminated, and the annual exclusion amount was increased to $3 million. Beginning January 1, 2025, the annual exclusion amount was increased to $6 million. Therefore, taxpayers pay the product of the tax rate (.26 percent) multiplied by taxable gross receipts for the tax period after subtracting the annual exclusion amount from their taxable gross receipts for a calendar year. Calendar quarter taxpayers apply the full exclusion amount to the first calendar quarter return filed that calendar year and may carry forward and apply any unused exclusion amount to subsequent calendar quarters within that same calendar year.

Credits (R.C. 5751.50-55, 5751.98). Many business credits may be claimed under more than one Ohio tax. Information about these credits is consolidated in the Business Tax Credits section of this report.

Filing and Payment Dates (R.C. 5751.051). All persons with CAT liability must register prior to filing a CAT return. Taxpayers with more than $3 million in taxable gross receipts in tax year 2024, or more than $6 million in tax year 2025, must file quarterly returns electronically through the Ohio Business Gateway. Quarterly returns are due by the 10th day of the second month after the end of each calendar quarter (May 10th, August 10th, November 10th, and February 10th).

Disposition of Tax Revenues (R.C. 5751.02). All collections from the CAT are deposited into the CAT Receipts Fund. From that fund, 0.65 percent is transferred to the Revenue Enhancement Fund to defray the tax administration costs. The remainder is deposited into the CAT Motor Fuel Receipts Fund (i.e., residual tax measured by receipts from the sale of motor fuel used to propel vehicles on the highways) and then into the General Revenue Fund (85 percent), the School District Tangible Property Tax Replacement Fund (13 percent), and the Local Government Tangible Property Tax Replacement Fund (2 percent).

Comparisons with Competitor States (as of August 1, 2025).

Georgia, Indiana, Kentucky, Michigan, North Carolina, and Texas do not impose a business privilege tax measured by taxable gross receipts. Competitor states may levy net income, franchise, and/or general business property taxes. Similar taxes in other states are described below.

Pennsylvania	Local taxing authorities may levy a tax on the privilege of doing business in the jurisdiction of the local taxing authority. This tax may be levied on the gross receipts of the business at a rate of up to 1 mill (0.1 percent) for wholesalers and up to 1.5 mills (0.15 percent) for retailers and restaurants.

Tennessee	Engaging in any vocation, occupation, business, or business activity listed in Tenn. Code Ann. §§ 67-4-708(1) – (5) is a taxable privilege subject to a state business tax. The tax rate varies depending on the type of business in which the person is engaged and ranges from 0.01 percent to 0.3 percent of gross receipts. Local taxing authorities may also levy a business privilege tax.
West Virginia	The major source of revenue for most West Virginia cities is a broadly-based municipal business and occupation tax. This tax is imposed on the privilege of engaging in certain business activities within the municipality. The measure of the tax is gross receipts with no deductions for the cost of doing business. There are different tax rates for different types of business activities, and rates may vary from city to city.

History of Collections

Table 1: CAT collections all funds: fiscal years 2021-2025 (in millions)

Fiscal Year	Total
2021	$1,972.5
2022	2,366.9
2023	2,543.6
2024	2,393.6
2025	2,259.3

Source: Office of Budget and Management financial reports.

History of Major Changes

2005	H.B. 66 enacted the CAT.
2006	Certain corporations can claim an unused tax credit previously available against the corporate franchise tax. Beginning in 2007, an existing exemption for amounts derived from shipments into or out of a qualified foreign trade zone was replaced with an exemption for certain receipts from the sale of tangible personal property delivered to a "qualified distribution center."
2007	Legislation required 70 percent of CAT revenues to be deposited into the School District Tangible Property Tax Replacement Fund and authorized an alternative method for situsing receipts from services that must be applied in a reasonable, consistent, and uniform manner that is supported by the taxpayer's records as they existed when the service was performed or within a reasonable time thereafter.
2009	Beginning in 2010, the due date for the annual return was moved from February to May. Additionally, the quarterly due dates for the CAT returns were moved to the 10th day of the second month following each tax period.
2010	Legislation allowed a person in certain situations who, after completion of the calendar year, was not subject to the CAT because the person's gross receipts were $150,000 or less, to apply for a refund of a previously paid annual minimum tax.
2013	In response to the Ohio Supreme Court's mandate in Beaver v. Testa, H.B. 59 (130th General Assembly) excluded from the CAT base receipts from the sale or exchange of motor fuel used to propel vehicles on the highways, beginning July 1, 2014. H.B. 59 also modified the method of collecting tax due, excluded from the CAT base receipts from the sale of agricultural commodities of licensed agricultural commodities handlers, and replaced the fixed minimum tax with a variable minimum tax.
2015	H.B. 64 extended a temporary provision to June 30, 2017 that authorizes the owner of an historic rehabilitation tax credit certificate to claim the credit against the CAT if the owner cannot claim the credit against another tax (this provision was extended by Am. Sub. H.B. 49 in 2017 and by Am. Sub. H.B. 166 in 2019).

2016	S.B. 208 added a CAT exclusion for receipts within an integrated supply chain, contained in R.C. 5751.01(F)(2)(jj). This was stated to be a clarification of law and applies to tax periods beginning on or after July 1, 2011. H.B. 340 authorized an exclusion from a railway company's gross receipts for railway fuel purchases on which the petroleum activity tax was paid by the fuel supplier. The calculated amount represents the amount of petroleum activity tax the railroad is assumed to have paid upon purchase of the dyed diesel fuel.
2017	H.B. 49 altered the disposition of CAT revenue effective July 1, 2017.
2018	H.B. 133 enacted a CAT exclusion for gross receipts realized by an out-of-state disaster business from disaster work conducted in Ohio during a disaster response period pursuant to a qualifying solicitation received by the business.
2019	H.B. 62 added compressed natural gas to the definition of motor fuel, which subjected compressed natural gas to the motor fuel excise tax and the petroleum activity tax effective July 1, 2019, and therefore excluded gross receipts from the sale of compressed natural gas from the CAT base. Additionally, H.B. 166 authorized a vapor distributor to exclude from gross receipts subject to CAT an amount equal to the vapor products excise tax remitted to the state.
2020	H.B. 481 excludes from CAT gross receipts forgiven Paycheck Protection Program loans which are also excluded from the gross income of the taxpayer for federal income taxes under the Coronavirus Aid, Relief, and Economic Security (CARES) Act.
2021	H.B. 150 (133rd General Assembly) added a CAT exclusion equal to the amount of the principal balance of a mortgage loan for receipts from the sale or transfer of mortgage loans and mortgage-backed securities by a mortgage lender effective for tax periods beginning on or after April 12, 2021. Additionally, S.B. 18 (134th General Assembly) excluded from gross receipts forgiven Paycheck Protection Program loans which were excluded from federal gross income under the Consolidated Appropriations Act, 2021 and also excluded from gross receipts any amount of excess surplus of the state insurance fund received by a taxpayer from the Ohio Bureau of Workers' Compensation during 2020 and 2021.
2022	H.B. 110 (134th General Assembly) added a CAT exclusion for Bureau of Workers' Compensation dividends and an exclusion for megaproject supplier's receipts from sales of tangible personal property to a megaproject.
2023	H.B. 33 (135th General Assembly) expanded the CAT exclusion from $1 million to $3 million for tax year 2024 and from $3 million to $6 million for tax year 2025 as well as repealed the annual minimum tax, applicable to tax year 2024 and applying to tax years thereafter.
2025	H.B. 96 (136th General Assembly) converted a CAT credit for certain net operating losses accrued under the defunct corporation franchise tax from a refundable to a nonrefundable credit after calendar year 2029. H.B. 96 also eliminated the School District Tangible Property Tax Replacement Fund and the Local Government Tangible Property Tax Replacement Fund and redirects CAT revenue previously allocated to those funds to the general revenue fund effective June 30, 2025.

Financial Institutions Tax

Overview. The financial institutions tax (FIT), for the most part, is a successor tax to the corporation franchise tax as it was levied on financial institutions. The FIT is levied on financial institutions for tax years beginning on or after Jan. 1, 2014, for the privilege of doing business in Ohio. During fiscal year 2025, FIT revenues were approximately $200.6 million.

Taxpayer (R.C. 5726.01-.02; Ohio Adm. Code 5703-33-04). A financial institution is subject to the FIT for each calendar year that it conducts business as a financial institution in Ohio or otherwise has nexus in or with Ohio under the Constitution of the United States on the first day of January of that calendar year. For purposes of the FIT, a financial institution is a bank organization, holding company of a bank organization, or a nonbank financial organization, except when one of the following applies: if two or more such entities are consolidated for the purposes of filing an FR Y-9, financial institution means a group consisting of all entities that are consolidated in the FR Y-9. If two or more such entities are not included in such a group but are consolidated for the purposes of filing a call report, financial institution means a group consisting of all entities that are consolidated in the call report. If a bank organization is owned directly by a grandfathered unitary savings and loan holding company or directly or indirectly by an entity that was a grandfathered unitary savings and loan holding company on Jan. 1, 2012, the financial institution consists of only that bank organization and the entities consolidated in that bank organization's call report.

A financial institution does not include a diversified savings and loan holding company, a grandfathered unitary savings and loan holding company, any entity that was a grandfathered unitary savings and loan holding company on Jan. 1, 2012, or any entity that is not a bank organization or owned by a bank organization and that is owned directly or indirectly by an entity that was a grandfathered unitary savings and loan holding company on Jan. 1, 2012. A bank organization does not include an institution organized under the "Federal Farm Loan Act," 39 Stat. 360 (1916), or a successor of such an institution, a company chartered under the "Farm Credit Act of 1933," 48 Stat. 257, or a successor of such a company, an association formed pursuant to 12 U.S.C. 2279c-1, an insurance company, or a credit union. A nonbank financial organization does not include an institution organized under the "Federal Farm Loan Act," 39 Stat. 360 (1916), or a successor of such an institution, an insurance company, a captive finance company, a credit union, an institution organized and operated exclusively for charitable purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, a pawn shop, a pawnbroker, or a person that facilitates or services one or more securitizations for a bank organization, a holding company of a bank organization, a captive finance company, or any member of the person's affiliated group.

Tax Base (R.C. 5726.01, 5726.04, 5726.05). The FIT is levied on the privilege of doing business in Ohio measured by total equity capital of the financial institution that is apportioned to Ohio. The amount of tax due is equal to the greater of the minimum tax ($1,000) or the amount by which the calculated tax exceeds any credits allowed against the tax. The calculated tax is determined by multiplying the total Ohio equity capital of the financial institution by the appropriate tax rate. For tax years 2022 and thereafter, certain de novo bank organizations subtract $1 million from the calculated tax to determine the tax due. For tax years 2014 through 2019, total Ohio equity capital is equal to the product of multiplying the total equity capital of the financial institution by an Ohio apportionment factor. For tax year 2020 and thereafter, total Ohio equity capital is equal to the total equity capital of the financial institution, limited to 14 percent of its total consolidated assets, multiplied by an Ohio apportionment factor. Total equity capital is the sum of the common stock at par value, perpetual preferred stock and related surplus, other surplus unrelated to perpetual preferred stock, retained earnings, accumulated other comprehensive income, treasury stock, unearned employee stock ownership plan shares, and other equity components. Total equity capital excludes any non-controlling (minority) interests as reported on an FR Y-9 or call report, unless such interests are in a bank organization or a bank holding company.

Apportionment Factor (R.C. 5726.05). The apportionment factor is a fraction, the numerator of which is the total gross receipts of the financial institution in Ohio during the taxable year (i.e., for the FIT, taxable year means the calendar year preceding the year in which an annual report is required to be filed) and the denominator of which is the total gross receipts of the financial institution everywhere during the taxable year. Gross receipts generated by a financial institution are sitused to Ohio in the proportion that the customers' benefit in Ohio with respect to the services received bears to the customers' benefit everywhere with respect to the services received. The physical location where the customer ultimately uses or receives the benefit of what was received is paramount in determining the proportion of the benefit in Ohio to the benefit everywhere.

Tax Rates (R.C. 5726.04). The tax has a three-tiered rate structure:

- 8 mills (0.008) on the first $200 million of total Ohio equity capital;
- 4 mills (0.004) on each dollar of total Ohio equity capital greater than $200 million and less than $1.3 billion;
- 2.5 mills (0.0025) on each dollar of total Ohio equity capital equal to or greater than $1.3 billion.

Credits (R.C. 5726.50 et seq.). Many business credits may be claimed under more than one Ohio tax. Information about these credits is consolidated in the Business Tax Credits section of this report.

Filing and Payment Dates (R.C. 5726.03, 5726.06; Ohio Adm. Code 5703-33-01). The FIT is reported on a calendar year basis with the annual report due on or before the 15th day of each October. Taxpayers are required to file electronically and pay using electronic funds transfer through the Ohio Business Gateway or the Treasurer of State. Annual and estimated reporting and tax payment due dates are:

- By January 31st: Taxpayers remit the greater of the minimum tax of $1,000 or one-third of the estimated liability for the tax year.
- By March 31st: Taxpayers remit one-half of the amount by which the estimated tax exceeded the payment amount remitted by January 31st.
- By May 31st: Taxpayers remit the remaining one-half of the amount by which the estimated tax exceeded the payment amount remitted in January.
- By October 15th: Each reporting person must submit an annual report to the Tax Commissioner and remit any remaining payments.

Disposition of Revenue (R.C. 5726.04). Revenue from the FIT is deposited into the state's General Revenue Fund.

Comparisons with Competitor States (as of August 4, 2025).

In addition to the taxes shown below, these states also may impose net income or franchise taxes on financial institutions.

Georgia	Imposes an occupation tax on depository financial institutions measured by Georgia gross receipts of depository financial institutions at the rate of 0.25 percent.
Indiana	Imposes a financial institutions tax on corporations transacting the business of a financial institution in Indiana measured by adjusted apportioned income at the rate of 4.9 percent for taxable years beginning after Dec. 31, 2022.
Kentucky	Beginning January 1, 2021, banks are subject to the corporation and limited liability entity tax at a rate of five percent of taxable net income.
Michigan	Imposes a franchise tax on financial institutions at the rate of 0.235 percent of net capital.

North Carolina	No tax specifically limited to financial institutions.
Pennsylvania	Imposes a bank and trust company shares tax at the rate of 0.95 percent and a mutual thrift institutions tax at the rate of 11.5 percent.
Tennessee	No tax specifically limited to financial institutions.
Texas	No tax specifically limited to financial institutions.
West Virginia	No tax specifically limited to financial institutions.

History of Collections

Table 1: Financial Institutions Tax collections: fiscal years 2021-2025 (in millions)

Fiscal Year	Gross Revenue	Refunds	Total GRF
2021	$275.6	$42.9	$226.4
2022	288.7	85.9	202.8
2023	276.4	37.2	239.2
2024	270.2	65.3	204.9
2025	283.5	82.9	200.6

Source: Office of Budget and Management financial reports.

History of Major Changes

2012	H.B. 510 enacted the FIT on financial institutions for tax years 2014 and thereafter.
2014	S.B. 243 expanded a continuing FIT exemption by exempting entities that were grandfathered unitary savings and loan holding companies on January 1, 2012, and nonbank subsidiaries of such entities thereby levying the CAT as a privilege of doing business tax on these entities.
2015	H.B. 64 exempted production credit associations and agricultural credit associations from the FIT for tax years 2014 and thereafter thereby levying the CAT as a privilege of doing business tax on these entities. H.B. 340 repealed the bank organization assessment credit.
2017	H.B. 384 and S.B. 235 exempted small business investment companies from the FIT for tax years 2014 and thereafter.
2019	Am. Sub. H.B. 166 limited the tax base (total equity capital) to 14 percent of a financial institution's total consolidated assets for tax years beginning on and after January 1, 2020.
2021	Am. Sub. H.B. 150 (133rd General Assembly) enacted a tax reduction for "de novo bank organizations" effective for tax year 2022.

Gross Casino Revenue Tax

Overview. Ohio voters passed a constitutional amendment in 2009 that authorized casino gaming in Ohio at facilities located in Cincinnati, Cleveland, Columbus, and Toledo. Three casinos opened in calendar year 2012. Cincinnati's casino opened in February 2013. The Ohio Department of Taxation is responsible for administering the gross casino revenue tax. The Ohio Casino Control Commission is responsible for licensing and regulating casino operators, their employees, and gaming-related vendors. During fiscal year 2025, gross casino revenue tax (GCRT) collections were approximately $336.9 million.

Taxpayer (R.C. 5753.02). The tax is paid by operators of the four casinos authorized by Article XV, Section 6(C) of the Ohio Constitution.

Tax Base (R.C. 5753.01-.02). The tax applies to all gross casino revenue received by each casino operator. "Gross casino revenue" means the total amount of money exchanged for the purchase of chips, tokens, tickets, electronic cards, or similar objects by casino patrons, less winnings paid to wagerers.

Tax Rates (R.C. 5753.02). The tax rate is 33 percent of the operator's gross casino revenue at the casino facility.

Tax Exemptions (R.C. 5753.01). Promotional gaming credits issued to casino patrons are excluded from the definition of "gross casino revenue." However, when the issuance of promotional gaming credits requires money exchanged as a match from a casino patron, the excludable portion does not include the portion of the wager purchased by the patron.

Disposition of Revenue (Ohio Const. Art. XV, 6(C); R.C. 5753.03 and 5753.11). Revenue from the tax is distributed as follows:

- 51 percent to the Gross Casino Revenue County Fund, which is distributed among all 88 counties in proportion to such counties' respective populations at the time of distribution. In counties whose most populous city had a population greater than 80,000 as of the 2000 U.S. Census, 50 percent of that county's distribution goes to the most populous city. In all other counties, revenue is distributed to the county;
- 34 percent to the Gross Casino Revenue County Student Fund, which is distributed among all 88 counties in proportion to such counties' respective public school district populations at the time of such distribution. Funds are transferred to districts semiannually at the end of August and January each year;
- 5 percent to the Host City where the casino is located;
- 3 percent to the Ohio State Racing Commission. Of this amount, 10 percent may be retained by the commission for operating expenses necessary for the administration of the fund;
- 3 percent to the Ohio Casino Control Commission. Of this amount, one cent of every dollar is transferred to the Department of Taxation for tax administration costs;
- 2 percent to the Problem Casino Gambling and Addictions Fund to support efforts to alleviate problem gambling and substance abuse and to fund related research;
- 2 percent to Ohio Law Enforcement Training Fund. Of this amount, 85 percent is directed to the Ohio Peace Office Training Academy and the remainder is directed to the Department of Public Safety's Office of Criminal Justice Services.

Tax Payment Dates (R.C. 5753.01-.02, 5753.04). The operators of each casino facility are required to electronically file returns and to remit payments for the related tax liabilities, not later than noon of each day that banks are open for business. Each return reflects casino gaming activity over a 24-hour period.

Comparisons with Competitor States (as of August 5, 2025).

Georgia	No casinos permitted.
Indiana	For riverboat casinos, a graduated tax ranging from 2.5 to 40 percent applies to adjusted gross receipts. For racetrack casinos, a graduated tax ranging from 25 to 30 percent applies to 88 percent of adjusted gross receipts. In addition, riverboat casinos are subject to a supplemental wagering tax excluding the riverboat casino located in a historic hotel district. The supplemental wagering tax is based on the state fiscal year 2017 total riverboat admissions tax paid divided by the riverboat's adjusted gross receipts of the same year with a cap of 3.5 percent.
Kentucky	No casinos permitted.
Michigan	A 19 percent total tax applies to adjusted gross receipts. Of this, 8.1 percent is deposited in the state school aid fund and 10.9 percent is distributed to the city of Detroit. Should the city not exercise local options, the state tax rate is 18 percent.
North Carolina	Tribal casinos only.
Pennsylvania	Slot machines are taxed at a rate of 34 percent on gross terminal revenue, approximately 8-9 percent to the Horse Racing Industry, 5.5 percent to the Economic Development and Tourism Fund, and a local share assessment depending on their category. Category 1 (racinos) and Category 2 (stand-alone) at 2 percent, for a total effective tax rate on slot machines of 50 percent. Category 3 local share assessment is 4 percent, for a total effective tax rate on slot machines of 52 percent. Slot machines located in Category 4 (ancillary casino) facilities pay a tax rate of 50 percent on their GTR plus a local share rate of 4 percent. A table game located in Category 1, 2, 3, or 4 facility pays a tax rate of 14 percent and a local share assessment of 2 percent. Online interactive slots are taxed at 54 percent of gross revenue and online interactive table games are taxed at 16 percent of gross revenue.
Tennessee	No casinos permitted.
Texas	Tribal casinos only.
West Virginia	A 35 percent tax applies to adjusted gross receipts from table games and a 53 percent tax applies to video lottery terminals. Online gaming (excluding sports betting) is taxed at 15 percent of adjusted gross receipts.

History of Collections

Table 1: Gross Casino Revenue Tax Collections: Fiscal Years 2021-2025 (in millions)

Fiscal Year	Tax Revenue
2021	$302.5
2022	333.2
2023	334.0
2024	330.4
2025	336.9

Source: Office of Budget and Management financial reports.

Table 2: Gross Casino Revenue Tax Distributions FY 2025 (in millions)

Fund	Distribution	% Share
Host City Fund	$16.6	5%
Student Fund	113.2	34%
County Fund	169.8	51%
Casino Control Commission Fund	10.0	3%
Ohio State Racing Commission Fund	10.0	3%
Law Enforcement Fund	6.7	2%
Problem Gambling & Addictions Fund	6.7	2%
Total Distribution	**$333.0**	**100%**
Casino Hold Fund	3.9	
Grand Total	**$336.9**	

Source: Office of Budget and Management financial reports.

History of Major Changes

2009	Voters approved constitutional amendment authorizing a casino in Cincinnati, Cleveland, Columbus, and Toledo, and requiring a 33 percent tax on gross casino revenue.
2010	H.B. 519 established casino gaming statutes in accordance with the Ohio Constitution, created the Ohio Casino Control Commission, and implemented the gross casino revenue tax.
2011	H.B. 277 enacted several changes pertaining to Ohio's casinos including clarifying that gross casino revenue does not include promotional gaming credits and treating casino gaming receipts under the CAT the same as under the gross casino revenue tax.
2012	H.B. 386 made regulatory changes to Ohio's gambling laws, mainly affecting Ohio's Casino Control Commission, Racing Commission, and Lottery Commission. Related provisions were included for the Inspector General, Attorney General, Development Services Agency, and Department of Taxation. Also addressed were video lottery terminals, gambling addiction services, charitable gaming activities, and sweepstakes terminal devices.

Horse Racing Tax

Overview. Ohio's horse racing tax applies to both pari-mutuel and "exotic" wagering. Ohio has taxed pari-mutuel wagering on horse racing since 1933. In 1981, the horse racing tax was expanded to include "exotic" wagering – meaning all bets made on horse placements other than win, place, or show. An additional tax on pari-mutuel wagering also is levied for the municipal corporation or township in which racing takes place and is intended as a reimbursement for expenses incurred because of racing meets. During fiscal year 2025, horse racing collections were approximately $2.9 million.

Taxpayer (R.C. 3769.08). The tax is paid by holders of racing permits issued by the State Racing Commission.

Tax Base (R.C. 3769.08, 3769.28, 3769.087). The base of the tax includes the amount wagered each day on all pari-mutuel racing, the amount wagered each day on exotic bets, and the total amount wagered at each horse race meeting of a permit holder.

Tax Rates. Pari-mutuel wagering tax (R.C. 3769.08):

Amount wagered daily	Rates
First $200,000	1.00%
Next $100,000	2.00%
Next $100,000	3.00%
Over $400,000	4.00%

Exotic Wagering Tax (R.C. 3769.087). In addition to the pari-mutuel wagering tax, a special tax of 3.5 percent applies to daily wagering on results other than win, place, or show. Such "exotic" wagers include the daily double, perfecta, quinella, and trifecta.

Additional Pari-Mutuel Wagering Tax (R.C. 3769.28 and 3769.102). There also is an additional pari-mutuel wagering tax levied as follows:

Total wagering per meet	Rates
Less than $5 million	0.10%
$5 million or more	0.15%

Revenue from the additional pari-mutuel wagering tax is distributed to the municipal corporation or township in which racing takes place. It is intended to reimburse these areas for expenses incurred due to racing meets. The municipal corporations and townships receiving the money may reimburse an adjoining political subdivision that incurs increased expenses because of racing meets. The maximum tax liability is $15,000 from each meet.

Exemptions (R.C. 3769.28). Agricultural societies are not subject to the additional pari-mutuel wagering tax.

Credits (R.C. 3769.08 and 3769.20). Large projects may qualify a racing permit holder for a major capital improvement credit. Permit holders renovating, reconstructing, or remodeling an existing racetrack facility at a cost of $6 million or more can reduce their tax liability by 1 percent of the amount wagered until the cost of the project plus debt service is paid. When the abatement exceeds the tax on the wagering, the abatement may be carried forward and applied against future tax liability. Under current law, the major capital improvement credit is not permitted after December 31, 2017, excluding any reduction balances. The major capital improvement credit is in addition to a 0.75 percent credit for permit holders who make capital improvements to existing racetracks or construct new racetracks.

Special Provisions (R.C. 3769.089 and 3769.26). In accordance with state laws, permit holders may, at their facilities, conduct televised simulcasts of horse races at other facilities in or outside of Ohio and conduct taxable pari-mutuel wagering on such races. Off-track betting on races simulcast at a satellite facility operated by a racing permit holder is also permitted in Ohio. Such wagers are taxable.

Filing and Payment Dates (R.C. 3769.08, 3769.103, 3769.28; Ohio Adm. Code 5703-23-01). For each racing day, a permit holder must electronically file a report and remit payment of the pari-mutuel and exotic wagering taxes to the Tax Commissioner by the following day. County fairs, independent fairs, and agricultural societies are not required to file or pay electronically, but may do so. Within 10 days of the close of a horse racing meeting, the additional pari-mutuel wagering tax is remitted to the Tax Commissioner along with a final report showing the total amount wagered during the racing meeting.

Disposition of Revenue (R.C. 3769.08, 3769.087, 3769.26). The Nursing Home Franchise Permit Fee fund receives 25 percent of gross tax revenue from taxpayers other than county and independent fairs and agricultural societies plus all tax revenue from off-track betting parlors. The Ohio State Racing Commission's Operating Fund receives the final 0.5 percent of the 3.5 percent tax on exotic wagering and 16.7 percent of the base 3 percent tax on exotic wagering. Other distributions are made by the Tax Commissioner as shown in the table below. The revenue that remains from each racing day after payment into the Nursing Home Franchise Permit Fee Fund and the reductions allowed under R.C. 3769.08(J) and 3769.20 is usually insufficient to pay the percentages of pari-mutuel wagering described in the table, below. When such insufficiency exists, distributions to each are prorated on a proportional basis.

Recipient	Source of Receipts	Share of Receipts
County Agricultural Societies	Permit holders for racing at an agricultural experience or fair	25 percent of gross tax revenue
Ohio Fairs Fund	All permit holders	0.5 percent of total pari-mutuel wagering and 8.3 percent from the base 3 percent tax on exotic wagering
Ohio Thoroughbred Race Fund	Quarter horse racing permit holders	0.625 percent of total pari-mutuel wagering and 8.3 percent from the base 3 percent tax on exotic wagering
Ohio Standardbred Development Fund	Harness racing permit holders	0.625 percent of total pari-mutuel wagering and 8.3 percent from the base 3 percent tax on exotic wagering
Ohio Standardbred Development Fund	Harness racing permit holders (except county and independent agricultural societies)	0.5 percent of total pari-mutuel wagering
Ohio Thoroughbred Race Fund	Harness racing permit holders (except county and independent agricultural societies)	0.26 percent of total pari-mutuel wagering[1]
Ohio Thoroughbred Race Fund	Thoroughbred racing permit holders	1.125 percent of total pari-mutuel wagering and 8.3 percent from the base 3 percent tax on exotic wagering
State Racing Commission Operating Fund	All permit holders (except county and independent agricultural societies)	0.25 percent of total pari-mutuel wagering

[1]This percentage changes annually based on a calculation performed at the beginning of each year. The share for calendar year 2024 was 0.27 percent and 0.26 percent for calendar year 2025.

Comparisons with Competitor States (as of August 5, 2025).

Georgia	No wagering on horses permitted.
Indiana	A 2.0 percent tax is levied on pari-mutuel wagering on live races and simulcasts at a permit holder's racetrack. A 2.5 percent tax is levied on the total amount of money wagered on simulcasts at satellite facilities.
Kentucky	Racetracks conducting live horse races must pay a license tax of up to $2,500.00 for each day of racing based on the average daily handle. An excise tax of 1.5 percent is imposed on all pari-mutuel live wagering, simulcast wagering, and advance deposit wagers.
Michigan	A 3.5 percent tax is levied on all money wagered on interstate and intertrack simulcast races conducted at a permit holder's race meetings.
North Carolina	No live wagering on horse racing permitted.
Pennsylvania	A tax of 1.5 percent is imposed on the amount wagered on win, place, or show each racing day and a tax of 2.5 percent is imposed on multiple and exotic wagering.
Tennessee	No live wagering on horse racing permitted.
Texas	A tax of 1–5 percent is imposed on the amount wagered at live events and a tax of 1-1.25 percent on simulcast events.
West Virginia	On live thoroughbred racing, a tax rate of 1.4 percent applies to pari-mutuel pools April-September and a rate of 0.4 percent applies during all other months. On harness racing, a tiered-tax rate applies ranging from 3 percent to 5.75 percent to the total amount wagered.

History of Collections

Table 1: Horse Racing Tax Collections: Fiscal Years 2021 - 2025 (in millions)

Year	Nursing Home Fund	Thoroughbred Fund	Standardbred Fund	Other Funds	Total
2021	$0.9	$0.5	$0.6	$2.2	$4.2
2022	1.2	0.5	0.5	1.6	3.9
2023	0.9	0.5	0.6	1.4	3.4
2024	0.8	0.5	0.5	1.3	3.1
2025	0.7	0.4	0.5	1.2	2.9

Source: Office of Budget and Management financial reports.

History of Major Changes

1933	Tax is enacted with rates ranging from 10 percent on the first $1,000 of daily wagers to 30 percent on wagers more than $20,000.
1953	Rates are reduced with new rate schedules.
1955	For thoroughbred racing, an additional 0.75 percent is added to each bracket; rates are unchanged for harness racing.

1975	Flat tax rates are adopted for thoroughbred racing: 7 percent through the end of 1976, 6.75 percent for 1977 and 6.5 percent starting in 1978. Rates on harness racing are reduced to a schedule of rates from 3-6.5 percent on the excess over $550,000. Also, a 0.5 percent credit for qualifying capital improvements is established.
1981	A 2.5 percent tax on exotic wagering is established and the value of the capital improvement credit is increased to 0.75 percent. Lawmakers enacted a gradual rate reduction on thoroughbred racing to 5.25 percent by mid-1983. Harness rates are phased down and by mid-1983 rates range from 1.5-4.5 percent.
1984	H.B. 639 consolidated all rates into a single schedule for live racing. New rates range from 1-4 percent. Also, a 1.5 percent major capital improvements credit is enacted.
1989	Effective July 1, exotic wagering rate is increased from 2.5 percent to 3 percent.
1994	Legislature permits wagering on simulcast events. Revenues not going to horse racing funds go to the Passport program. Major capital improvements tax credit reduced to 1 percent of wagering.
1996	Legislation established that Passport program received 25 percent of gross revenues.
2001	Exotic wagering tax increased to 3.25 percent.
2003	Temporary additional tax of 0.25 percent placed on exotic wagering from July 1, 2003, until July 1, 2005.
2006	Reinstatement of 0.25 percent additional tax on exotic wagering for 2007 fiscal year.
2007	Additional 0.25 percent tax on exotic wagering made permanent.
2012	Ohio Passport Fund changed to Nursing Home Franchise Permit Fee Fund.
2017	H.B. 49 (132nd General Assembly) enacted law requiring 0.25 percent of exotic wagers on quarter horse races to be paid into the Ohio Thoroughbred Race Fund and reduce from 0.5 percent to 0.25 percent the amount of exotic wagers on thoroughbred races that are paid into that same fund.

Individual Income Tax

Overview. Ohio's income tax traces to 1912. In that year, Ohio voters approved a constitutional amendment specifically authorizing the General Assembly to levy an income tax. Legislative action did not follow until late 1971 when the income tax was first enacted with an effective date of Jan. 1, 1972 for individuals and estates. In 2002, the income tax base was expanded to include trust income. The income tax is Ohio's second largest revenue source. During fiscal year 2025, collections were approximately $11.0 billion. Of this amount, approximately $10.5 billion was deposited into the General Revenue Fund, $501.8 million into the Local Government Fund (net of $5.7 million redirected to the Highway Transportation Safety Fund), and $16.6 million into the Local Government Audit Support Fund.

Taxpayer (R.C. 5747.01 and 5747.02). The tax is levied on statutorily defined incomes of every individual, trust, and estate residing in Ohio or earning or receiving income in Ohio, or otherwise having nexus with or in Ohio. The tax also applies to winnings from lotteries, casinos, and sports gaming in Ohio. Withholding responsibilities apply to employers who pay wages and salaries for each employee working in Ohio.

Tax Base (R.C. 5747.01 et seq.). The tax base for an individual's income, other than business income, is federal adjusted gross income, plus or minus Ohio adjustments, less an exemption for the taxpayer, the taxpayer's spouse, and each dependent. The tax base for an individual's business income is taxable business income. In the case of estates, the tax base is Ohio taxable income. The tax base for trusts is modified Ohio taxable income. Calculating the net liability for Ohio's individual income tax is summarized by the following five steps:

1. Start with federal adjusted gross income (FAGI) as reported to the Internal Revenue Service on federal form 1040 and calculate Ohio adjusted gross income (OAGI) by applying Ohio additions and deductions.
2. Calculate the Ohio individual income tax base by subtracting the income-based exemptions from OAGI. For taxable year 2024, each taxpayer is allowed personal and dependent exemptions equal to the number of taxpayers and dependents reported on his or her federal income tax return multiplied by the personal exemption amount for the taxpayer, as listed in Table 1, below. Ohio modified adjusted gross income is calculated as the taxpayer's OAGI plus any amount deducted under the business income deduction.

Table 1: Exemption Amounts (taxable year 2024)

Ohio Modified Adjusted Gross Income	Deduction Per Exemption
$40,000 or less	$2,400
$40,001 to $80,000	$2,150
$80,001 or more	$1,900

3. Determine the amount of taxable business income, if any, and calculate the tax due on it. Taxable business income is the amount of business income included in FAGI minus the business income deduction and less any excess personal or dependent exemptions that were unused after calculating the tax due on nonbusiness income. The tax rate on taxable business income is 3 percent.
4. Calculate nonbusiness income by subtracting business income from the Ohio income tax base. Apply the graduated tax rates in Table 2 to Ohio taxable nonbusiness income. Add this tax to the tax on business income to determine gross tax liability.
5. Calculate the net tax liability by subtracting applicable credits from gross tax liability.

Table 2. Income Tax Table for Non-Business Income: Taxable Years Beginning in 2024

Ohio Adjusted Gross Income Less Taxable Business Income and Exemptions		
More Than	Not More Than	Tax Calculation
$0	$26,050	$0
26,050	100,000	$360.69 + 2.75% of excess over $26,050
100,000		$2,394.32 + 3.50% of excess over $100,000

Rates (R.C. 5747.02). See Table 2 for individual income tax rates on nonbusiness income for the 2024 taxable year. In 2010, the Tax Commissioner was required by state law to begin adjusting the thresholds of each bracket for inflation annually (R.C. 5747.02(A)). The tax rates do not change as part of this adjustment. The 2024 taxable year income tax table for estates and trusts levies a rate of 1.38462 percent on more than $0 and not more than $26,050; otherwise, its income tax brackets, tax rates, and base tax liabilities are identical to those in Table 2. The rate is 3 percent on taxable business income for individuals.

Additions, deductions, and exemptions. The starting point for the Ohio individual income tax return is federal adjusted gross income (FAGI). Additions and deductions (including the business income deduction) are applied to FAGI to calculate Ohio adjusted gross income (OAGI). Tax on taxable business income is calculated using the Ohio Schedule of Business Income that includes a business income deduction.

Personal and Dependent Exemptions (R.C. 5747.02 and 5747.025). For taxable year 2024 (filed in 2025), individuals may claim personal and dependent exemptions equal to the number of taxpayers and dependents reported on their federal income tax return multiplied by the amount per exemption for the taxpayer.

Dependents claimed on another person's return are not eligible to take a personal exemption on their own return. The amount per exemption, the total of which is subtracted from OAGI before tax rates are applied, is determined based on the OAGI calculated on the Ohio income tax return. Any excess is deducted from taxable business income before computing the tax on taxable business income. The personal and dependent exemption typically is adjusted for inflation each year.

Major additions to FAGI for individuals. Major additions for individuals, to the extent not already included in FAGI, include:

- non-Ohio state or local government interest and dividends;
- a pass-through entity add back; and
- five-sixths of the depreciation described in Internal Revenue Code sections 168(k) and 179.

Major deductions for individuals. Major deductions for individuals, to the extent not excluded from FAGI, include:

- certain federal interest and dividends;
- reciprocity income (income earned by residents of states that border Ohio – for details, see Special Provisions);
- state or municipal income tax overpayments deducted on a prior year's federal income tax return;
- business income deduction;
- qualified disability and survivor's benefits;
- Social Security and some railroad retirement benefits;
- certain unreimbursed medical and health care expenses;
- funds deposited into, and earnings on, an Ohio Medical Savings Account;
- contributions made to a 529 or Ohio STABLE account;
- repayment of income reported in a prior year;
- one-fifth of the depreciation added back in each of the previous five years;
- military pay received while the resident service member is stationed outside Ohio;
- retired uniformed services personnel pay; and
- college opportunity or federal Pell grant amounts received and used to pay room or board.

For a complete listing and explanation of the adjustments to federal adjusted gross income, please see Schedule of Adjustments of the Ohio IT 1040 and its instructions.

Major credits (R.C. 5747.98).

Personal and dependent exemption credit (R.C. 5747.022) - This $20 credit per personal and dependent exemption claimed when filing the return is allowed only for taxpayers with an Ohio modified adjusted gross income less exemptions of less than $30,000.

Child and dependent care credit (R.C. 5747.054) - Individual and estate taxpayers with an Ohio modified adjusted gross income of less than $40,000 may claim a nonrefundable credit equal to 25 percent of the federal dependent care credit for which the taxpayer is eligible. If the taxpayer's Ohio modified adjusted gross income is less than $20,000, the credit is equal to the federal credit for which the taxpayer is eligible.

Displaced worker training credit (R.C. 5747.27) - An individual taxpayer may claim a nonrefundable credit for training expenses incurred within 12 months of losing or leaving a job due to the closing or moving of a facility at which the individual was employed or the abolishment of the individual's position or shift at that facility and who has not obtained another job at which the individual works more than 20 hours a week. The maximum credit is the lesser of 50 percent of the training expenses or $500.

Earned income credit (R.C. 5747.71) - Taxpayers who qualify for the federal earned income tax credit (EITC) may take a nonrefundable Ohio earned income credit equal to 30 percent of the taxpayer's federal EITC.

Invest Ohio credit (R.C. 5747.81) - The credit equals the taxpayer's qualifying investment as indicated on the investor's small business investment certificate multiplied by 10 percent.

Joint filer credit (R.C. 5747.05(E)) - Spouses who file jointly are allowed a tax credit if each spouse has qualifying Ohio adjusted gross income of $500 or more. Qualifying income does not include interest, dividends and distributions, royalties, rent, and capital gains. The credit is a percentage of the tax due after all credits other than the resident, nonresident, part-year resident, and business credits are claimed, but the maximum credit amount is $650.

Nonresident credit (R.C. 5747.05(A)) - Nonresident individuals may calculate a tax credit of the tax otherwise due on such portion of their combined adjusted gross income and taxable business income that is not allocable or apportioned to Ohio.

Resident credit (R.C. 5747.05(B)) - Resident individuals may calculate a tax credit when part or all of their income is taxed in another state or the District of Columbia.

Retirement income credit (R.C. 5747.055) – Individuals, whose Ohio modified adjusted gross income less exemptions is less than $100,000 receiving retirement benefits, annuities or distributions from a pension, retirement, or profit-sharing plan that are included in adjusted gross income, are allowed a nonrefundable credit that depends upon the amount of retirement income received during the taxable year, capped at $200.

Senior citizen credit (R.C. 5747.055(F)) – Individuals whose Ohio modified adjusted gross income less exemptions is less than $100,000, and who are 65 years of age or older on or before December 31 of the taxable year may claim a $50 credit per return.

Pass-through entity (PTE) credit (R.C. 5747.059, R.C. 5747.39, and R.C. 5747.08(I)) - Investors in PTEs are eligible for a refundable credit equal to the taxpayer's proportionate share of the lesser of either the tax due or the tax paid by any qualifying entity for the qualifying taxable year of the qualifying entity which ends in the taxable year of the taxpayer.

Several other business credits also may be claimed against individual income tax liabilities. For more information, please see the Business Tax Credits chapter of this annual report.

Special provisions

Military pay (R.C. 5747.01(A)(21)) - A deduction is allowed for active duty military pay and allowances included in federal adjusted gross income and not otherwise allowable as a deduction or exclusion if those amounts were received for active duty service while the service member is stationed outside Ohio.

Reciprocity (R.C. 5747.05(A)(2)) - Because of agreements Ohio has with bordering states (i.e., Indiana, Kentucky, West Virginia, Michigan and Pennsylvania), an individual does not have to file an Ohio income tax return when: the taxpayer was a full-year resident of one of the border states for the taxable year, and the taxpayer's only source of income within Ohio was wage/salary income from a business the taxpayer does not own. These reciprocity agreements do not apply to compensation earned by a taxpayer from a pass-through entity of which s/he owns at least 20 percent. Such compensation is treated as business income, which is subject to the business income deduction and must be apportioned for purposes of computing the nonresident credit.

Filing and Payment Dates (R.C. 5747.07-.09)

For individuals, estates, and trusts

Annual return – The annual return is generally due by April 15th for calendar year taxpayers without an extension.

Quarterly – Taxpayers must make estimated payments when they expect their tax to be under-withheld by more than $500. Such calendar year taxpayers must typically make estimated payments by April 15th, June 15th and September 15th of the current year and by January 15th of the following year. For fiscal year taxpayers, quarterly payments of tax must be made on the 15th day of the fourth, sixth and ninth months of the fiscal year and on the 15th day following the end of the fiscal year.

Electronic filing – Tax return preparers who file more than 11 original income tax returns, reports, or other tax payment documents must file electronically.

For employers that withhold taxes

An employer accumulating undeposited taxes of $100,000 or more is required to make payment electronically within one banking day. Otherwise, the following rules apply:

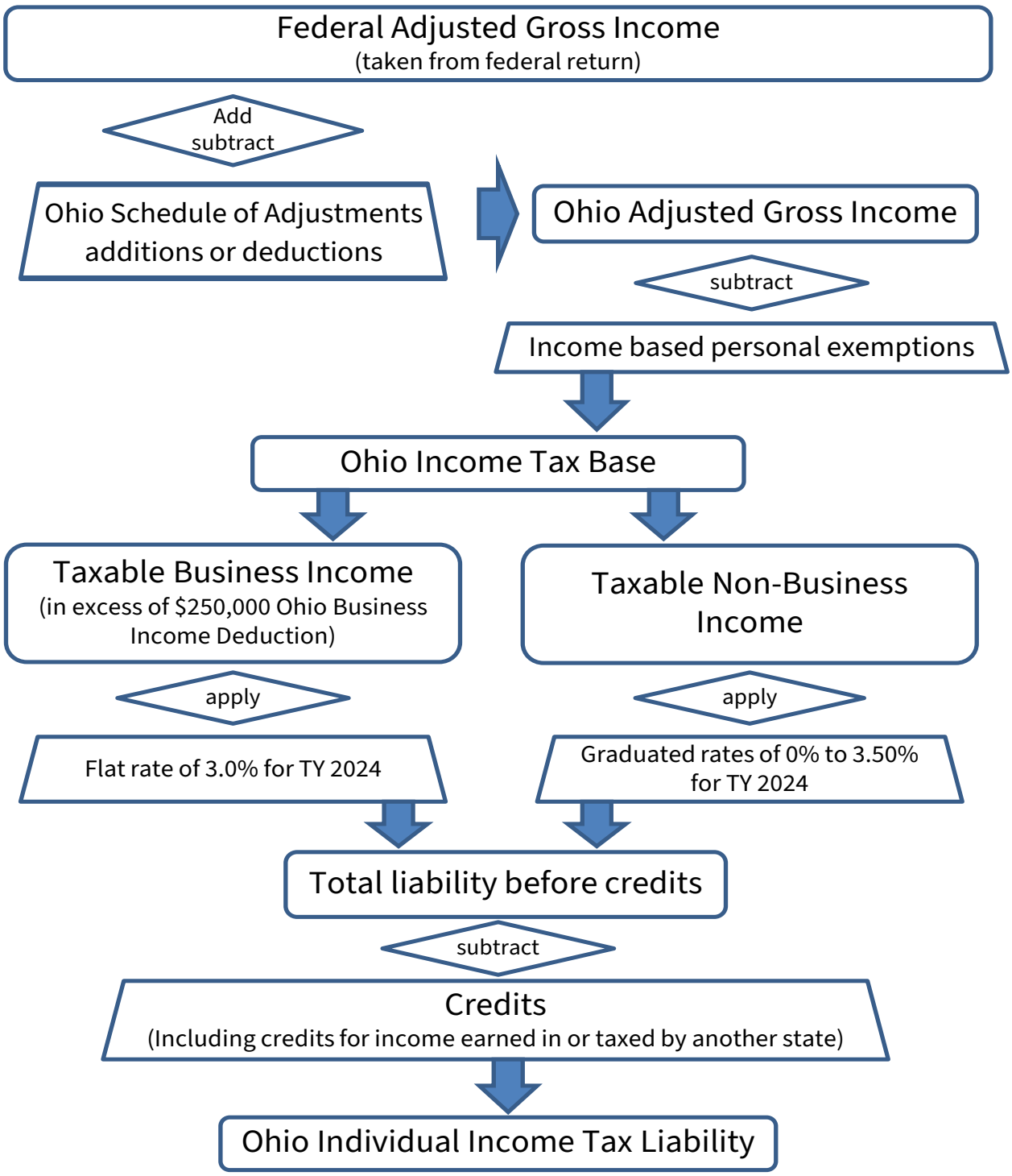
- if an employer withheld no more than $2,000 during the 12 months ending on June 30 of the preceding year, payments are due by the last day of the month following the quarter ending in March, June, September and December.
- if an employer withheld more than $2,000 and less than $84,000 during the 12 months ending on June 30 of the preceding year, payments are due within 15 days after the end of the month.
- if an employer withheld at least $84,000 during the 12 months ending on June 30 of the preceding year, payments are due within three banking days after the end of the partial weekly period and must be made electronically.

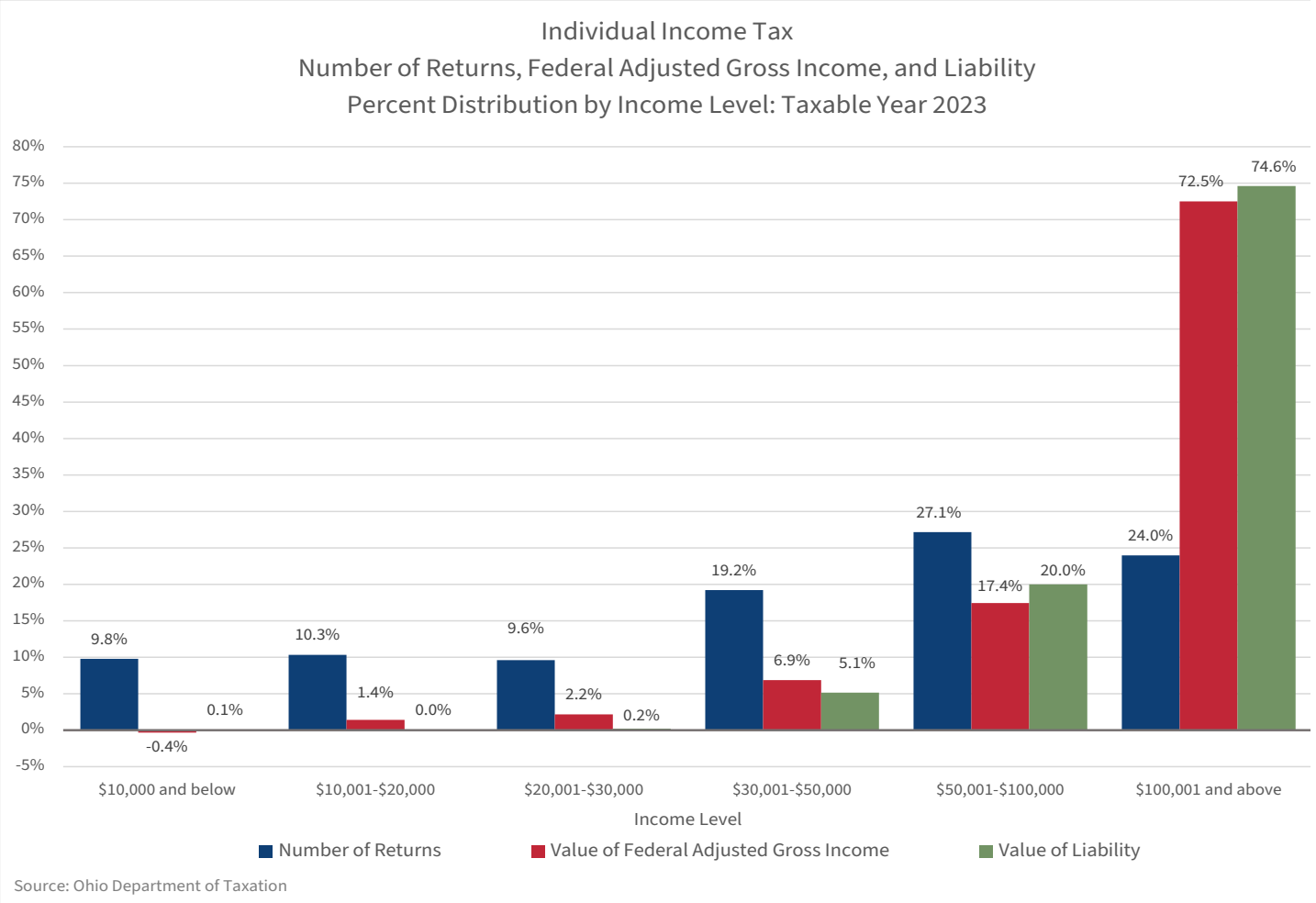
Disposition of Revenue (Ohio Const. Art. XII, 9, R.C. 5747.03). During fiscal year 2025, approximately 95.2 percent of revenue from the state income tax or approximately $10,461.5 million was distributed to the General Revenue Fund (GRF). The rest (about 4.8 percent or $524.1 million) was distributed to the Local Government Fund (LGF) and the Local Government Audit Support Fund, and the Ohio Highway Transportation Safety Fund. Article XII, Section 9 of the Ohio Constitution requires that at least 50 percent of the income tax collections be returned to the county of origin. This provision is met primarily through GRF allocations to education, LGF distributions, and local property tax relief (i.e., the nonbusiness tax credit, owner-occupied tax credit and the homestead exemption for senior citizen and certain homeowners who are disabled).

Charts

The following charts summarize information from Ohio individual income tax returns. Chart 2 reflects all tax returns filed to date by taxpayers for the taxable year noted. Chart 2 includes tax returns that indicate tax liability as well as returns with no tax liability.

Chart 1: General Computation of Ohio Individual Income Tax Liability for TY 2024





Source: Ohio Department of Taxation

Comparisons with Competitor States for taxable year 2024.

Georgia	Georgia imposes an income tax at the rate of 5.39 percent.
Indiana	Indiana imposes an income tax at the rate of 3.05 percent.
Kentucky	Kentucky imposes an income tax at the rate of 4.0 percent.
Michigan	Michigan generally imposes an income tax at the rate of 4.25 percent. For each tax year beginning on and after January 1, 2023, that rate is subject to a formulary reduction based on the percentage increase in the general revenue fund for the preceding fiscal year relative to the rate of inflation for the same period. The income tax rate for tax year 2024 is 4.25 percent.
North Carolina	North Carolina imposes an income tax at the rate of 4.50 percent.
Pennsylvania	Pennsylvania imposes an income tax at the rate of 3.07 percent.
Tennessee	Tennessee does not impose an income tax. Tennessee began phasing out a tax on taxable interest and dividend income beginning on January 1, 2017. This tax was fully repealed beginning on January 1, 2021.
Texas	None.
West Virginia	Rates range from 2.36 percent on taxable income not over $10,000 to 5.12 percent on taxable income in excess of $60,000.

History of Collections

Table 3: Individual Income Tax Collections: Fiscal Years 2021-2025 (in millions)

Fiscal Year	Total Revenues[1]
2021	$10,663.3
2022	11,247.8
2023	11,308.0
2024	10,029.8
2025	10,985.6

[1] Includes pass-through entity taxes, fiduciary income taxes, and employer withholding tax.

Source: Office of Budget and Management financial reports.

History of Major Changes

1912	Voters approved an amendment to the Ohio Constitution permitting the taxation of income on a uniform or graduated basis.
1967	Ohio Tax Study Commission of 1967 reported its findings and recommendations for an income tax.
1971	General Assembly enacted a state individual income tax effective for 1972.
1972	Ohio voters rejected a constitutional amendment that would have repealed the new income tax and prohibited future graduated income taxes.
1973	Voters approved a constitutional amendment eliminating a $3,000 cap on personal exemptions. Legislature enacted a joint filer credit.
1982	A temporary 25 percent across the board tax increase for 1982 and a temporary 12.5 percent increase for 1983 are imposed. Additional rate increases are imposed on high-income individuals for 1982 and 1983 through the creation of new brackets for income more than $80,000 and $100,000.
1983	The new brackets are made permanent. There is an increase in the temporary across the board rate increases to 83.3 percent for 1983 and 90 percent for 1984 when the increases become permanent. Also increased are the senior citizen credit, the joint filer credit, and the personal exemption. Later in the year, Ohio voters sustained these changes by rejecting a constitutional amendment that would have repealed all tax changes enacted since 1982.
1984	A one-time special refund is enacted. For most taxpayers, the refund is 2.03 percent of 1983 tax liability or $7, whichever is greater. Taxpayers who had less than $7 due in 1983 receive a full refund.
1985	A three-year, 15 percent across-the-board rate cut is enacted. Rates are scheduled to fall from 1984 levels by 5 percent in 1985, 5 percent in 1986, and 5 percent in 1987.
1986	The top marginal tax rate (on income more than $100,000) is lowered from 8.55 percent to 6.9 percent effective 1987. Legislators also lowered other rates by an additional 7 percent in 1987 and an additional 1 percent in 1988 and thereafter.
1992	A new bracket is created for income more than $200,000, effective for tax year 1993. The tax rate associated with this new bracket is 7.5 percent.
1996	A new mechanism is enacted to temporarily lower statutory rates in any year when a budget surplus exists. Thus, tax rates are temporarily reduced for 1996 by 6.609 percent. This provision later leads to temporary rate reductions in 1997, 1998, 1999, and 2000.
1997	A pass-through entity and trust withholding tax is enacted and personal exemptions are indexed to inflation starting in 2000.
2002	Ohio Passport Fund changed to Nursing Home Franchise Permit Fee Fund.

2006	Resident armed services members are permitted to deduct military pay and allowances earned while stationed outside of Ohio effective January 1, 2007.
2007	Military retirement pay is exempted from Ohio income and school district taxes.
2008	Tax preparers who file more than 75 original income tax returns in 2008 are required by law to file electronically as of January 1, 2010.
2009	H.B. 318 postponed the fifth income tax rate reduction for two years (until 2011). H.B. 1 created the motion picture production tax credit.
2010	The Tax Commissioner is required by state law to adjust the tax brackets effective for taxable years 2010 and thereafter for inflation.
2011	The fifth year of income tax reductions authorized by H.B. 66 is implemented. H.B. 167 enacted a new income tax deduction for Pell Grant recipients.
2013	H.B. 59 enacted a 10-percent reduction in income tax rates over three years. Rates decreased 8.5 percent in tax year 2013, 0.5 percent in tax year 2014 and 1 percent in tax year 2015. It also suspended the indexing of income brackets and the personal and dependent exemptions during the phase-in periods. It subjected the personal and dependent credit to means testing and created an earned income tax credit and a 50 percent business income deduction. H.B. 365 enacted an allowance for business owners who claimed an enhanced federal income tax depreciation deduction and who increased payroll to claim more of the deduction that the business owner must add back to the Ohio income tax base.
2014	H.B. 483 accelerated the final phase-in of a 10-percent total income tax rate reduction from taxable year 2015 to taxable year 2014.
2015	H.B. 64 and S.B. 208 created separate tax bases for business and nonbusiness income of individuals and established a flat 3 percent rate on taxable business income. Tax rates are reduced on nonbusiness income by 6.3 percent starting in tax year 2015 and means testing is established for the senior and retirement income and retirement income lump sum credits. The business income deduction is set at $125,000 for each spouse if each spouse files separate returns or $250,000 for all other individuals.
2017	H.B. 49 reduced the number of tax brackets levied on estates' Ohio taxable income and trusts' modified Ohio taxable income from nine to eight for taxable years beginning in 2017 and thereafter by consolidating into one bracket the bottom two brackets that are applied for taxable years beginning in 2016 and earlier. Only the top seven brackets are levied on individuals' other than taxable business income (a reduction from nine to seven) for taxable years beginning in 2017 and thereafter. The low-income credit is repealed for taxable years beginning in 2017 and thereafter, as the bottom bracket of the seven-bracket system begins at $10,500. The Tax Commissioner must adjust the income and base tax amounts for all brackets beginning in August 2017. H.B. 49 increased the maximum income tax deduction for contributions to a federally tax advantaged college savings plan or disability expense account from $2,000 to $4,000 annually for each beneficiary and made changes to the motion picture tax credit program. It eliminated the administrative fee for refund contribution check-offs, reduced the Tax Commissioner's role in Ohio political party fund contributions, and required the Tax Commissioner to separately report income tax collections from business income.

2018	Sub. H.B. 292 amended R.C. 5747.24 to change the requirements for the "irrebuttable presumption" of non-Ohio domicile for individuals. For tax years 2018 and forward, an individual is irrebuttably presumed not to be domiciled in Ohio for each taxable year for which the individual files a statement, on or before October 15th, attesting that the individual meets the following criteria: (1) no more than 212 contact periods with Ohio during the taxable year, (2) an abode outside of Ohio for the entire taxable year, on which the individual did not claim a depreciation deduction under I.R.C. §167, (3) no Ohio driver's license or identification card at any time during the taxable year, (4) no Ohio property on which the individual claimed the homestead exemption and/or the owner-occupancy property tax reduction, and (5) no "in state" tuition at an Ohio institution of higher education based on an Ohio address. H.B. 133 authorized an income tax deduction for compensation paid to a qualifying employee to the extent such compensation is for disaster work conducted in this state during a disaster response period pursuant to a qualifying solicitation received by the employee's employer, compensation paid to a qualifying employee to the extent such compensation is for disaster work conducted in this state by the employee during the disaster response period on critical infrastructure owned or used by the employee's employer, and income received by an out-of-state disaster business for disaster work conducted in this state during a disaster response period, or, if the out-of-state disaster business is a pass-through entity, a taxpayer's distributive share of the pass-through entity's income from the business conducting disaster work in this state during a disaster response period. S.B. 8 authorized a pass-through entity investor who is paid wages or guaranteed payment by a professional employer organization hired by the pass-through entity to claim the business income deduction. S.B. 22 expressly incorporated changes to the Internal Revenue Code since March 30, 2017 into Ohio law and allowed contributions to Ohio 529 plans for qualified K-12 education expenses to be tax deductible.
2019	Sub. H.B. 62 amended R.C. 5747.71 to increase the Ohio Earned Income Credit (EITC) allowed from 10 percent of the federal EITC to 30 percent of the federal EITC. This bill also removed the feature of the Ohio EITC which limited the value of the credit to half of the taxpayer's liability for those taxpayers whose OAGI less personal exemptions was greater than $20,000. Am. Sub. H.B. 166 reduced income tax rates across the board by 4 percent, reduced the number of income tax brackets from seven to five, and suspended the inflation indexing of the income tax brackets for tax year 2019. Additionally, the bill introduced new credits for lead abatement and opportunity zone investments, modified the eligibility for various means-tested income tax credits (personal exemption credit, dependent care credit, joint filer credit, senior citizen credit, lump sum distribution credit, retirement income credit and the lump sum retirement income credit) such that high-income taxpayers with little nonbusiness income are not eligible. Lastly, the bill eliminated the campaign contribution credit and the credit for the pass-through investor's share of tax paid under R.C. 5726, the Financial Institutions Tax. These last two changes were delayed until tax year 2020 by Sub. S.B. 26, which also added a new deduction for qualifying educator out-of- pocket expenses for professional development and classroom supplies.
2020	Sub. H.B. 18 added a new deduction for disability severance payments received by honorably discharged veterans. Sub. H.B. 197 authorized the Tax Commissioner to extend the deadline to file and pay state income tax without interest or penalty. The extension was available to those filing the Ohio individual income tax, school district income tax, pass-through entity and fiduciary income tax, and also extends to municipal net profit taxpayers that have opted-in to the state's centralized filing system. Returns, payments and estimated payments with due dates from April 15, 2020 through June 15, 2020, including fiscal year filers, were extended without interest or penalty to July 15, 2020.

2021	Sub. S.B. 18 allowed recipients of unemployment benefit payments to elect to have state taxes withheld beginning Jan 1, 2022. Am. Sub. H.B. 110 extended this date to January 1, 2023 , and Sub. S.B. No. 302 further extended this date to January 1, 2025. Additionally, Sub. S.B. 18 amended R.C. 5701.11 to incorporate federal tax law changes into Ohio income tax law, including the changes to federal law by the "Consolidated Appropriations Act, 2021" and the "American Rescue Plan Act of 2021." Sub. S.B. 39 reinstated a nonrefundable credit for campaign contributions.
2022	Am. Sub. H.B. 110 implemented nonrefundable tax credits for education expenses for home-schooling, donations to non-profit scholarship granting organizations, and for non-public non-chartered private school tuition. These credits were made effective for tax year 2021. Sub. H.B. 515 reclassified income/proceeds from the sale of an equity or ownership interest in a business from "non-business income" to "business income." S.B. 166 authorized a nonrefundable tax credit against the individual income tax for employers equal to the lesser of $5,000 per eligible employee or 15% of the total wages paid to a student participating in a career technical education program.
2023	Am. Sub. H.B. No. 66 created a new nonrefundable tax credit for commercial vehicle operator training expenses. Am. Sub. H.B. No. 45 repealed the adoption tax credit with tax credits and carryforwards permitted for legal adoptions occurring on or before December 31, 2022. That bill also created the adoption grant program and a corresponding deduction for amounts received under that program that are not otherwise deducted or excluded from federal or Ohio adjusted gross income. Sub. S.B. No. 33 expanded the existing Ohio 529 deduction to include contributions to a 529 plan established by another state or an eligible educational institution under Internal Revenue Code section 529. Am. Sub. H.B. No. 33 made a number of changes including reducing the number of individual income tax brackets to four and three and the top rate on nonbusiness income to 3.75% and 3.5% in tax years 2023 and 2024, respectively. The bill also added deductions related to the East Palestine train derailment and the newly created Ohio Homebuyer Plus program. New credits added by the bill include a low-income housing credit, the Welcome Home Ohio Tax Credit, and a credit for single-family housing development.
2025	H.B. 96 made several changes to the income tax. It reduces the top marginal rate to 3.125% in TY 2025 and 2.75% in TY 2026 and thereafter, which constitutes a flat tax. Both the joint filer credit and the personal exemption are limited to taxpayers whose modified adjusted gross income is less than $750,000 for taxable year 2025 or $500,000 in taxable year 2026 and thereafter. The Welcome Home Ohio Program was extended through FY 2027 for an additional $20 million of credits. The lead abatement tax credit maximum credit amount was increased to $40,000, and the total issuance limit was decreased to $3 million. The film and theater capital improvement credit was repealed, a deduction of up to $750 for donations to pregnancy resource centers was enacted and the educator expense deduction was increased to $300 per year. The percentage of costs that may be claimed as a historic rehabilitation credit was increased to 35% for projects in municipalities with a population of less than 300,000 or in the unincorporated area of a township. The home school expense credit was changed from $250 per return to $250 per qualifying student. The sunset date for the transformational mixed use development tax credit was extended to FY 2027 and the annual credit cap increased to $125 million per fiscal year. The bill sunsets the award of new small business investment credits on January 2, 2026. The $50 credit for contributions to certain state political candidate campaigns was repealed. The bill sunsets the Ohio opportunity zone investment credit at the end of fiscal year 2027 but increased the amount of credits to be awarded to $50 million in fiscal years 2026 and 2027.

Kilowatt-Hour Tax

Overview. The kilowatt-hour (kWh) tax was created by the Ohio General Assembly in 2001 as part of a broader legislative effort to deregulate electric utilities. The tax, effective May 1, 2001, replaced the public utility excise tax on electric and rural electric companies. It also was designed to replace revenues lost from the reduction of assessment rates on electric and rural electric tangible personal property. During fiscal year 2025, collections were approximately $555.0 million.

The tax is levied on electric distribution companies with end users in Ohio. The tax has tiered rates that vary according to the kWh consumption of individual end users of electricity. For certain large consumers of electricity, a self-assessor option exists. Companies that provide both electric and other services must separate the charges for electricity from the other services they provide.

Taxpayer (R.C. 5727.80 and 5727.81). Electric distribution companies with end users in Ohio are subject to the tax. Electric distribution companies do not include a person that donates all the electricity generated to a political subdivision of the state. The tax is also paid by certain large commercial and industrial end users (self-assessing purchasers) that consume more than 45 million kWh of electricity during a calendar year. Self-assessing purchasers must qualify and register to self-assess the tax.

Tax Base (R.C. 5727.81). The tax has two bases with payments determined by the number of kilowatt-hours distributed to end users in Ohio.

Tax Rates (R.C. 5727.81). Electric distribution companies pay rates based on their monthly distribution to each end user. The rates are tiered according to the amount of kilowatt-hours the individual end user consumes, as shown in the following schedule:

0-2,000 kWh	0.456 cents
2,001-15,000 kWh	0.419 cents
15,001 kWh or more	0.363 cents

End users above 45 million kWh in annual consumption may register to self-assess the tax. Self-assessors pay 0.257 cents per kWh on the first 500 million kWh and 0.1832 cents per kWh in excess of 500 million.

Exemptions (R.C. 5727.80 and 5727.81). The kWh tax does not apply to the federal government, end users located at a federal facility that uses electricity for the enrichment of uranium, qualified end users in qualified manufacturing processes, qualified regeneration meters, certain qualified end users if the electricity is generated by an electric generation facility primarily dedicated, interconnected and integrated with the end user's facilities, and self-generation facilities sized not to exceed one hundred percent of annual energy requirements.

Filing and Payment Dates (R.C. 5727.81 and 5727.82). For kWh and self-assessing taxpayers, the filing date is the 20th day of each month. Payments reflect the amount of electricity distributed to the end users during the preceding month. To register as a self-assessing purchaser, end users must apply and pay a $500 fee before May 1st. The registration year begins on May 1st and ends on the following April 30th.

Disposition of Revenue (R.C. 5727.81). The General Revenue Fund (GRF) receives nearly 100 percent of the kilowatt-hour tax revenues.

Special Provisions (R.C. 5727.81 and 5727.82). In cases where self-assessing purchasers are served by a municipal electric utility and are located within that municipality, the tax is remitted to the municipality rather than to the state. A municipal electric utility may also retain in its general fund the portion of the tax on kilowatt hours distributed to end users located within its boundaries.

Comparisons with Competitor States (as of August 5, 2025). Indiana, Michigan, North Carolina, Tennessee, Texas, and West Virginia do not have specific taxes levied on the volume of electricity consumed or distributed. In these states, electric companies may be subject to public utility excise or business taxes. Kentucky has an electric vehicle charging station tax which charges a combined excise and surtax fee of $0.03 per kilowatt hour of electricity used to charge electric vehicles. Georgia has an electric vehicle excise tax which charges $0.26 per 11 kWh. Pennsylvania has an excise tax on electricity used as an alternative fuel at a rate of $0.0172 per kWh.

History of Collections

Table 1: kWh Tax Collections and Distributions: Fiscal Years 2021-2025 (in millions)

Year	Total Collections	General Revenue Fund	Public Library Fund
2021	$526.7	$298.2	$228.5
2022	538.8	291.4	247.4
2023	532.4	278.3	254.1
2024	531.7	284.5	247.2
2025	555.0	301.3	253.7

Source: Office of Budget and Management financial reports.

History of Major Changes

1999	S.B. 3 established the kilowatt-hour (kWh) tax effective May 1, 2001.
2000	S.B. 287 enacted the following changes: lowers the self-assessor tax threshold from 120 million kWh of annual consumption to 45 million kWh; caps the consumption portion of the self-assessor tax formula to 504 million kWh of annual consumption; establishes an exemption for "qualified regeneration facilities"; allows businesses to declare that they will have enough electricity consumption in the upcoming year to self-assess and provides for a "recapture" tax if the taxpayer fails to meet the self-assessor threshold; and requires self-assessors served by a municipal electric company and located within the municipal boundary to remit the self-assessor tax to the municipality.
2007	Under H.B. 119, the General Revenue Fund's share of the kWh tax is changed to 63 percent. Also, the General Assembly reduced the price component for the tax paid by self-assessing purchasers from 4 percent to 3.5 percent effective July 1, 2008.
2009	H.B. 1 eliminated the price-based component of the self-assessment calculation effective Jan. 1, 2011 in favor of a flat rate of 0.257 cents per kWh on the first 500 million kWh and of 0.1832 cents per kWh for each kWh in excess of 500 million.
2011	H.B. 153 changed the percentage of distribution to 88 percent of the General Revenue Fund (GRF), 9 percent to the School District Property Tax Replacement Fund and 3 percent to the Local Government Property Tax Replacement Fund.
2015	H.B. 64 altered the disposition of revenue and credited nearly all to the GRF.
2017	H.B. 49 exempted from the kWh tax any use of electricity by a qualified end user in a chlor-alkali manufacturing process (i.e., a process to manufacture bleach). An end user must obtain the consent of the legislative authority of the municipal corporation that owns or operates the utility when the end user receives the electricity from a municipal electric company.
2021	H.B. 110 exempted from the kWh tax certain qualified end users if the electricity is generated by an electric generation facility primarily dedicated, interconnected and integrated with the end user's facilities, and self-generation facilities sized not to exceed one hundred percent of annual energy requirements.

Motor Vehicle Fuel and Use Tax

Overview. An excise tax applies to all dealers in motor vehicle fuel on the use, distribution, or sale within Ohio of fuel used to generate power for the operation of motor vehicles. Effective July 1, 2019, with the passage of H.B. 62, the motor fuel excise tax rate was increased to 38.5 cents per gallon for gasoline and 47 cents per gallon for all other motor fuels, except compressed natural gas (CNG). H.B. 62 also expanded the definition of "motor fuel" to include CNG and levied a motor fuel tax on CNG of 10 cents per gallon equivalent, increased to 47 cents per gallon equivalent, phased in over five years. As of Jan. 1, 2018, the five prior existing levies that made up the motor fuel tax were combined into one levy. The first 28 cents per gallon of the current levy is allocated in specified fractions that correspond with the five prior distinct levies, and the amounts received from the levy over the 28 cents are allocated as described below. Article XII, Section 5a of the Ohio Constitution mandates that no revenues from excise taxes on fuel used to propel vehicles on public highways be expended for costs other than costs of administering such laws, statutory refunds and adjustments provided therein, payment of highway obligations, costs for construction, reconstruction, maintenance and repair of public highways and bridges and other statutory highway purposes, expenses of state enforcement of traffic laws, and expenditures authorized for hospitalization of indigent persons injured in motor vehicle accidents on the public highways. During fiscal year 2025, motor fuel tax collections were approximately $2,594.8 million, inclusive of amounts in the motor fuel hold fund.

There also is a fuel use tax of 38.5 cents per gallon of gasoline and 47 cents per gallon of diesel fuel levied on commercial cars and tractor trailers operated or driven upon a public highway in two or more jurisdictions. Fuel use taxpayers pay tax on the motor vehicle fuel consumed in Ohio that exceeds the fuel purchased and taxed in Ohio. During fiscal year 2025, motor fuel use tax collections were approximately $152.1 million, with $51.1 million net to Ohio and the remainder to refunds and distributions to other states and Canadian provinces participating in the international fuel tax agreement (IFTA).

Taxpayer (R.C. 5735.01, 5735.05). The excise tax applies to dealers that: import motor fuel from another state or foreign country or acquire motor fuel by any means into a terminal in this state; import motor fuel from another state or foreign country in bulk lot vehicles for subsequent sale and distribution in this state from bulk lot vehicles; refine motor fuel in this state; acquire motor fuel from a motor fuel dealer for subsequent sale and distribution in this state from bulk lot vehicles; or possess an unrevoked permissive motor fuel dealer's license.

Tax Base (R.C. 5728.06, 5735.05). The base of the tax is the gallons of motor vehicle fuel sold, used, or distributed in Ohio. It also applies to CNG that is used to propel vehicles on public roads or on waterways.

Tax Rates (R.C. 5735.05). Prior to July 1, 2019, the motor fuel excise tax rate was 28 cents per gallon. Effective July 1, 2019, the tax increased to 38.5 cents per gallon for gasoline and to 47 cents per gallon for motor fuel other than gasoline. Effective July 1, 2022, CNG was taxed at a rate of 40 cents per gallon, and was increased by 7 cents on July 1, 2023, to a total of 47 cents.

Deductions (R.C. 5735.05-.06). Dealers may deduct the following motor fuel from their total gallons sold:

- dyed diesel sold for uses other than operating motor vehicles on public highways or waterways within Ohio;
- K-1 kerosene to a retail service station, except when placed directly in the fuel supply tank of a motor vehicle (such sales are rebuttably presumed to not be distributed or sold for use or used to generate power for the operation of motor vehicles upon the public highways or upon the waters within the boundaries of this state);
- motor fuel sold by licensed dealers to other licensed dealers;
- motor fuel exported by licensed dealers from Ohio to any other state or foreign country;
- motor fuel sold for exclusive use by the U.S. government or its agencies;
- motor fuel that is in the process of transportation in foreign or interstate commerce, except insofar as it

may be taxable under the Constitution and statutes of the United States, and except as may be agreed upon in writing by the dealer and the tax commissioner;
- motor fuel sold exclusively for use in the operation of aircraft; and
- motor fuel sold by a dealer for delivery from a bulk lot vehicle, for consumption in operating a vessel when the use of such fuel in a vessel would otherwise qualify for a refund under section 5735.14 of the Revised Code.

Shrinkage Allowance (R.C. 5735.06, 2025 H.B. 54 Section 757.20). Licensed motor fuel dealers receive a discount intended to cover "evaporation, shrinkage or other unaccounted for losses." An uncodified provision of House Bill 119, enacted in 2007 by the 127th General Assembly, set this "shrinkage allowance" at the following levels, which has been extended through fiscal year 2027 by House Bill 54 of the 136th General Assembly:
- licensed distributors receive a 1 percent discount on total gallons of fuel received, minus 0.5 percent on gallons sold to retailers, for fuel lost through shrinkage and evaporation; and
- retailers receive a 0.5 percent discount on gallons of fuel purchased from licensed distributors for fuel lost through shrinkage and evaporation. This discount is received in the form of a refund.

Refunds (R.C. 5735.13, 5735.14, 5735.141, 5735.142, 5735.18). Persons who have purchased motor vehicle fuel on which the fuel tax has been paid may receive a refund when:
- the motor fuel was used to operate or propel stationary gasoline engines, tractors used for off-highway purposes or unlicensed motor vehicles used exclusively in intra-plant operations;
- the motor fuel was used by watercraft devoted entirely to commercial purposes such as trade or fishing; by vessels used in Boy Scouts' training; by vessels used or owned by railroad car ferry companies; or by vessels used or owned by federal, state or local governments;
- the motor fuel was used for cleaning or dyeing;
- the motor fuel was used by local transit systems;
- the motor fuel was used in aircraft;
- the motor fuel was lost or destroyed through fire, explosion, lightning or other natural disasters; or
- any person, other than a dealer, sells or uses the fuel outside Ohio, or sells the fuel to the U.S. government or any of its agencies.

Also, a city, exempted village, joint vocational or local school district, an educational service center or a county board of developmental disabilities may be reimbursed for the amount of Ohio motor fuel tax paid on fuel in excess of 22 cents per gallon. A contractor acting on behalf of transit systems, school districts, and county DD boards may claim a refund when acting on the agency's behalf. The refund amount is the same amount as the agency's refund.

Fuel Use Tax (R.C. Chapter 5728). The Ohio motor vehicle fuel use tax of 38.5 cents per gallon on gasoline and 47 cents for all other motor fuels is imposed on heavy trucks on the amount of motor fuel consumed in Ohio that was purchased outside of Ohio. A refund or credit is allowed for the tax on fuel purchased in Ohio for use in another state, provided the other state imposes a tax on such fuel and allows a similar credit or refund. The fuel use tax rate increased on July 1, 2019 commensurate with increases to the corresponding motor fuel tax rates, and will continue to increase with those rates.

Liquid Natural Gas (R.C. 5735.011). The tax on liquid natural gas is measured in gallon equivalents. The diesel gallon equivalent standard for liquid natural gas is the equivalent of one gallon of motor fuel.

Filing and Payment Dates (R.C. 5735.06). Returns and payments are due by the last day of the month following the reporting period.

Disposition of Revenue (R.C. 5735.05, 5735.051, 5735.27). Motor vehicle fuel tax is distributed by the Department of Taxation each month.

Revenue generated from the first 28 cents per gallon of the motor fuel excise tax rate is distributed among state funds and among local governments as follows:

Before any distributions are made, funds are set aside for refunds and two percent of the previous month's net receipts are credited to the Highway Operating Fund, 0.875 percent of revenue is allocated to the Waterways Safety Fund, and 0.125 percent to the Wildlife Boater Angler Fund. An amount determined by appropriation shall be deposited into the Motor Fuel Tax Administration Fund to pay the expenses of the Department of Taxation in administering the tax.

Of the remainder:
5.2942 percent of 17/28ths is credited to the Highway Operating Fund and 94.7058 percent of 17/28ths is credited to the Gasoline Excise Tax Fund after $100,000 is transferred each month to the Grade Crossing Fund and any crediting to fund the Highway Operating Fund as prescribed in 5735.051.

1) 32.5 percent of 2/28ths is credited to the Gasoline Excise Tax Fund and 67.5 percent of 2/28ths is credited to fund the Highway Operating Fund.
2) 13/16ths of 8/28ths is credited the Highway Operating Fund and 3/16ths of 8/28ths is credited to the Gasoline Excise Tax Fund.
3) Of the remaining 1/28th, 100 percent is credited to the Highway Operating Fund.

Of the 94.7058 percent credited to the Gasoline Excise Tax Fund in (1) above, 93.1677 percent is distributed in accordance to 5735.051(A)(2)(a):

a) 6.7 percent to the Local Transportation Improvement Program (LTIP).
b) Five cents multiplied by the number of gallons of motor fuel sold at stations operated by the Ohio Turnpike and Infrastructure Commission.
c) After the LTIP and Turnpike amounts are calculated, the remaining balance is distributed as follows:
    - 10.7 percent to municipal corporations less $745,875,
    - 9.3 percent to counties less $745,875,
    - 5.0 percent to townships less $263,250 and
    - the remainder of the balance to fund the Highway Operating Fund or the Highway Capital Improvement Bond Service fund where applicable (fixed dollar amounts go to fund the Highway Operating Fund).

Of the 94.7058 percent credited to the Gasoline Excise Tax Fund in (1) above, 6.8323 percent is distributed in accordance to 5735.051(A)(2)(b) and amounts credited to the Gasoline Excise Tax Fund in (2) above are also distributed in this manner:

- 42.86 percent to municipalities
- 37.14 percent to counties
- 20 percent to townships.

The 3/16ths of 8/28ths credited to the Gasoline Excise Tax Fund in (3) above is distributed in the same manner as 5735.051(A)(2)(b) subject to deductions under divisions 5735.051(C)(3). Amounts are credited in this manner:

- 42.86 percent to municipalities
- 37.14 percent to counties
- 20 percent to townships.

Amounts in excess of the first 28 cents per gallon – after subtracting amounts issued in refunds, reserved for waterway-related purposes, and for the Motor Fuel Tax Administration Fund – will be divided as follows: 55 percent to the Highway Operating Fund and 45 percent to the Gasoline Excise Tax Fund. However, 2 percent of the additional revenue will be credited first to the Highway Operating Fund.

Funds are distributed among townships in the manner required under R.C. 5735.27(A)(3). The amounts are

distributed in equal proportions, except the portion of the revenue that is described under R.C. 5735.05(A)(3) that is partially allocated to provide funding for townships. Each township receives the greater of the amount credited divided evenly among townships or 70 percent of a formula amount for that township. The formula amount is 50 percent the amount credited distributed based on centerline road miles and the remainder distributed based on registered motor vehicles per township. One-third of the difference between the amount required to make the required payments to townships is deducted from the amounts credited to municipalities and counties, the remaining one-third is deducted from the Highway Operating Fund.

Comparisons with Competitor States (as of August 4, 2025).

Tax Rates in Cents Per Gallon

State	Gasoline	Diesel	State Sales Tax Applicable
Georgia	33.10	37.10	No[1]
Indiana	35.00	59.00	Yes
Kentucky[2]	26.40	23.40	No
Michigan	31.00	31.00	Yes
North Carolina[3]	40.30	40.30	No
Pennsylvania	57.60	74.10	No
Tennessee	26.00	27.00	No
Texas	20.00	20.00	No
West Virginia[4]	35.70	35.70	No

[1] Local sales tax applicable.

[2] Kentucky's actual rate is 9% of the average wholesale price of gasoline receieved in Kentucky, rounded to the nearest one-tenth of 1% paid on a per gallon basis, adjusted quarterly. Kentucky levies a 1.4 cents per gallon petroleum storage tank environmental assurance fee that is included in Kentucky's rates, above.

[3] North Carolina's rate is set at a flat 34 cents per gallon multiplied by a percentage. The percentage is plus or minus the sum of the annual percentage change in state population for the applicable calendar year, multiplied by 75 percent and the annual energy index percentage change in the Consumer Price Index for All Urban Consumers, multiplied by 25 percent. North Carolina levies an inspection tax of one fourth of one cent which is included in North Carolina's rates, above.

[4] West Virginia's excise tax rate is a flat rate of 0.2050 and a variable rate subject to change; the variable component is restricted to no more than 5% of the annual average wholesale price which may never be less than $2.34 per gallon. The variable component is also referred to as the Motor Fuel Sales Tax and is included in West Virginia's tax rates, above.

History of Collections

Table 1: Motor Vehicle Fuel Tax Collections: Fiscal Years 2021-2025 (in millions)

Fiscal Year	Gross Collections	Refunds	Net Tax After Refunds
2021	$2,464.5	$26.8	$2,437.6
2022	2,619.4	22.5	2,596.9
2023	2,552.6	28.3	2,524.3
2024	2,645.7	31.7	2,614.0
2025	2,620.9	26.1	2,594.8

Source: Office of Budget and Management financial reports.

Fiscal Year 2025

Table 2: Motor Vehicle Fuel Use Tax Collections: Fiscal Years 2021-2025 (in millions)

Fiscal Year	Gross Collections	Refunds	Payments Sent to Other States/Provinces[1]	Net Tax After Refunds
2021	$90.5	$1.5	$55.8	$33.2
2022	122.0	1.4	63.6	57.1
2023	130.8	1.7	67.7	61.4
2024	135.7	0.4	89.8	45.5
2025	152.1	1.3	99.7	51.1

[1]Payments sent to other states and provinces represent payments made under the International Fuel Tax Agreement.

Source: Ohio Department of Taxation records.

History of Major Changes

1925	2 cent per gallon enacted
1927	1 cent increase (3 cents total)
1929	1 cent increase (4 cent total)
1933	1 cent increase (5 cents total)
1947	1 cent decrease (4 cents total)
1953	1 cent increase (5 cents total)
1959	2 cent increase (7 cents total)
1981	3.3 cent increase (10.3 cents total); Ohio Motor Vehicle Use Tax becomes effective July 1, 1980.
1982	1.4 cent increase (11.7 cents total)
1983	0.3 cent increase (12 cents total)
1987	2.7 cent increase (14.7 cents total)
1988	0.1 cent increase (14.8 cents total)
1989	3.2 cent increase (18 cents total)
1990	2 cent increase (20 cents total)
1991	1 cent increase (21 cents total)
1993	1 cent increase (22 cents total)
1995	Ohio joined the International Fuel Tax Agreement (IFTA). IFTA is a state compact between the 48 contiguous U.S. states and the Canadian provinces to simplify the reporting of fuel taxes by carriers operating in more than one of these jurisdictions. IFTA is administered by the International Fuel Tax Association, an Arizona non-profit corporation. IFTA auditing is conducted by ODT.
2003	2 cent increase (24 cents total)
2004	2 cent increase (26 cents total)
2005	2 cent increase (28 cents total)
2017	Beginning Jan. 1, 2018, H.B. 26 consolidated five motor vehicle fuel levies into one 28-cents levy and changed the statutory distribution language accordingly. It requires aviation fuel dealers to obtain a license from and file reports with the ODT. It further requires all counties and regional transit authorities to file an annual report with the Director of Transportation and the Tax Commissioner on local spending for airport related activities.
2019	H.B. 62 of the 133rd General Assembly made changes to the motor vehicle fuel tax effective July 3, 2019 with certain provisions at differing dates; increased the tax rate on gasoline to $0.385 per gallon; on fuels other than gasoline to $0.47 per gallon; and subjects compressed natural gas to the tax at rates phased in over five years ending at the non-gasoline rate of $0.47 per gallon after July 1, 2023; altered the allocation of tax for amounts above $0.28 per gallon; changed the motor fuel administration fund from a percentage of revenue to an appropriation; granted private contractors of transit authorities, school districts, and county developmental disabilities boards the same refunds and reimbursements as the entities they contract with; and continued shrinkage allowances in effect biennially since 2008.

Natural Gas Distribution Tax

Overview. The natural gas distribution tax was enacted by the Ohio General Assembly effective July 1, 2001, as part of a larger series of tax changes involving the natural gas industry. The tax was designed to replace the revenue lost by school districts and local governments when the assessment rate on the personal property of natural gas companies was reduced from 88 percent to 25 percent. Effective July 1, 2011, the Ohio General Assembly established that all revenue from the natural gas distribution tax is to be credited to the General Revenue Fund (GRF). During fiscal year 2025, natural gas distribution tax collections were approximately $68.7 million.

Taxpayer (R.C. 5727.811). The tax is levied on companies that meet the definition of a "natural gas distribution company" in R.C. 5727.80(K).

Tax Base (R.C. 5727.811). The base of the tax is the amount of natural gas distributed through the meter of an end user in Ohio. If no meter is used to measure the MCF of natural gas distributed, the rates shall apply to the estimated MCF of natural gas distributed to an unmetered location in this state.

Tax Rates (R.C. 5727.80 and 5727.811). In most cases, a three-bracket rate schedule applies to the amount of natural gas distributed to each end user, as measured in 1,000 cubic feet (Mcf).

Distribution to End Users	Rates per Mcf
First 100 Mcf per month	15.93 cents
Next 101 to 2,000 Mcf per month	8.77 cents
2,001 or more Mcf per month	4.11 cents

Small distribution companies with 70,000 or fewer customers may elect to apply the standard rate schedule outlined above to the total amount of natural gas distributed to all of its Ohio customers, as if all distribution had been made to a single customer. This results in a lower overall tax rate for the distribution company.

The rate on natural gas distributed to flex customers is 2 cents per Mcf. A flex customer is an industrial or commercial facility that consumed more than one billion cubic feet of natural gas a year at a single location during any of the previous five years or that purchases natural gas distribution services at a discount as part of a special arrangement. Special arrangements are arrangements subject to review and regulation by the Public Utilities Commission under R.C. 4905.31, arrangements with a natural gas distribution company pursuant to a municipal ordinance, or a variable rate schedule that permits rates to vary between defined amounts provided that the schedule is on file with the Public Utilities Commission.

Exemptions (R.C. 5727.811). The natural gas distribution tax does not apply to the distribution of natural gas to the federal government or natural gas produced by an end user, consumed by that end user or its affiliates, and not distributed through the facility of a natural gas company.

Filing and Payment Dates (R.C. 5727.82). Returns and payments are due as follows:

Quarterly Returns	Due Date
January - March	May 20th
April - June	August 20th
July - September	November 20th
October - December	February 20th

Disposition of Revenue (R.C. 5727.811). All revenue is deposited in the state's GRF.

Comparisons with Competitor States (as of August 5, 2025). Georgia, Kentucky, Indiana, Michigan, North Carolina, Pennsylvania, Tennessee, Texas, and West Virginia do not have comparable natural gas distribution-based taxes.

History of Collections

Table 1: Natural Gas Distribution Tax Collections, Fiscal Years 2021-2025 (in millions)

Fiscal Year	Revenue
2021	$70.1
2022	69.0
2023	67.8
2024	65.9
2025	68.7

Source: Office of Budget and Management financial reports.

History of Major Changes

2000	H.B. 287 created the tax effective July 1, 2001. The tax is designed to replace local tax revenue that was lost from a reduction in natural gas utility personal property tax assessment percentages.
2002	Distribution formula is changed. The share to the School District Property Tax Replacement Fund fell from 70 percent to 68.7 percent; the share to the Local Government Property Tax Replacement Fund increased from 30 percent to 31.3 percent.
2011	H.B. 153 enacted an allocation of 100 percent of the revenue to the General Revenue Fund effective July 1, 2011.

Pass-through Entity and Trust Withholding Tax

Overview. The pass-through entity and trust withholding tax, enacted in 1998, is not so much a separate tax as it is a mechanism designed to collect individual income tax that is otherwise due and payable by equity investors in certain pass-through entities and nonresident beneficiaries of certain trusts. All the revenue collected from pass-through entities is included in the income tax revenue amounts shown in Table 1 in the Individual Income Tax section of this report.

Table 1: Pass-through Entity and Trust Withholding Tax Collections: Fiscal Year 2025 (in millions)

Form IT 1140	$102.7
Form IT 4708	$200.3
Form IT 4738	$912.1
Source: Ohio Department of Taxation	

Please note, refundable pass-through entity tax credits claimed on the IT 1040 for taxable year 2023 were approximately $749.4 million.

A pass-through entity is an S corporation, a partnership, or a limited liability company (LLC) treated for federal income tax purposes as either a partnership or an S corporation. Each qualifying pass-through entity doing business in Ohio or otherwise having nexus with Ohio is subject to the pass-through entity withholding tax. Qualifying trusts are also subject to the withholding tax. See the **Special Provisions** section in this chapter for details. Many pass-through entities are not "qualifying pass-through entities" and, therefore, are not subject to the withholding or composite tax. Pass-through entities not subject to the withholding tax include entities whose investors are limited to full-year Ohio resident individuals or Ohio resident estates. A more complete listing of exempt pass-through entities is available in the **Exemptions and Exclusions** section of this chapter.

An explanation of the three pass-through entity tax forms follows:

IT 1140 – The IT 1140 is a withholding return for qualfying pass-through entities and qualifying trusts. The tax rate for all quaiflying investors and beneficiaries "adjusted qualifying amounts" earned by the entity or trust during the taxable year is 3 percent. The entity tax, historically 8.5 percent, was phased out for most corporate investors as part of the phase-out of the corporation franchise tax but still applies to most investors who are themselves pass-through entities (see Entity Tax Phase-Out for Qualifying Investors). When completing their individual tax returns (IT 1040), a qualifying individual investor may claim a refundable income tax credit based on the investor's proportionate shares of the pass-through entity withholding and entity tax reported on the IT 1140.

IT 4708 – The IT 4708 is a composite return completed and filed by the pass-through entity on behalf of one or more of the entity's investors for whom income tax has not been previously withheld. By being included in form IT 4708, nonresident investors meet their filing and payment obligation with respect to that income and need not file a separate individual income tax return unless they have other Ohio-sourced income. On the IT 4708, the tax is calculated at the highest individual income tax rate for the taxable year for which the return is filed.

IT 4738 – The IT 4738 was introduced for taxable years beginning on or after January 1, 2022. A qualifying pass-through entity that is not a disregarded entity may make an irrevocable annual election to be taxed at the entity level by timely filing the IT 4738. Entities filing this form must include all owners' qualifying taxable income. Filing the IT 4738 meets Ohio filing requirements for the entity's nonresident and trust investors unless they have other Ohio-sourced income. Owners that file an Ohio individual income tax return (IT 1040) must add back the tax amount paid on the IT 4738 to the extent not included in computing federal or Ohio adjusted gross income. A refundable credit for the proportionate share of the tax paid on the IT 4738 is available for owners who file an IT 1040. The tax rate on the IT 4738 is 3 percent for reporting periods that begin in 2023 and thereafter.

Taxpayer/Qualifying Entity (R.C. 5733.40(L), 5747.01(N)) A qualifying entity includes both qualifying pass-through entities and qualifying trusts. A pass-through entity is generally an S corporation, a partnership or an LLC treated for federal income tax purposes as a partnership or an S corporation. A qualifying trust is any trust required to file a federal 1041 that has at least one nonresident beneficiary during the tax year to whom it makes a distribution related either to real estate, or to tangible personal property, located in Ohio. See the **Exemptions and Exclusions** section of this chapter for a list of pass-through entities excluded from the definition of a qualifying pass-through entity.

A pass-through entity is a "taxpayer" if it files the IT 4708. A trust is not permitted to file the IT 4708 or IT 4738.

Tax Base (R.C. 5733.40, 5747.02, 5747.08, 5747.38, 5747.40-401)

Form IT 1140

The tax base for both qualifying pass-through entities and qualifying trusts is the "adjusted qualifying amount", but it is calculated differently based on who is filing the return. For pass-through entities, the adjusted qualifying amount is the net sum of qualifying investors' distributive shares of the pass-through entity's income, gain, expense and loss apportioned to Ohio. For trusts, the adjusted qualifying amount is the net sum of each qualifying beneficiary's share of the qualifying net income and qualifying net gain distributed by the qualifying trust that is apportionable to Ohio.

Form IT 4708

The tax base is the distributive shares of the pass-through entity's taxable income to qualifying non-corporate investors, to the extent that such income was not reported on form IT 1140, that is allocable or apportionable to Ohio.

Form IT 4738

The tax base is "qualifying taxable income," which is the sum of the portion of an electing pass-through entity's income that is business income subject to adjustments and apportioned to Ohio and the portion of the electing pass-through entity's nonbusiness income allocated to Ohio.

Rates (R.C. 5733.41, 5747.02, 5747.08, 5747.38, 5747.41)

Form IT 1140

A 3 percent withholding tax rate applied to adjusted qualifying amounts for those qualifying equity investors who are individuals. A 3 percent entity tax rate is applied to adjusted qualifying amounts for those qualifying equity investors that are not individuals. The entity tax does not apply to those "adjusted qualifying amounts" that pertain to qualifying investors subject to the phase-out of the corporate franchise tax. No tax is due if the total adjusted qualifying amount is $1,000 or less.

Form IT 4708

The applicable rate is the highest individual income tax rate, which was 3.50 percent for the 2024 taxable year.

Form IT 4738

The applicable rate is 3 percent for an electing pass-through entity's taxable year that begins in 2023 and thereafter.

Exemptions and Exclusions (R.C. 5733.40-402, 5747.08, 5747.401).

Form IT 1140

The following are not qualifying pass-through entities: entities having no qualifying investors (see below for a list of investors that do not qualify); pension plans and charities; publicly-traded partnerships; real estate investment trusts (REITs), regulated investment companies (RICs), and real estate mortgage investment conduits (REMICs);

The following investors are not qualifying investors:

- pension plans or charities;
- publicly-traded partnerships;
- colleges or universities;
- public utilities in Ohio that are required to pay the Ohio public utility excise tax;
- insurance companies, fraternal corporations, beneficial corporations, bond investment corporations, health maintenance organizations or any other corporation required to file an annual report with the Ohio superintendent of insurance;
- dealers in intangibles as defined in R.C. 5725.01(B);
- investors treated as a C corporation for federal income tax purposes for the entire qualifying taxable year of the qualifying pass-through entity in which it is an investor;
- REITs, RICs, and REMICs
- nonresident individuals or estates on whose behalf, the qualifying pass-through entity files Ohio form IT 4708, Pass-Through Entity Composite Income Tax return, for the taxable year;
- qualifying pass-through entities if the qualifying pass-through entity's investors during the three-year period beginning 12 months before the first day of the investee entity's taxable year are limited to those investors set forth in any of the items, above (or any combination thereof);
- pass-through entities, but only if the owners of those other pass-through entities are limited to (i) individuals who are full-year residents of Ohio, (ii) estates domiciled in Ohio, (iii) nonresident individuals on whose behalf those other pass-through entities file Ohio form IT 4708, Pass-Through Entity Composite Income Tax Return, and/or (iv) nonresident estates on whose behalf those other pass-through entities file Ohio form IT 4708, Pass-Through Entity Composite Income Tax Return, for the taxable year;
- trusts or funds whose beneficiaries are limited to the following during the taxable year of the qualifying pass-through entity: beneficiaries of a pension plan trust, profit-sharing trust, a stock bonus plan trust or similar retirement trust; beneficiaries of or the recipients of payments from a trust or fund that is a nuclear decommissioning reserve fund, a designated settlement fund, or any other similar trust or fund established to resolve and satisfy injury claims; or beneficiaries of a complex trust, but only if the trust irrevocably agrees in writing that, for the taxable year during or for which the trust distributes any of its income to any of its beneficiaries who are individuals residing outside Ohio, the trust will withhold tax as required under R.C. 5747.41 through 5747.453;
- trusts or funds whose beneficiaries are limited to the following during the taxable year of the qualifying pass-through entity:
  - persons that are or may be beneficiaries of a pension plan trust, profit-sharing trust, a stock bonus plan trust or similar retirement trust;
  - persons that are or may be beneficiaries of or the recipients of payments from a trust or fund that is a nuclear decommissioning reserve fund, a designated settlement fund, or any other similar trust or fund established to resolve and satisfy similar injury claims;
  - persons who are or may be the beneficiaries of a complex trust, but only if the trust irrevocably agrees in writing that, for the taxable year during or for which the trust distributes any of its income to any of its beneficiaries who are individuals residing outside Ohio, the trust will be withholding tax as required under R.C. sections 5747.41 through 5747.453

A qualifying pass-through entity that elects to file the IT 4738 is not required to file the IT 1140 for the taxable year.

Special Provisions (R.C. 5747.08, 5747.38, 5733.401, 5733.402, and 5733.40(M))

Form IT 1140

Qualifying trusts – Qualifying trusts are also subject to the 3 percent withholding tax. A qualifying trust is generally any trust that meets all four of the following tests: files the IRS form 1041, U.S. Income Tax Return for Estates and Trusts; has at least one beneficiary who is neither a full-year Ohio resident individual nor an Ohio resident estate; makes a distribution to a nonresident beneficiary; and the distribution directly or

indirectly relates either to real estate or tangible personal property located in Ohio. If an entity is a trust whose beneficiaries are limited to full-year Ohio resident individuals or Ohio resident estates, then it is not a qualifying trust and is not subject to the trust withholding tax. The filing and payment provisions that apply to qualifying pass-through entities and investors also apply to qualifying trusts and beneficiaries.

Pass-through entity to pass-through entity – The 3 percent entity withholding tax does not apply to any pass-through entity to the extent that the pass-through entity's distributive shares of income and gains pass through from that entity to another pass-through entity (referred to as the "investing entity"), as long as four conditions are met by the investing entity: 1) it is not an "investment pass-through entity" (see below); 2) it acknowledges that it has nexus with Ohio during the taxable year; 3) it makes a good faith effort to comply with the 3 percent entity tax or the 3 percent withholding tax, as applicable; and 4) it includes in its apportionment factors its proportionate share of each lower-tiered pass-through entity's property, payroll, and sales.

Investment pass-through entities – Neither the 3 percent entity tax nor the 3 percent withholding tax applies to the items and income, listed below, that are earned by an "investment pass-through entity." An investment pass-through entity is a pass-through entity having at least 90 percent of its assets represented by intangible assets and having at least 90 percent of its gross income from one or more of the following sources:

- transaction fees earned in connection with the acquisition, ownership or disposition of intangible property;
- loan fees;
- financing fees;
- consent fees;
- waiver fees;
- application fees;
- net management fees (management fees that the pass-through entity earns or receives from all sources reduced by the management fees that the pass-through entity incurs or pays to any person), but only if such net management fees do not exceed 5 percent of the pass-through entity's profit;
- dividend income;
- interest income;
- net capital gains from the sale or exchange of intangible property;
- all types and classifications of income and gain attributable to distributive shares of income and gain from other pass-through entities.

Investment pass-through entity investors – An equity investor in an investment pass-through entity is deemed to be an equity investor in any other qualifying pass-through entity in which the investment pass-through entity is a direct investor. Each deemed investor's portion of such qualifying pass-through entity's adjusted qualifying amount is the product of the adjusted qualifying amount that would otherwise pass-through to the investment pass-through entity, multiplied by the percentage of the deemed investor's direct ownership in the investment pass-through entity.

Form IT 4708

A pass-through entity cannot claim nonbusiness exemptions or nonbusiness credits, such as the personal exemption credit. However, the pass-through entity can claim a proportionate share amount of business credits (such as the jobs creation and jobs retention credits) for those investors that are included on the pass-through entity's return. Also, the election to file a composite IT 4708 return applies only to the taxable year for which the election is made. Unless the Tax Commissioner provides otherwise, this election is binding and irrevocable for the taxable year for which the election is made.

Form IT 4738

A pass-through entity cannot claim credits on the IT 4738 return, and the tax is calculated without regard to any deductions or credits otherwise able to be claimed by the entity's owner filing the IT 1040. The election to file an IT 4738 return applies only to the taxable year for which the election is made. Once made, the election is irrevocable for that tax year. The IT 4738 is intended to comply with the provisions of the internal revenue service notice 2020-75 in which such tax paid by an electing pass-through entity is deductible to the entity for federal income tax purposes.

Filing and payment dates (R.C. 5747.08-09, 5747.38, 5747.42-44, Ohio Admin. Code 5703-7-01)

Form IT 1140

Qualifying pass-through entities whose total "adjusted qualifying amounts" exceed $10,000 must make estimated quarterly tax payments on Form IT 1140 UPC. The IT 1140 must generally be filed by the 15th day of the fourth month following the end of the entity's taxable year. For taxpayers with a January 1 through December 31 taxable year, the return is due on April 15. If the entity has sought an extension of time to file its federal tax return (IRS form 1065 or 1120S), then the qualifying pass-through entity has the same extended due-date to file the Ohio tax return. The payment deadline, however, will not be extended.

Form IT 4708

The pass-through entity must make estimated tax payments on Form IT 4708 UPC if the pass-through entity's tax due for the current year is more than $500. The return is generally due by April 15 of the calendar year immediately following the calendar year in which the pass-through entity's taxable year ends. If the pass-through entity has sought an extension of time to file its federal tax return, then the pass-through entity has the same extended due date to file the Ohio return on form IT 4708, provided such extended due date is beyond its normal filing due date.

Form IT 4738

An electing pass-through entity whose estimated qualifying taxable income exceeds $10,000 must make estimated tax payments with Form IT 4738 UPC. The return is generally due by April 15 of the calendar year immediately following the calendar year in which the pass-through entity's taxable year ends. If the pass-through entity has sought an extension of time to file its federal tax return, then the pass-through entity has the same extended due date to file the Ohio return on form IT 4738, provided such an extended due date is beyond its normal filing due date.

Disposition of Revenue (R.C. 5733.12, 5747.41). The revenue collected from the IT 1140 withholding tax, the form IT 4738 tax, and the form IT 4708 tax is treated as individual income tax revenue.

Comparisons with Competitor States (as of August 13, 2025). The Tax Cuts and Jobs Act limited the deductibility of state and local taxes to $10,000 on federal personal income tax returns. In response, many states have enacted pass-through entity level taxes. Some states also require withholding tax on the pass-through entity income of nonresident investors. These states include Georgia, Indiana, Kentucky, Michigan, North Carolina, Pennsylvania, and West Virginia.

Georgia	Partnerships and S corporations may elect to pay a 5.75% tax on their Georgia business income. This tax is applicable for tax years 2022 and later.
Indiana	A pass-through entity tax was signed into law on February 23, 2023 and made retroactively applicable to tax years beginning on or after January 1, 2022. Partnerships and S corporations may elect to pay tax on their Indiana business taxable income. The tax rate for a tax year is determined on the last day of the pass-through entity's tax year, and is equal to the individual income tax rate for that period. In tax year 2023, that rate was 3.15%. Partners or shareholders may claim a refundable credit on their individual income tax return.
Kentucky	A pass-through entity tax was signed into law on March 24, 2023 and made retroactively applicable to tax years beginning on or after January 1, 2022. Partnerships and S corporations may elect to pay a 4.5% tax on their Kentucky business income. The election must be made with the consent of members of the entity holding more than 50% ownership. Partners or shareholders may claim a non-refundable credit on their individual income tax return.
Michigan	Partnerships and S corporations may elect to pay tax on their Michigan taxable income. The tax rate is equal to individual income tax rate, which was 4.05% for tax years beginning in 2023. The election must be made by the 15th day of the third month of the tax year. The election is for three years and is irrevocable. The tax was passed at the end of 2021 but made retroactive for that tax year and for 2022 and later. Partners or shareholders may claim a refundable credit equal to the member's allocated share of the tax paid by the entity.
North Carolina	Partnerships and S corporations may elect to pay tax on their North Carolina business income for tax years 2022 and later. The tax rate is equal to the individual income tax rate, which was 4.75% in 2023. Each resident partner or shareholder is allowed a credit of their distributive share of the tax paid by the entity.
West Virginia	A pass-through entity tax was signed by the Governor on March 28, 2023 and became law on June 8, 2023. Partnerships and other pass-through entities may elect annually to pay tax on West Virginia taxable income. The tax rate is equal to the top marginal individual income tax rate, which was 5.12% in 2023. The pass-through entity tax is available for tax years beginning on or after January 1, 2022.

History of Collections

Table 2: Collections from IT 4708, 1140, and 4738: Fiscal Years 2021 - 2025 (in millions)

Fiscal Year	IT 4708	IT 1140	IT 4738 [1]
2021	$425.6	$405.3	$0.0
2022	532.5	405.6	0.0
2023	346.1	545.1	816.0
2024	189.2	(48.5)	1,240.2
2025	200.3	102.7	912.1

Source: Ohio Department of Taxation

[1] Form IT 4738 introduced in CY 2023

History of Major Changes.

1998	Withholding tax enacted at a rate of 5 percent on individual qualifying investors and 8.5 percent on non-individual qualifying investors.
2002	Ohio decoupled from federal accelerated depreciation laws requiring a 5/6 add back for bonus depreciation.
2003	H.B. 127 revised Ohio's method of situsing sales in Ohio as part of the sales factor for apportioning corporate and trust income.
2005	H.B. 66 launched a gradual phase-out of the 8.5 percent entity withholding tax rate for that portion of adjusted qualifying amounts pertaining to investors subject to the phase-out of the corporate franchise tax. The phase-out was completed in 2009.

2020	Sub. H.B. 197 authorized the Tax Commissioner to extend the deadline to file and pay state income tax without interest or penalty. The extension was granted to those filing the Ohio individual income tax, school district income tax, pass-through entity and fiduciary income tax, and also extends to municipal net profit taxpayers that have opted-in to the state's centralized filing system. Returns, payments and estimated payments with due dates from April 15, 2020 through June 15, 2020, including fiscal year filers, were extended without interest or penalty to July 15, 2020.
2021	Sub. S.B. 18 reduced both the 5 percent withholding tax rate and the 8.5 percent entity tax rate applied on form IT-1140 to equal the tax rate imposed on taxable business income under division (A)(4)(a) of section 5747.02 of the Revised Code (currently 3 percent). This is effective for taxable years beginning on or after 1/1/2023.
2022	Am. S.B. 246 creates a new entity level tax for qualifying pass-through entities (PTE) that are not disregarded entities that elect to be subject to the tax and creates a refundable credit for taxpayers who are owners of electing PTEs equal to the proportionate share of tax remitted by the electing PTE. This is effective for an electing PTE's taxable year that begins in 2022.
2025	H.B. 96 allowed electing pass-through entities to claim refundable pass-through entity tax credits on the IT 4738 return effective for taxable years ending on or after January 1, 2025. H.B. 96 also modified the estimated payment due dates for IT 1140 and IT 4738 filers.

Petroleum Activity Tax (PAT)

Overview. For tax periods commencing on or after July 1, 2014, receipts from the sale, transfer, exchange, or other disposition of motor fuel became excluded from the definition of gross receipts for purposes of the commercial activity tax (CAT). At that time, suppliers of motor fuel began to pay the replacement motor fuel receipts tax measured by the supplier's gross receipts derived from the first sale of motor fuel within this state or "actual gross receipts." Beginning with tax periods commencing on or after July 1, 2015, the Petroleum Activity Tax (PAT) statute was amended to change the tax base from "actual gross receipts" to "calculated gross receipts." To determine "calculated gross receipts" the taxpayer sums, for each type of motor fuel sold, the product of taxable gallons sold multiplied by a statewide wholesale price per gallon that is updated each quarter. Total collections during fiscal year 2025 were approximately $103.3 million. Of the amount remaining after 1 percent was deposited into the Petroleum Activity Tax Administration Fund (approximately $1.0 million), approximately $92.5 million was deposited into the Petroleum Activity Tax Public Highways Fund and approximately $10.7 million into the General Revenue Fund (GRF).

Taxpayer (R.C. 5736.01). The PAT is imposed on each "supplier" of motor fuel. A supplier is any person that meets any of the following: (1) sells, exchanges, transfers, or otherwise distributes motor fuel from a terminal or refinery rack to a location in this state and that point is outside of a distribution system; (2) imports or causes the importation of motor fuel for sale, exchange, transfer, or other distribution by the person to a location in this state and that point is outside of a distribution system; (3) knowingly purchases motor fuel from an unlicensed supplier.

Tax Base (R.C. 5736.01, 5735.01). For all sales of motor fuel, calculated gross receipts are the product of the total number of gallons first sold within this state by a supplier during the tax period multiplied by an average statewide wholesale price per gallon, by motor fuel type, for the calendar quarter that begins six months before the upcoming calendar quarter. With respect to sales of gasoline, the statewide average wholesale price of unleaded regular gasoline is utilized. With respect to sales of propane, the average wholesale price of propane is utilized. For sales of all motor fuel that is not gasoline or propane, the statewide wholesale price of diesel fuel is utilized. Motor fuel means gasoline, diesel fuel, kerosene, compressed natural gas, or any other liquid motor fuel, including, but not limited to, liquid petroleum gas or liquid natural gas, but excluding substances prepackaged and sold in containers of five gallons or less.

Tax Rate (R.C. 5736.02). The PAT is levied at a rate of 0.65 percent.

Exclusions (R.C. 5736.01). Any fuel sold by a supplier to a point outside of Ohio is not included in the supplier's tax base for purposes of the PAT. Motor fuel exchanges and the sale of fuel on which the supplier may claim a bad debt are also excluded from the tax base. Additionally, blend stock or additives on which the tax has previously been paid may be excluded from calculated gross receipts.

Credits (R.C. 5736.50). Two tax credits are available for PAT taxpayers. These are the refundable job creation tax credits and the refundable and non-refundable job retention tax credits. Information about these credits is available in the Business Tax Credits chapter of the Annual Report.

Publication of Average Wholesale Prices (R.C. 5736.02). The Tax Commissioner determines and publishes on the Department of Taxation's website the statewide average wholesale price of a gallon of unleaded regular gasoline, gallon of propane, and gallon of diesel fuel for each calendar quarter. The figure must be published at least 15 days before the beginning of the calendar quarter. The Commissioner bases the average wholesale price on pricing information available from the United States Energy Information Administration or, if such information is not available from that agency, from another publicly available

source selected by the Commissioner. The Commissioner makes reasonable efforts to obtain data specific to Ohio before using national data to determine average wholesale price. The price does not include any federal or state excise taxes on the gasoline or diesel fuel, or the PAT. The price is rounded up to the nearest one-tenth of one cent.

Licensing (R.C. 5736.06). All motor fuel suppliers subject to PAT must apply for a license with the Tax Commissioner. All suppliers are required to renew their licenses annually on or before March 1st. Importers, applicants that solely import or cause the importation of motor fuel for sale, exchange, or transfer in this state, are subject to a $300 license fee. Distributors, applicants that sell, transfer, exchange, or otherwise dispose of motor fuel to a point outside the distribution system, are subject to a $1,000 license fee. Applicants operating as both an importer and a distributor are subject to a $1,000 license fee.

Filing and Payment Dates (R.C. 5736.04). Taxpayers must file quarterly electronic returns through the Ohio Business Gateway. Quarterly returns are due by the 10th day of the second month after the end of each calendar quarter (May 10th, August 10th, November 10th, and February 10th).

Disposition of Revenue (R.C. 5736.02 and 5736.13). All collections from the PAT are deposited in the Petroleum Activity Tax Fund. From that fund, one percent is dedicated to the Petroleum Activity Tax Administration fund. The portion of the remainder derived from the sale of motor fuel used for propelling vehicles on public highways and waterways is deposited in the Petroleum Activity Tax Public Highways Fund and must be used for the purposes of maintaining the state highway system, funding the enforcement of traffic laws, and covering the costs of hospitalization of indigent persons injured on public highways. All other revenue is deposited in the state General Revenue Fund.

Comparisons with Competitor States (as of September 15, 2023). No state selected for comparison in this publication imposes a tax measured by gross receipts from the sale or exchange of motor fuel.

History of Collections

Table 1: Petroleum Activity Tax collections: fiscal years 2021-2025 (in millions)

Fiscal Year	Revenue
2021	$42.8
2022	84.2
2023	138.0
2024	118.2
2025	103.3

Source: Office of Budget and Management financial reports.

History of Major Changes

2013	H.B. 59 enacted the motor fuel receipts tax (MFRT) to replace the Commercial Activity Tax as it applies to receipts from the sale or exchange of motor fuel. MFRT began July 1, 2014.
2014	H.B. 492 renamed the MFRT the Petroleum Activity Tax and changed the basis of the tax from actual gross receipts to a per-gallon, average price-per-gallon basis.
2015	H.B. 64 changed the base upon which the tax is imposed in the case of propane by using the average market price of propane, instead of diesel, to calculate a taxpayer's gross receipts.
2019	H.B. 62 added compressed natural gas (CNG) to the definition of motor fuel thereby subjecting CNG to the motor fuel excise tax and the PAT as of July 1, 2019.
2020	Sub H.B. 404 extended PAT licenses set to expire March 1, 2021 to July 1, 2021.

Public Utility Excise Tax

Overview. Ohio's public utility excise tax is a tax on the privilege of doing business in Ohio, measured by gross receipts, which dates to 1894. Classes of public utilities liable for the tax include natural gas, pipeline, water transportation and water works companies. Companies liable for this excise tax do not pay the commercial activity tax. During fiscal year 2025, public utility excise tax collections were approximately $180.1 million.

Taxpayer (R.C. 5727.01-02). Taxpayers include pipeline (excluding businesses primarily consisting of producing or gathering natural gas - rather than supplying or distributing natural gas to consumers - or producing, refining, or marketing petroleum products), water transportation, water works and natural gas companies.

Tax Base (R.C. 5727.01, 5727.24, 5727.30). The tax is measured by taxable gross receipts.

Tax Rates (R.C. 5727.24-25, 5727.38). The tax rate is 6.75 percent for pipeline companies and 4.75 percent for all other taxpayers. A minimum tax of $50 applies each tax year.

Exemptions and Deductions (R.C. 5727.02, 5727.05, 5727.30, 5727.33). Public utilities owned by municipal corporations are exempt from the tax. All telephone companies, inter-exchange telecommunications companies, electric companies, rural electric companies, nonprofit water companies, energy companies, and railroads are also exempt from the tax.

All companies receive a standard annual deduction of $25,000. Natural gas companies paying quarterly receive a $6,250 deduction on each return. Additionally, the following gross receipts are exempt from the tax:

- receipts derived wholly from interstate business;
- receipts from business done for or with the federal government;
- receipts from the sale of merchandise;
- receipts from sales to other public utilities for resale; and
- receipts billed on behalf of other entities by natural gas companies.

Credits (R.C. 5727.29 and 5727.241). Natural gas and combined electric and natural gas companies may claim a refundable venture capital investment credit against the tax imposed. The credit amount and tax year in which the credit may be claimed must be listed on a tax credit certificate issued by the Ohio Venture Capital Authority.

Filing and Payment Dates (R.C. 5727.25, 5727.31, 5727.38, 5727.42, 5727.48). For pipeline, waterworks, and water transportation companies, annual statements (returns) are due to the tax commissioner by August 1st for the tax year ending April 30th. Taxpayers may request an extension of up to 30 days.

Tax assessments - By the first Monday in November, the tax commissioner may assess the amount of tax due for the year and certify that amount to the company.

Advance payments - Companies with a tax liability of $1,000 or more during the preceding year are required to make three advance payments, each in an amount equal to one-third of the previous year's certified tax liability. These advance payments are due on October 15th, March 1st and June 1st.

Final payments - When the current year's total tax liability exceeds the sum of the three advance payments, there is a deficiency, and the balance is paid with the annual statement. A refund is issued when advance payments exceed the total tax liability.

Natural gas and combined electric and gas companies - Companies that exceeded $325,000 in annual liability pay the excise tax quarterly. Quarterly payments are due 45 days after the end of each calendar quarter. Companies below the $325,000 threshold for the preceding calendar year pay 45 days after the 31st of December.

Disposition of Revenue (R.C. 5727.45). All revenues from the public utility excise tax are deposited into the General Revenue Fund.

Comparisons with Competitor States (as of August 4, 2025).

Georgia	All electric, railroad, water, steam, and natural gas companies are subject to the state's corporate income tax and franchise tax in the same manner as other non-utility corporations. Regulated public utilities are assessed additional fees.
Indiana	None.
Kentucky	Public utilities pay a utility gross receipts license tax for schools of up to 3 percent. In addition, telecommunications providers pay a 3 percent telecommunications tax on multi-channel video programming (MVP) services, a 2.4 percent gross revenues tax on MVP services, and a 1.3 percent gross revenues tax on communications services.
Michigan	The state does not levy a specific public utility excise tax. Utilities organized as C corporations are subject to Michigan corporate income tax. Cities that are organized as corporations with a population over 600,000 may levy a "utility users tax" on utility and intra-state communications service. Detroit levies such a tax at a 5 percent rate.
North Carolina	Water and sewerage, telecommunication, railroad, transportation, and electricity companies are subject to the state's corporate income tax and general business franchise tax.
Pennsylvania	Electric companies are taxed at 5.9 percent on gross receipts from sales of electric energy. Transportation and telecommunications companies pay a rate of 5 percent on gross receipts
Tennessee	Gas, water, and electric utilities pay a utility gross receipts tax rate of 3 percent on gross receipts from intra-state commerce. A separate gross receipts tax is imposed at a 3 percent rate on the gross receipts of other "public utilities." Companies that manufacture or distribute manufactured gas or natural gas pay a rate of 1.5 percent on gross receipts. A credit is allowed against liability for franchise and excise taxes paid by the utility.
Texas	Three utility classes (gas, electric, and water) pay utility gross receipts tax rates ranging from 0.581 percent to 1.997 percent of gross receipts from business done in incorporated cities or towns, depending upon the population of the incorporated city or town in which the utility operates.
West Virginia	West Virginia levies business and occupation taxes measured by gross receipts on public utilities. Water companies pay tax at a rate of 4.4 percent. Natural gas companies and toll bridges pay tax at a rate of 4.29 percent. Other public service/utility businesses pay tax at a rate of 2.86 percent. Electric power companies (producers) pay a rate based on the generating capacity of their electric generating facilities.

History of Collections

Table 1: Public Utility Excise Tax Collections: Fiscal Years 2021-2025 (in millions)

Fiscal Year	Revenue
2021	$124.7
2022	156.3
2023	182.9
2024	170.3
2025	180.1

Source: Office of Budget Management financial reports

History of Major Changes

1894	Legislature enacted tax.
1911	Current tax structure established.
1935	A 1 percent rate increase is applied to certain utilities.
1938	Rates increased for certain utilities.
1963	Advance payment system begins.
1966	Starting July 1, 1966, all revenue is allocated to the state's general revenue fund. Previously, close to half of the revenue was distributed to counties and cities for poor relief and other welfare programs.
1971	Rates are increased from 3 percent to 4 percent for most utilities.
1980	For 1981, rates are temporarily increased from 4 percent to 5 percent for most utilities.
1981	For 1982, rates are temporarily increased from 4 percent to 4.5 percent for most utilities. In addition, a 5.55 percent surtax is imposed on utilities' 1982 liabilities.
1982	For 1983, rates are temporarily increased from 4.25 percent to 4.5 percent for most utilities. In addition, a 5.55 percent surtax is imposed on utilities' 1983 liabilities.
1983	For 1983, rates are temporarily increased from 4.5 percent to 5 percent for most utilities. For 1984 and thereafter, rates are permanently increased from 4.25 percent to 4.75 percent for most utilities.
1987	Long-distance telephone companies are exempted from the public utility excise tax.
1991	In response to a 1987 federal court decision (General American Transportation Corp. v. Limbach) the legislature repealed the tax for freight-line and equipment companies as well as interstate toll bridge, artificial gas, union depot, cooling, express and messenger companies, starting with the 1990 tax year.
1999	Electric and rural electric companies shifted to the kilowatt-hour tax, effective May 1, 2001. Final public utility excise tax payments for such companies were due June 2001.
2000	Large natural gas companies required to begin paying the excise tax on a quarterly basis.
2003	Telephone companies shifted from the public utilities excise tax to the corporation franchise tax, effective after the 2004 tax year.
2017	H.B. 49 transferred collection and refund responsibilities related to this tax from the Treasurer of State to the Tax Commissioner. It requires all payments to be made to and all refunds to be made by the Tax Commissioner, except for tax payments required to be made by electronic funds transfer. It shortens the maximum filing extension from 60 to 30 days, removes a requirement that excise tax penalties not paid within 15 days be certified to the Attorney General for collection, and allows the Tax Commissioner to assess the excise tax against utilities.
2023	H.B. 33 exempted heating companies and gross receipts of a combined company operating as a heating company effective beginning in tax year 2024.

Replacement Tire Fee

Overview. The replacement tire fee generates revenue intended to defray the cost of regulating scrap tire facilities and to abate accumulations of scrap tires. Revenue from the fee also funds grants to promote research regarding alternative methods of recycling scrap tires and loans to promote the recycling or recovery of energy from scrap tires. During fiscal year 2025, total collections were approximately $8.1 million.

Taxpayer (R.C. 3734.903). The tire fee is paid by any wholesale distributor of replacement tires or by any retail dealer acquiring tires on which the fee has not been paid.

Tax Base (R.C. 3734.90-.901). The tire fee applies to the sales of new tires with rims of 13 inches or more designed for use on a motor vehicle and sold as replacements. Tires that are used, or retreads, or tires on a new motor vehicle are not subject to the tire fee.

Tax Rate (R.C. 3734.901). The tire fee is $1.00 per tire.

Filing and Payment Dates (R.C. 3734.904). Returns and payments are due on the 20th day of each month. If the return and total fees due are filed and paid timely, the taxpayer is entitled to a discount of 4 percent on the total amount due.

Disposition of Revenue (R.C. 3734.901-.9010). The Tire Fee Administration Fund receives 2 percent for appropriation to the Ohio Department of Taxation to cover administrative costs. The remaining 98 percent is distributed evenly between the Scrap Tire Management Fund and the Soil and Water Conservation District Assistance funds.

Comparisons with Competitor States (as of August 6, 2025).

Georgia	$1 per tire.
Indiana	25 cents per tire on new tires.
Kentucky	$2 per tire on new tires.
Michigan	$1.50 tire disposal surcharge assessed on vehicle title transfers.
North Carolina	2% privilege tax on all tires sold that are less than 20 inches in bead diameter; 1% for tires with a bead diameter at least 20 inches.
Pennsylvania	$1 per tire on new replacement tires.
Tennessee	$1.35 per tire on new replacement tires.
Texas	No state fee[1]. Local fees may apply.
West Virginia	$5.00 imposed on each car registration[1].
[1] Texas and West Virginia: A disposal fee may be charged to customers by the retailer.	

History of Collections

Table 1: Replacement Tire Fee collections: fiscal years 2021-2025 (in millions)

Fiscal Year	Collections
2021	$8.1
2022	8.1
2023	8.0
2024	7.7
2025	8.1

Source: Office of Budget and Management financial reports.

History of Major Changes

1993	S.B. 165 created the fee effective December 1, 1993 with a sunset date of June 30, 2002.
1999	H.B. 283 extended the fee through June 30, 2006.
2001	H.B. 94 increased the fee from 50 cents to $1 per tire.
2005	H.B. 66 extended the tire fee through June 30, 2011. The percentage of revenue distributed to the Tire Fee Administration Fund is reduced from 4 percent to 2 percent. The percentage to the Scrap Tire Management Fund rises to 98 percent.
2011	H.B. 153 extended the tire fee through June 30, 2013 and stipulated that a portion of the revenue be distributed to the Soil & Water Conservation District Fund.
2013	H.B. 59 extended the tire fee through June 30, 2016.
2015	H.B. 64 extended the tire fee through June 30, 2018.
2017	H.B. 49 extended the tire fee through June 30, 2020.
2019	Am. Sub. H.B. 166 extended the tire fee through June 30, 2023.
2021	H.B. 110 extended the tire fee through June 30, 2024.
2023	H.B. 33 extended the tire fee through June 30, 2026.
2025	H.B. 96 eliminated the 4% discount for wholesale distributors of replacement tires or retail dealers who timely file and pay the replacement tire fee effective January 1, 2026. The bill also extended the tire fee through June 30, 2028.

Sales and Use Tax

Overview. The sales and use tax is the state's primary source of revenue. The Ohio sales tax dates to 1934, when the General Assembly enacted a 3 percent sales tax effective January 1935. The use tax followed a year later. In 1967, the legislature adopted a 4 percent state rate and, for the first time, authorized county governments to levy piggyback taxes, subject to repeal by a majority vote of the county electorate. In 1974, transit authorities were also granted the authority, with voter approval, to levy piggyback taxes. The current state sales and use tax rate, 5.75 percent, was established on Sept. 1, 2013. During fiscal year 2025, the tax generated approximately $14.3 billion in collections. Of that amount, approximately $14.0 billion was distributed to the General Revenue Fund (GRF) and $253.7 million to the Public Library Fund (PLF).

Taxpayer (R.C. 5739.01, 5739.03, 5739.031, 5739.17, 5741.01). The sales tax is called a "trust" tax because consumers entrust the tax to persons who make retail sales with the understanding that the tax will be reported and paid to the State of Ohio in a timely manner. Any person who makes a retail sale subject to tax, or stores, uses, or consumes tangible personal property in this state, or who realizes a benefit in this state from any taxable service on which sales tax has not been paid is required to file a return and remit the tax due. See Exhibit 1 for a description of taxpayers and applicable vendor's licenses.

Exhibit 1: Sales and Use Taxpayers and License, Permit or Account Types

Taxpayer	Cost of License	Description
Vendor	$50	Each person or business establishment located in Ohio making retail sales.
Transient vendor	$50	Retailer who makes sales in any county in which they have no fixed place of business. The license is valid statewide.
Seller	No Fee	Retailer located outside of Ohio who makes retail sales of property or services for storage, use, or consumption in Ohio.
Direct pay permit holder	No Fee	Consumers authorized by the Tax Commissioner to remit tax directly to the state instead of to the vendor. This authority can only be issued upon application if the Commissioner determines that granting the authority would improve compliance and increase the efficiency of the administration of the tax.
Clerks of court	No Fee	Dealers remit taxes collected on sales of motor vehicles, watercraft, and outboard motors to county clerks of court when a title is issued. Clerks of court also collect the tax on casual sales of motor vehicles, and sales of watercraft and outboard motors required to be titled. Clerks of court remit these receipts to the state.
Consumer's use tax account	No Fee	Purchasers who have not paid the tax to a vendor or seller (in most cases for out-of-state transactions) make payments directly to the state.

Exhibit 1: Sales and Use Taxpayers and License, Permit or Account Types

Taxpayer	Cost of License	Description
Streamlined sales and streamlined use tax accounts	No Fee	Out-of-state sellers that registered through the Streamlined Sales Tax Registration System to collect and remit sales tax. Many times these out-of-state sellers sell their products to customers in Ohio using platforms such as Internet, mail order, or telephone without having a physical presence in Ohio. A majority of the time, these out-of-state sellers utilize the services of a Certified Service Provider and file a Simplified Electronic Return.

Tax Base (R.C. 5739.01, 5741.01). State, county, and transit authority sales and use taxes apply to all retail sales of tangible personal property that are not specifically exempted by state law. The taxes also apply to the rental of tangible personal property, the rental of hotel rooms by transient guests, and certain sales of enumerated services including, but not limited to:

- repair and/or installation of tangible personal property;
- automatic data processing, computer services and electronic information services used in business;
- telecommunications services, inclusive of mobile telecommunications services;
- lawn care, landscaping, and snow removal services;
- building maintenance and janitorial services; and
- recreation and sports club services.

Taxable sales include, among others, transactions by which:

- the production or fabrication of tangible personal property for a consideration for consumers who furnish the materials used in the production of fabrication work;
- a warranty, maintenance or service contract is, or is to be, provided;
- all transactions by which tangible personal property is, or is to be, stored; and
- a specified digital product is provided for permanent use or less than permanent use, regardless of whether continued payment is required.

The use tax base is identical to that of the sales tax. Use tax applies to the storage, use or other consumption in this state of taxable tangible personal property and the benefit realized in this state of any taxable service provided the vendor did not charge sales tax. For additional information on the use tax, see the discussion in Tax Rates, below, under Sourcing.

Tax Rates (R.C. 5739.02, 5739.021, 5739.023, 5739.026, 5741.02, 5741.021-5741.023).
State rate. The state sales and use tax rate has been 5.75 percent since Sept. 1, 2013.

Local rates. Please see the section of this report entitled **Sales and Use Tax – County and Transit Authority** for a discussion of permissive sales and use taxes.

Sourcing. For taxable sales made by Ohio vendors and delivered to an Ohio consumer, the sales tax rate is based on the location where the vendor receives the order. Sales made by out-of-state sellers are generally sourced to the location where the consumer receives the tangible personal property. Exceptions include services where the rate is based on the location where the service is received. Special sourcing rules are in

place for certain sales of electronic information services, electronic publishing services and software delivered electronically that are concurrently available for use by the consumer in multiple locations, for certain types of direct mail, for telecommunications services, and for leases. R.C. 5741.05 requires marketplace facilitators to source sales they facilitate (other than sales of titled motor vehicles, titled watercraft, or titled outboard motors) to the location where the consumer receives the property or service that is sold. Generally, the applicable use tax rate for all taxable sales on which no sales tax was paid to the vendor is based on the location of the purchaser.

A consumer has no additional use tax liability on the purchase of tangible personal property if the consumer paid sales tax to a vendor, regardless of whether the amount of sales tax invoiced is calculated at the rate where the consumer receives the property or the rate where the vendor received the order. Consumers do, however, have a liability on purchases made out-of-state, by catalog or via the Internet on which no sales tax has been paid. Taxpayers with an annual consumer's use tax liability exceeding $1,000 must register for a consumer's use tax account and file returns. Other taxpayers can remit consumer's use tax either on state income tax returns or by filing a use tax voluntary payment form.

Exemptions and Exceptions (R.C. 122.175, 5709.25, 5739.01, 5739.011, 5739.02, 5741.02, 6121.16, 6123.041). Major exemptions and exceptions generally fall into the following categories. This list is not exhaustive but is illustrative of exemptions or exceptions with the largest impact on expenditures.

Exempt Entities:

- Sales to churches and certain other non-profit organizations (R.C. 5739.02(B)(9); R.C. 5739.02(B)(12))
- Sales to the state, any of its political subdivisions, and to certain other states (R.C. 5739.02(B)(1))

Exemptions for Property Used or Consumed to Produce a Product:

- Tangible personal property used primarily in manufacturing tangible personal property (R.C. 5739.011; R.C. 5739.02(B)(42)(g))
- Sales of tangible personal property used or consumed in agriculture (R.C. 5739.02(B)(42)(n))
- Sales of tangible personal property and services to electricity providers (R.C. 5739.02(B)(40))
- The sale, storage, use, or other consumption of computer data center equipment used or to be used at an eligible computer data center (R.C. 122.175(B))

Exemptions Based Upon Specified Use of Property or Services:

- Building and construction materials and services used in certain structures (R.C. 5739.02(B)(13))
- Tangible personal property and services used in providing telecommunications and satellite services (R.C. 5739.02(B)(34))
- Tangible personal property used directly in providing a public utility service (R.C. 5739.02(B)(42)(a))

Exempt Products and Services:

- Prescription drugs and selected medical items (R.C. 5739.02(B)(18))
- Sales of materials and services for maintenance and repair of aircraft (R.C. 5739.02(B)(49))

Miscellaneous Provisions:

- Value of motor vehicle trade-ins (R.C. 5739.01(H)(2))
- Discount for vendors (R.C. 5739.12 (B)(11); R.C. 5741.12(A))

There are additional exemptions and exceptions within the Code, including those with an annual revenue impact below $1 million, such as sales to veterans' headquarters (R.C. 5739.02(B)(33)), and sales of animals by non-profit animal shelters (R.C. 5739.02(B)(28)), among others.

Special Provisions

Cumulative filing (R.C. 5739.12). The Tax Commissioner may require a vendor that operates from multiple locations or has multiple vendor's licenses to report all liabilities on one consolidated return. Vendors with two or more places of business in Ohio may, upon approval by the Tax Commissioner, file a single monthly consolidated return reporting on one form the information that normally is required to be reported from each location.

Pre-arranged agreements (R.C. 5739.05 and Ohio Adm. Code 5703-9-08). Vendors, such as quick service restaurants, whose business is of a nature that keeping records of which sales are taxable and which are exempt would impose an unreasonable burden, may be authorized by the Tax Commissioner to pay an amount based on a test check conducted to determine the proportion of taxable sales to total sales.

Pre-determined agreements (R.C. 5739.05 and Ohio Adm. Code 5703-9-08). Vendors, such as coin-operated vending machine operators, whose business is of a nature that the collection of the tax from consumers would impose an unreasonable burden, may be authorized by the Tax Commissioner to pay the tax at a pre-determined rate based on an analysis of sales and prices.

Construction contractors (R.C. 5739.01 and Ohio Adm. Code 5739-9-14). Construction contractors are considered to be the consumers of property incorporated into the construction of or improvement to real property and, thus, are responsible for paying the tax on such property.

Payment by EFT (R.C. 5739.032, 5739.122, 5741.121). Vendors are required to remit payment by electronic funds transfer (EFT) in cases where annual liability exceeds $75,000 per calendar year. Taxpayers required to use this payment method will be notified by the department.

Accelerated tax payment (R.C. 5739.032, 5739.122, 5741.121). Vendors required to remit tax by EFT are required to make advance payment of 75 percent of each month's anticipated tax by the 23rd day of that month. These vendors are still required to file a return by the 23rd of the next month and pay the balance of their tax due, along with that month's accelerated payment.

Filing and Payment Dates (R.C. 4505.06, 5739.031, 5739.12, 5739.17, 5741.12, Ohio Adm. Code 5703-9-10, 5703-9-13, 5703-9-25). (See Exhibit 2 on next page.)

Exhibit 2: Types of Sales Tax Returns and Filing Payment Dates

Type of Return	Taxpayer	Payment Date
Weekly	Clerks of court	Payment on Friday for taxes collected during the preceding week on motor vehicles, and on watercraft and outboard motors, titled.
Semi-monthly	JobsOhio Beverage System	By the 15th day of the month for the tax collected during the last 15 days of the previous month, and by the last day of the month for the tax collected during the first 15 days of the month, on spirituous liquor sold in state-contracted liquor agency stores.

Exhibit 2: Types of Sales Tax Returns and Filing Payment Dates

Type of Return	Taxpayer	Payment Date
Monthly	Vendors, sellers, transient vendors, direct pay permit holders, consumer's use tax accounts, streamlined sales tax accounts, streamlined use tax accounts	By the 23rd day of the month following the close of the reporting period, which is the previous month. Taxpayers whose annual liability in a prior year exceeded $75,000 are required to pay by EFT. These same taxpayers are required to make accelerated payments during each month.
Quarterly	Direct pay permit holders, consumer's use tax accounts	By the 23rd day of January, April, July, and October for their tax liability during the preceding three months, this method of payment may be authorized for accounts with less than $5,000 in quarterly tax liability.
Semi-annual	Vendors, sellers, transient vendors	By the 23rd day of the month following the close of each semi-annual period (predetermined by filing schedule) for the tax collected during the preceding six-month period; this method of payment may be authorized for vendors and sellers whose tax liability is less than $1,200 per six-month period.

Discount (R.C. 5739.12, 5741.12). Payments made on or before the due date entitle the vendor to a discount of 0.75 of the amount due, up to $750. The $750 limit does not apply to the sale or lease of motor vehicles. (Example: $5,000 tax due-$37.50 discount =$4,962.50 net tax due.)"

Disposition of Revenue (R.C. 5739.21, 5741.03). The amount of state sales tax revenue deposited into the Public Library Fund (PLF) varies from year-to-year based on a fixed percentage of all tax revenues deposited into the GRF. One half of each monthly transfer from the GRF to the PLF is credited against the state sales tax portion of GRF revenues.

Comparisons with Competitor States (as ofJuly 29, 2025).

State	State Rate	Maximum Local Rate	Maximum Total Rate
Georgia	4.00%	Up to 5.00%	9.00%
Indiana	7.00	---	7.00
Kentucky	6.00	---	6.00
Michigan	6.00	---	6.00
North Carolina	4.75	2.75	7.50
Pennsylvania	6.00	2.00	8.00
Tennessee	7.00	2.75	9.75

State	State Rate	Maximum Local Rate	Maximum Total Rate
Texas	6.25	2.00	8.25
West Virginia	6.00	1.00	7.00

History of Collections

Table 1: State Sales and Use Tax collections: fiscal years 2021-2025 (in millions)

Fiscal Year	Total
2021	$12,419.2
2022	13,277.0
2023	13,737.2
2024	13,947.7
2025	14,274.7

Source: Office of Budget and Management fiscal reports.

History of Major Changes

1934	General Assembly enacted a 3 percent sales tax effective Jan. 1, 1935.
1935	General Assembly enacted a companion use tax effective Jan. 1, 1936.
1936	Ohio voters approved a constitutional amendment exempting food for human consumption off the premises where sold.
1962	The use of sales tax stamps is discontinued.
1967	General Assembly increased rate to 4 percent and broadened the tax base to include cigarettes and beer.
1971	Cigarettes again became exempt.
1980	State sales tax rate temporarily increased to 5 percent from Jan. 1 through June 30, 1981.
1981	H.B. 694 increased the state sales tax rate from 4 percent to 5.1 percent. Some vendors claimed the new rate was incompatible with their registers. Subsequently, H.B. 552 lowered the state rate to 5 percent. Other provisions of H.B. 694 were retained, including broadening the base to again include cigarettes, as well as repairs and other selected services. Other legislation established a credit for trade-ins on new motor vehicles.
1983	Tax base broadened to include business data processing services.
1987	Purchases made with food stamps exempted from the tax; long distance telecommunications service made taxable.
1990	Tangible personal property primarily used in manufacturing operations exempted from the tax, replacing a direct use exemption for manufacturers. Also, a credit is established for trade-ins on new or used watercraft.
1991	Tax base broadened to include lawn care, landscaping, private investigation, and security services.

1993	General Assembly broadened tax base to include building cleaning and maintenance, exterminating, employment agency and personnel supply services as well as memberships in physical fitness facilities and recreation and sports clubs. Exemptions established for qualified property used in research and development and for nonprofit scientific organizations. Vendor discount lowered from 1.5 percent to 0.75 percent of tax collections.
1994	Purchases made by organizations defined under Internal Revenue Code 501(c)(3) exempted.
1997	Sale of personal computers and qualified equipment to licensed and certified teachers exempted.
1999	Sale of used manufactured and mobile homes exempted, effective Jan. 1, 2000.
2000	For the purposes of the sales and use tax, sales of new manufactured or mobile homes are no longer considered motor vehicle sales.
2000	Transient vendor's license fee reduced from $100 to $25. Definition of an exempt casual sale is changed to include items that had been subject to the taxing jurisdiction of another state.
2001	The application of the sales and use tax on certain leased motor vehicles, watercraft, aircraft, and on the lease of tangible personal property by businesses is changed so that the tax is paid upon consummation of the lease.
2002	Refunds allowed to be issued directly to consumers in cases where the consumer illegally or erroneously paid tax to the vendor.
2003	State sales tax rate temporarily increased from 5 percent to 6 percent from July 1, 2003 to June 30, 2005. Vendor discount temporarily increased from 0.75 percent to 0.9 percent during the same period. Also: • tax base expanded to laundry and dry cleaning, satellite broadcasting service, personal care services, intrastate transportation of persons by motor vehicle or aircraft, towing service, snow removal and the storage of tangible personal property. • threshold increased for mandatory payment by electronic funds transfer from $60,000 annual tax liability to $75,000, and such taxpayers begin paying on an accelerated schedule. • some definitions of food, beverages and medical supplies changed to conform to the provisions of the multistate Streamlined Sales Tax Project.
2005	State sales tax rate reset to 5.5 percent and temporary vendor discount rate of 0.9 percent extended through June 30, 2007.
2006	Property withdrawn from inventory and donated to a charitable organization exempted from the use tax.
2008	General Assembly enacts H.B. 429, which allows Ohio to retain origin sourcing for most sales of tangible personal property made by Ohio vendors to Ohio consumers effective Jan. 1, 2010.
2009	Electronic filing of sales tax returns became mandatory. General Assembly, in H.B. 1, applied sales tax to monthly Medicaid premiums received by health insuring corporations in lieu of a former 5.5 percent franchise fee.
2013	State sales and use tax rate increased to 5.75 percent, effective Sept. 1, 2013.
2014	Ohio became a full member of the Streamlined Sales Tax Project.
2015	H.B. 64 prescribed new criteria for determining whether sellers have substantial nexus with Ohio and permits sellers to rebut the presumptions.
2016	S.B. 172 exempted the sale or use of investment metal bullion and investment coins. H.B. 390 exempted sales of natural gas by a municipal gas company.

2017	H.B. 49 enacted law requiring an out-of-state seller with annual Ohio sales in excess of $500,000 or 200 or more Ohio transactions, and if the seller either uses in-state computer software to make Ohio sales or has an agreement with a third party to provide content distribution networks in Ohio to accelerate or enhance delivery of the seller's website to Ohio consumer, to collect and remit use tax, regardless of whether or not those sellers have a physical presence or a substantial nexus with Ohio. It exempted purchases of digital music purchased from and played by a single-play commercial music machine (jukebox).
2018	• S.B. 226 enacted a permanent sales tax "holiday" occurring on the first Friday of August and the following Saturday and Sunday of each year, beginning in 2018. On those days, sales taxes are not levied on the sale of an item of clothing priced $75 or less, an item of school supplies priced $20 or less, or an item of school instructional material priced $20 or less. Sales tax holidays covering the same items and same price thresholds took place on Aug. 7-9, 2015, Aug. 5-7, 2016; and Aug. 4-6, 2017. • S.B. 8 amended the definition of an exempt prosthetic device to include corrective eyeglasses or contact lenses, on or after July 1, 2019. • H.B. 430 enumerated a separate exemption for tangible property used or consumed directly in production of crude oil and natural gas for sale. This separate exemption maintains current practice. • H.B. 133 eliminated the application of use tax to equipment used in this state by an out-of-state disaster business during a disaster response period under certain conditions.
2019	• S.B. 51 enacted an exemption for exports temporarily stored in Ohio. • H.B. 62 expanded the exemption for motor fuel to include fuel used for a refrigeration unit on the vehicle other than one used primarily for the comfort to the operator or occupants (i.e., refrigerator trucks). • H.B. 166 eliminated the exemption for qualified TPP sales to motor racing teams and the exemption for sales of investment bullion and coins; expanded manufacturer's exemption to include equipment and supplies to clean processing equipment that is part of a continuous manufacturing operation to produce food; modified activities sufficient to create a presumption an out-of-state seller has substantial nexus with Ohio including the addition of economic nexus thresholds, requiring the seller to collect use tax; required that persons with substantial nexus that own, operate, or control a marketplace through which retail sales are facilitated to register as a seller and collect and remit use tax on all transactions through the marketplace; allowed counties to levy a sales and use tax rate in increments of 0.05 percent, allowed counties to levy up to a 0.5 percent tax to construct, acquire, equip or repair detention facilities, and specified that a peer-to-peer car sharing program operator is a vendor for sales and use tax purposes.
2020	• S.B. 26 and H.B. 197 authorized a tax exemption for qualified sales of prescription adult diapers and incontinence pads; authorized tax exemption for feminine hygiene products. • H.B. 197 made numerous technical corrections.
2021	H.B. 110 removed employment services and employment placement services from the list of taxable services; created an exemption for metal bullion and coins from tax; and created an exemption for tangible personal property for research and development at the site of a megaproject per R.C. 122.17.
2023	H.B. 33 created exemptions for the sales of certain baby items, and created an expanded sales and use tax holiday beginning fiscal year 2024 for all items priced at or below $500, excluding alcohol, tobacco, marijuana, motor vehicles, and watercraft.

2025	HB 366 increased the fee for Vendor and Transient Vendor licenses from $25 to $50, effective April 9, 2025. H.B. 96 repealed exemptions for rental payments for motor vehicles provided to the owner or lessee of a motor vehicle that is being repaired or serviced, where the payments are reimbursed by the service provider; sales of refrigerated food vending machines; sales of advertising materials or catalogs that price and describe property offered for retail sale as well as purchases by direct marketing vendors of items that are used in printing advertising material and equipment primarily used to accept orders; telecommunication services that are used directly and primarily to perform the functions of a qualified call center; tangible personal property used in acquiring, formatting, editing, storing, and disseminating data or information by electronic publishing; and the 25 percent refunds of sales and use taxes provided to providers of electronic information services, all beginning January 1, 2026. Vendors, starting January 1, 2026, will now only receive a maximum of $750 in total vendor's discount per vendor's license per month, with motor vehicle sales and leases continuing to remain uncapped.

Severance Tax

Overview. The severance tax, effective in 1972, is paid by persons or firms that extract, or sever, certain natural resources from the soil or waters of Ohio. Severers are licensed by the tax commissioner and other designated state agencies. In FY 2025, severance tax collections totaled $60.5 million (excluding $14.9 million from the oil and gas cost recovery assessment fee).

Tax Base (R.C. 5749.02). The tax is levied on the weight or volume of certain natural resources extracted from the soil or water of Ohio.

Tax Rates (R.C. 5749.02). The tax rates on the severance of most natural resources are as follows:

Resource	Tax Rate
Clay, sandstone, shale, conglomerate, gypsum and quartzite	1 cent per ton
Dolomite, gravel, sand, and limestone	2 cents per ton
Natural Gas	2.5 cents per Mcf
Oil	10 cents per barrel
Salt	4 cents per ton

Coal: The base tax rate on coal is 10 cents per ton. It does not include two additional levies that have applied since April 1, 2007:

- an additional 1.2 cents per ton from surface mining operations.
- an additional 12, 14 or 16 cents per ton reclamation tax on operations without a full cost bond, depending on the amount. This rate varies based on the amount remaining in the state Reclamation Forfeiture Fund at the end of each state budget biennium. The rate is 12 cents if the balance of the fund is $10 million or more; 14 cents if it is between $10 million and $5 million; and 16 cents if it is $5 million or less.

Exemptions and Credits (R.C. 5749.03). Natural resources severed from an exempt domestic well are not subject to tax.

Special Provisions. The Chief of the Division of Mineral Resources Management (Ohio Department of Natural Resources) certified on July 9, 2025 that the balance of the Reclamation Forfeiture Fund was greater than $10 million. Thus, the reclamation tax rate on coal mining operations without a full cost bond remains at 12 cents per ton. Although not part of the severance tax, certain non-exempt oil and gas well owners are subject to the oil and gas regulatory cost recovery assessment. The assessment is based on production of non-domestic wells at 10 cents per barrel of oil and a ½ cent per thousand cubic feet of natural gas, and is reported on the severance tax return by either the owner or severer.

Filing and Payment Dates (R.C. 5749.06). Payments are due May 15th, August 15th, November 15th, and February 15th for the quarterly periods ending the last day of March, June, September and December, respectively. Annual returns are due February 15th. Electronic filing and payment are required.

Disposition of Revenue (R.C. 5749.02, 1509.50).

Fund	Resource
Mining Regulation and Safety Fund	4.76 percent of the 10 cent per ton base severance tax on coal 10 percent of oil and gas severance tax collections All salt severance revenue 7.5 percent of limestone, dolomite, sand and gravel severance tax collections
Geological Mapping Fund	14.29 percent of the 10 cent severance tax on coal 42.5 percent of limestone, dolomite, sand and gravel severance tax collections All of the 1.2 cent tax on coal mined using surface mining methods
Oil and Gas Well Fund	90 percent of the oil and gas severance tax collections
Reclamation Forfeiture Fund	All revenue from the tax on coal operations without a full cost bond, which may vary from 12 cents to 16 cents depending upon the amount in the fund.

Comparisons with Competitor States (as of August 6, 2025).

Georgia	Oil – 3 cents per barrel of oil. Gas – 1 cent per Mcf. County and municipal governments are authorized to collect a severance tax in an amount not to exceed 9 cents per barrel of oil and an amount not to exceed 2 cents per Mcf of gas.
Indiana	Oil & gas – greater of either 1 percent of the petroleum value or 3 cents per Mcf from natural gas and 24 cents per barrel of oil.
Kentucky	Oil – 4.5 percent of market value of all crude petroleum produced. Gas and other minerals – 4.5 percent of the gross value of the natural resource severed, with a minimum tax of 50 cents per ton of coal.
Michigan	Oil – 7.34 percent of gross cash market value; marginal/stripper wells taxed at 4.74 percent. Gas – 5.74 percent of the gross cash market value. Nonferrous metallic minerals – 2.75 percent of the taxable mineral value.
North Carolina	Oil and condensate – 5 percent of gross price paid. Gas – 0.9 percent on Mcf valued up to $3 and 9 percent on Mcf valued over $10.01.
Pennsylvania	Impact fee on horizontal wells varies with the price of natural gas; for natural gas at the average annual price in 2024 the fee ranges from $51,800 in the first year to $5,600 in years eleven through fifteen. The fee for vertical wells is 20 percent of the horizontal well fee for ten years.
Tennessee	Crude oil & gas – 3 percent of sales price. Coal – $1 per ton. Mineral – Counties may tax up to 20 cents per ton.
Texas	Oil – 2.3 to 4.6 percent for oil. Gas – 7.5 percent of market value.
West Virginia	Oil – 5 percent of gross value at wellhead. Natural gas – 5 percent of gross value at wellhead. Coal – 5 percent of gross value. Minimum tax of 75 cents per ton of coal.

History of Collections

Table 1. Severance Tax Collections[1] FY 2021 - 2025 (in millions)

Natural Resource	Tax Rate	Measurement	2021	2022	2023	2024	2025
Coal	23.2	cents per ton	$0.6	$0.6	$0.4	$0.4	$0.3
Natural Gas	2.5	cents per Mcf	57.9	56.3	55.7	54.6	53.9
Limestone	2	cents per ton	1.3	1.4	1.5	1.6	1.4
Oil	10	cents per barrel	2.3	1.8	2.4	3.1	4.1
Gravel	2	cents per ton	0.3	0.3	0.3	0.3	0.3
Sand	2	cents per ton	0.4	0.4	0.4	0.4	0.3
Dolomite	2	cents per ton	<0.1	<0.1	<0.1	<0.1	<0.1
Salt	4	cents per ton	0.2	0.2	0.2	0.2	0.2
Clay	1	cent per ton	<0.1	<0.1	<0.1	<0.1	<0.1
Sandstone	1	cent per ton	<0.1	<0.1	<0.1	<0.1	<0.1
Shale	1	cent per ton	<0.1	<0.1	<0.1	<0.1	<0.1
Quartzite	1	cent per ton	0.00	0.00	0.0	0.0	0.0
Severance Tax Receipts Fund[2]			<0.1	>-0.1	0.60	(0.6)	>-0.1
Total			**$63.0**	**$61.0**	**$61.6**	**$60.0**	**$60.5**

[1]Excludes revenue from Oil and Natural Gas Regulatory Cost Recovery assessments.

[2]Severance taxes are paid into this holding account and then allocated by using tax returns.

Source: Office of Budget and Management fiscal reports.

History of Major Changes

1971	The General Assembly enacted H.B. 475 creating the severance tax effective Jan. 1, 1972.
1981	H.B. 1051 enacted an additional temporary 1 cent per ton tax on coal to be collected depending on the balance in the Defaulted Areas Fund.
1983	H.B. 291 increased the rate from 3 cents to 10 cents per barrel of oil and from 1 cent to 2.5 cents per Mcf of natural gas.
1985	H.B. 238 increased the permanent rate on coal from 4 cents to 7 cents per ton and included an additional 1 cent per ton temporary tax on coal, also conditioned on the balance of the Defaulted Areas Fund.
1989	Effective July 1, 1989, H.B. 111 increased the rate on limestone, dolomite, shale, conglomerate, gypsum, and quartzite.
1998	The 122nd General Assembly enacted S.B. 187, making permanent one of the temporary 1 cent per ton coal levies.
2006	H.B. 433 changed the base rate on coal to 10 cents per ton. The bill also levied an additional 1.2 cents per ton for surface mining operations and an additional levy of up to 16 cents per ton on operations without a full cost bond.
2009	H.B. 1 directed all revenue from the salt component of the tax to the Geological Mapping Fund where previously the fund received 15 percent of the revenue.
2010	S.B. 165 created an oil and gas "regulatory cost recovery assessment" effective July 1, 2010. While not part of the severance tax, the assessment is reported on severance tax returns.
2013	H.B. 59 required electronic filing and payment of the tax.
2017	H.B. 49 removed the existing $1,000 limit on a severance tax exemption for resources severed from land owned by the severer and instead exempts gas severed by an exempt domestic well on and after Oct. 1, 2017.
2019	H.B. 166 alters the manner in which the oil and gas cost recovery assessment is calculated, effective Jan. 1, 2020, to a formula based on production from a flat-rate assessment.
2025	H.B. 96 reduced the tax rate on coal from 10 cents per ton to 8 cents per ton.

Sports Gaming Receipts Tax

Overview. The 134th General Assembly passed House Bill 29 which legalized and regulated sports betting in Ohio via sports gaming proprietors. The sports gaming proprietors are licensed and regulated by the Ohio Casino Control Commission (OCCC) to offer sports gaming online, at sporting gaming facilities, and in the form of lottery sports gaming at bars and restaurants. The universal start day for sports gaming in Ohio was January 1, 2023, which was set by the Executive Director of the OCCC. Ohio allows a maximum of 25 type A (online), 40 type B (sports gaming at a facility), and 20 type C (lottery) sports gaming proprietors. The Ohio Lottery Commission is responsible for administering type C sports gaming. The tax operates much the same way as the state's tax on casino gaming revenue. The Ohio Department of Taxation (ODT) administers the tax. In fiscal year 2025, total collections were $181.8 million.

Taxpayer (R.C. 5753.021). Sports gaming proprietors are responsible for filing and paying the tax. There is one exception identified in the Ohio Administrative Code (OAC) 5703-30-01(D). Pursuant to OAC 5703-30-01(D), if league bylaws prevent the proprietor from operating a sportsbook, the management or mobile management services provider may register with ODT as the taxpayer.

Tax Base (R.C. 5753.01 & 5753.021). The sports gaming receipts tax imposed a 20% tax on a type A or type B sports gaming proprietor's receipts from sports gaming during fiscal year 2025. "Sports gaming receipts" include the total amount received as wagers, less the total of the following:

- Cash paid as winnings;
- Voided wagers; and
- Beginning in 2027, a portion of the value of any promotions gaming credits wagered by patrons, as follows:
  - Between January 1, 2027, and December 31, 2031, 10% of those promotional gaming credits.
  - On or after January 1, 2032, 20% of those promotional gaming credits.

Tax Rates (R.C. 5753.021). The tax rate for fiscal year 2023 was 10 percent of the proprietor's sports gaming receipts. The tax rate increased to 20 percent effective July 1, 2023.

Tax Exemptions (R.C. 5753.01). Promotional gaming credits issued to sports gaming patrons are included in the definition of "sports gaming receipts." However, on and after January 1, 2027, but before January 1, 2032, 10 percent of the promotional gaming credits wagered by patrons may be deducted from a proprietor's sports gaming receipts. The amount of the deduction is increased to 20 percent beginning January 1, 2032.

Disposition of Revenue (R.C. 5753.031, R.C. 3775.02, & R.C. 5902.22). The act created the Sports Gaming Revenue Fund in the state treasury and requires most state revenues generated from sports gaming to be deposited in the fund. Those revenues include all of the following:

- Revenue from the 20% tax imposed on type A and type B sports gaming proprietors' sports gaming receipts;
- 99.5% of the fees for sports gaming proprietor and management services provider licenses (with the remaining 0.5% being deposited in the Sports Gaming Profits Veterans Fund discussed below);
- Fines paid to OCCC as penalties for noncriminal violations of the law governing sports gaming;
- Unclaimed winnings.

(Other fees paid to OCCC, such as application fees and fees for licenses for sports gaming suppliers, type C sports gaming hosts, and occupational licenses, are deposited in the Casino Control Commission Fund to support OCCC's operations.)

After deducting from the Sports Gaming Revenue Fund any amounts needed to pay tax refunds and to cover ODT's administrative expenses, the Director of Budget and Management must transfer the remainder in the Sports Gaming Revenue Fund on or before the 15th day of the month following the end of each calendar quarter. Of those remaining moneys, 98% must go to the Sport Gaming Profits Education Fund, and 2% must go to the Problem Sports Gaming Fund to fund programs to alleviate problem sports gaming. The act specifies that the money in the Sports Gaming Profits Education Fund must be used for the support of public and nonpublic K-12 education, as determined in appropriations made by the General Assembly.

The Director of Veterans Services must use the money in the Sports Gaming Profits Veterans Fund, which consists of 0.5% of sports gaming proprietor and management services provider license fees, for the following purposes:

- For the direct benefit of veterans and their spouses and dependents, for the following purposes:
  - Job training or assistance for job retraining;
  - Assistance during a period of unemployment due to prolonged physical or mental illness or disability of the veteran resulting from service in the Armed Forces;
  - Individual counseling or family counseling programs;
  - Family support group programs or programs for children of members of the Armed Forces; and
  - Honor guard services.
- To provide additional funding to a county veterans service commission to alleviate inequality of funding among such commissions or in response to an emergency or declared disaster;
- To provide additional funding to an Ohio veterans home; and
- To provide funding to a program administered by the Ohio National Guard that provides support to members of the Armed Forces and their families, especially during deployments.

All interest generated by the gaming revenue-related funds created by the act is credited back to those funds.

Tax Payment Dates (R.C. 5753.04). Sports gaming proprietors are required to electronically file returns and to remit payments for the related tax liabilities, not later than the 15th day of each month.

Comparisons with Competitor States

Georgia	No sports betting permitted
Indiana	A tax is imposed on the adjusted gross receipts received from authorized sports wagering in Indiana at a rate of 9.5 percent. This includes athletic and sporting events involving human competitors, not fantasy or e-sports.
Kentucky	The tax rate is 9.75 percent of adjusted gross revenue from wagers placed at licensed tracks, and 14.25 percent on the adjusted gross revenue from wagers placed online via websites or mobile applications.
Michigan	The tax rate for adjusted gross sports betting receipts is 8.4%.
North Carolina	18% of Gross Revenue for each licensed sports betting operator. Effective March 2024 both online and in-person betting is permitted in the state.
Pennsylvania	Sports wagering certificate holders pay a tax of 34 percent of their daily gross sports wagering revenue. In addition to this tax, each sports wagering certificate holder pays a local share assessment of 2% of its daily gross sports wagering revenue.
Tennessee	Tennessee legalized online-only sports betting in November 2020, taxed at 20% of gross gaming revenue. Beginning in July 2023, Tennessee changed from tax on operator revenue, to levying a tax directly on the sports betting handle, at a rate of 1.85% of the total amount wagered.
Texas	No sports betting permitted

West Virginia	The state imposes a 10 percent tax on licensee's adjusted gross sports wagering receipts for the privilege of holding a license to operate sports wagering. This rate applies to both retail betting locations and online sports betting.

History of Collections

Table 1: Sports Gaming Tax Collections: Fiscal Years 2023-2025 (in millions)

Year	Sports Gaming Revenue Fund	Problem Sports Gaming Fund	Sports Gaming Profits Education Fund	Sports Gaming Tax Administration Fund	Total
2023	$21.5	$0.1	$28.5	$0.0	$50.7
2024	$18.7	$2.8	$137.9	$0.0	$159.5
2025	$4.6	$3.5	$173.6	$0.0	$181.8

History of Major Changes

2022	H.B. 29 of the 134th General Assembly authorized the operation of sports gaming within the state and imposed a tax of 10 percent of sports gaming receipts.
2023	H.B. 33 of the 135th General Assembly increased the tax rate on sports gaming receipts to 20 percent. Additionally, H.B. 33 required that all sports gaming tax revenue allocated to the Sports Gaming Profits Education Fund be used for the general support of public and nonpublic education for students in grades K-12.

Wireless 9-1-1 Charge

Overview. The 2023-2024 operating budget, Am. Sub. H.B. 33, included changes to transition Ohio to a new Next Generation (NG) 9-1-1 system, including comprehensive updates to the law governing operation of 9-1-1 systems to provide for enhanced NG 9-1-1 systems across the state. In support of this system a new 9-1-1 Access Fee has been created. NG 9-1-1 provides for a state-wide, enhanced 9-1-1 system comprised of hardware, software, data, and operational policies and procedures to process all types of emergency calls including nonvoice (e.g., text or multi-media messages), acquire and integrate additional data useful to call routing and handling, and deliver the calls, messages, and data to the appropriate public safety answering point (PSAP).

During fiscal year 2025, approximately $55.2 million in total was collected with $39.7 million being distributed to the Wireless 9-1-1 Government Assistance Fund, $1.1 million distributed to the 9-1-1 Program Fund, $0.6 distributed to the Wireless 9-1-1 Administrative Fund, and approximately $13.8 million distributed to the Next Generation 9-1-1 Fund.

Taxpayer (R.C. 128.42). The Next Generation (NG) 9-1-1 Access Fee applies to each communication service capable of making a 9-1-1 call, including wireless telephone service, multiline telephone systems, and Voice Over Internet Protocol (VoIP) devices, that is registered to a subscriber's address within the state or the subscriber's primary place of use of the service or system is within the state. Multiline telephone systems and VoIP systems are those which are supported through digital or fiber optic lines. In the case of multiline telephone services, the fee applies to a maximum of one hundred lines per network, meaning that the fee will only apply to one hundred lines per dedicated network number.

Also subject to the NG 9-1-1 Access Fee are the sales of prepaid wireless calling services, if the consumer purchases in person the prepaid plan at a seller's location in the state, or if the location from which the phone is shipped is within the state, or if the seller sources the sale to the in-state location of the number associated with the mobile telephone number.

Wirelines are not included in the NG 9-1-1 Access Fees. Wirelines are those communications services provided via traditional copper telephone lines and include any multiline telephone systems supported by such wirelines.

Tax Base (R.C. 128.42). Notwithstanding any state or federal provision to the contrary, "wireless service" means the full and final monthly bill for each line of service. Therefore, in the case of a wireless telephone service, a subscriber will pay a separate Next Generation (NG) 9-1-1 Access Fee for each wireless telephone number assigned to the subscriber. The fee will be listed as a separate line item on each subscriber's monthly bill or point of sale invoice. For prepaid wireless services, the bill imposes a fee on the retail price of prepaid calling services.

The NG 9-1-1 Access Fee is exempt from state and local taxation.

Tax Rates (R.C. 128.42). Eliminated as of January 1, 2024 was the previous 25¢ monthly wireless 9-1-1 charge that was imposed on each wireless telephone number of a subscriber whose billing address is in the state. Instead, for a period beginning September 30, 2025, the monthly access fee will increase to 60¢. For prepaid wireless services, the bill imposes the same 0.5% of the retail sale price under the NG 9-1-1 Access Fee as is applicable under previous law.

Special Provisions (R.C. 128.44 and 128.46). Wireless service providers, resellers and sellers can retain 3 percent of the wireless 9-1-1 charge as a collections fee. Returns and payments of charges must be remitted electronically except upon showing of good cause. The Department of Taxation must provide not less than

30 days advance notice to known wireless service providers, resellers, and sellers of prepaid wireless calling services of any increase or decrease in NG 9-1-1 Access Fee charges.

Filing and payment dates (R.C. 128.46). Returns and payments are due on the 23rd day of each month.

Disposition of Revenue (R.C. 128.54-.55, 128.57). Revenue from the charges is allocated as follows:

- 81 and 1/3 percent to the Wireless 9-1-1 Government Assistance Fund;
- 16 and 2/3 percent to the next generation 9-1-1 fund
- 1 and 1/3 percent to the 9-1-1 Program Fund; and
- 2/3 percent to the Wireless 9-1-1 Administrative Fund.

Counties receive a monthly distribution from the Wireless 9-1-1 Government Assistance Fund. The distribution is to occur by the tenth day of the month succeeding the month in which the wireless 9-1-1 charges and NG 9-1-1 charges were remitted. The counties receive the same amount as they received in the same month during calendar year 2013. If there are insufficient funds, each county receives a distribution in proportion to the county's share during the same month in calendar year 2013. Any shortfall in distributions from a previous month must be remedied in the following month. The Next Generation 9-1-1 Fund is to receive from the Wireless 9-1-1 Government Assistance Fund any remainder in the administration funds at the end of each fiscal year.

Comparisons with Competitor States (as of August 6, 2025).

Georgia	Pre- and post-paid $1.50
Indiana	Prepaid $1.00 Post-paid $1.00
Kentucky	Prepaid $0.93 Post-paid $0.70
Michigan	Prepaid 6 percent of the sale price Post-paid $0.25 state fee and $0-$3.00 county fee
North Carolina	Pre- and post-paid $0.70
Pennsylvania	Prepaid $1.95 and post-paid $1.65
Tennessee	Pre- and post-paid $1.50
Texas	Prepaid 2 percent of sale price Post-paid $0.50
West Virginia	Prepaid not subject to fees. Post-paid $3.47

History of Collections

Table 1: Wireless 9-1-1 Charge of collections: fiscal years 2021-2025 (in millions)

Fiscal Year	Wireless 9-1-1 Government Assistance Fund	9-1-1 Program Fund	Wireless 9-1-1 Administrative Fund	Next Generation 9-1-1 Fund	Total
2021	$26.7	$0.6	$0.3	-	$27.6
2022	27.4	0.6	0.3	-	28.3
2023	28.1	0.6	0.3	-	29
2024	30.4	0.8	0.4	$8.0	39.6
2025	39.7	1.1	0.6	13.8	55.2

Source: Office of Budget Management financial reports.

History of Major Changes

2004	H.B. 361 established a service charge of 32 cents per month to be billed on each wireless number of a subscriber with a billing address in the state.
2008	S.B. 129 reduced the wireless 9-1-1 charge from 32 cents per month to 28 cents per month.
2012	H.B. 360 decreased the post-paid monthly wireless 9-1-1 charge from 28 cents to 25 cents. The enactment required the prepaid wireless charge to be 0.5 percent of the retail price imposed at the point of sale.
2012	H.B. 472 required the monthly wireless 9-1-1 charge to be continuously imposed on prepaid subscribers until the new prepaid charge imposed at the point of sale took effect on January 1, 2014.
2013	H.B. 59 codified 9-1-1 service law into Chapter 128 of the Ohio Revised Code.
2014	H.B. 483 enacted the wireless 9-1-1 charge to the list of taxes and fees that can be refunded from the refund fund.
2015	H.B. 64 replaced the monthly transfer to the Next Generation 9-1-1 Fund with an annual transfer of any excess remaining in the Wireless 9-1-1 Government Assistance Fund after the monthly transfers to counties are made. Additionally, any shortfall in monthly distribution from the Wireless 9-1-1 Government Assistance Fund to counties resulting from insufficient funds from a previous month must be remedied in the following month.
2017	H.B. 49 established that interest is charged for late wireless 9-1-1 charge remittances and is payable on refunds of overpaid charge remittances. It specified that the interest does not have to be paid if the amount due is $1.00 or less.
2023	H.B. 33 created a new next generation wireless 9-1-1 program replacing the wireless 9-1-1 charges imposed on wireless service subscribers with a next generation 9-1-1 access fee of 40 cents per month starting on January 2, 2024 and ending on October 1, 2025. At the end of that period, the wireless 9-1-1 fee will then revert back to 25 cents per month.
2025	H.B. 96 of the 136th GA provides for an increase to 60 cents per month on charges for wireless telephone service, multiline telephone systems, and Voice Over Internet Protocol (VoIP) devices. The new rate begins September 30, 2025

Local Government Fund

Overview. The Local Government Fund (LGF) dates to the Jan. 1, 1935 establishment of the state sales tax. The fund has undergone many changes in the ensuing decades, but the basic elements remain: a designated portion of state revenues is deposited into the LGF, a statutory formula is used to allocate revenue monthly to the undivided LGFs of each of Ohio's 88 counties, and county budget commissions determine the distribution of the undivided moneys to local subdivisions. In 1972, the state added a new element by allowing municipalities to receive a share of the LGF because the state enacted a personal income tax.

Recent changes (R.C. 131.51, 5747.502, and 5747.503). Beginning in August 2013, the LGF began to receive 1.66 percent of all General Revenue Fund tax collections of the previous month, and a guaranteed minimum distribution amount for counties was codified by H.B. 59 (130th General Assembly). Am. Sub. H.B. 166 (133rd General Assembly) temporarily increased the percentage of GRF revenue the fund is to receive to 1.68 percent for the FY 2020-FY 2021 biennium. For FY 2022-23, the percentage returned to 1.66 percent. H.B. 33 (135th General Assembly) then increased the LGF apportionment percent to 1.7 percent of General Revenue Fund tax collections as well as increased the minimum distribution amount to $850,000, applicable from FY 2024 to FY 2025. H.B. 96 (136th General Assembly) further increased the LGF apportionment percentage to 1.75 percent of General Revenue Fund collections for FY 2026 and FYs thereafter. In calendar year 2024, the county undivided local government funds received $449.3 million in distributions (inclusive of withholding for fines derived from traffic enforcement cameras). H.B. 49 (132nd General Assembly) made permanent a temporary redirection of direct municipal LGF distributions to the small villages and townships (for villages with less than 1,000 in population in the 2020 Census of Population) beginning in July 2017 equal to $12.0 million annually. Each month, $833,333 is to be redirected and split among townships and $166,667 redirected to and split among small villages. In calendar 2024, small villages received nearly $2.0 million in distributions and townships received just under $10.0 million (net of withholding for fines derived from traffic enforcement cameras). After this redirection, the direct municipal LGF received approximately $26.2 million in calendar year 2024 (net of withholding for fines derived from traffic enforcement cameras).

Additionally, Am. Sub. H.B. 62 (133rd General Assembly) requires every local authority (township, municipality, county) that operates a traffic camera during a fiscal year to file a report with the Tax Commissioner by the following July 31 (first reports were due July 31, 2019), showing civil fines collected for traffic violations recorded by traffic cameras and the gross amount of traffic camera fines collected, regardless of whether the local authority complied with state traffic camera law. If the local authority does not file the report, the Tax Commissioner shall withhold all LGF payments (direct municipal local government fund and its portion of the county undivided local government fund distribution) until such a time as the local authority files its report. Upon receipt of a report, the Tax Commissioner shall reduce each month the LGF funding to the local authority by an amount equal to one-twelfth of the gross amount of all such reported fines. If the fines were collected within a school zone, the funds are returned to the local authority, but must be used for school safety purposes only. If the fines were collected outside a school zone, the funds are deposited into the Ohio Highway and Transportation Safety Fund (created by H.B. 62) and requires the amount credited with respect to a local authority to be allocated for the transportation district in which that local authority is located and used exclusively to enhance public safety on public roads and highways within that transportation district. Reported fines that exceed the allocated LGF funding to the local authority for a given year are carried forward to the succeeding year.

Distributions (R.C. 5747.50). Starting with the 2008 calendar year and thereafter:

- Subject to available resources, each county's undivided LGF fund receives at least what it received in combined distributions from the LGF and LGRAF during the 2007 calendar year.

- Subject to available resources, each municipality with a population of 1,000 or more shall receive a distribution based on its population share from the most recent decennial census or the most recent U.S. Census Bureau estimates, whichever represents the most recent year. Cities with a population of more than 50,000 would be capped at that number, so that they are each considered to have a population of 50,000. The distribution is after the transfer made to the Small Villages and Townships Supplement.
- When additional revenue is available once these distributions have been made, it is distributed to the 88 counties undivided LGFs based on each county's proportionate share of the state population, using U.S. Census Bureau estimates from the previous year. No additional revenue would be allocated directly to municipalities.
- Counties are guaranteed an amount not less than $850,000 or the amount they received during fiscal year 2013.
- Any additional money required to bring a county to the guarantee would be contributed by counties that received more than the $850,000 floor in proportion to their fiscal year 2013 distributions.
- Any reduction due to the withholding of traffic camera fines may take a county below its guaranteed amount.
- Distributions from the state LGF to counties and municipalities occur on or before the 10th day of each month.

Use of the Funds (R.C. 5747.50). The amount that each county receives from the state's LGF is expressly designated for deposit into the county's undivided LGF. The Department of Taxation does not determine distributions from the county's undivided LGF. The amount received by a municipal corporation directly from the state LGF is paid into the municipality's general fund to be used for any lawful purpose.

History of Major Changes.

1934	The Local Government Fund (LGF) was created in December 1934. Revenue from the new three percent state sales tax was used for a county poor relief excise fund and a state public school fund, with remaining revenue to be used for the new "Local Government Fund." State LGF was distributed to 88 county undivided LGFs based on each county's proportionate share of municipal valuation.
1939	The earmarking concept was replaced by annual appropriations.
1945	LGF was distributed 75 percent based on each county's share of municipal valuation and 25 percent based on population.
1972	Municipalities imposing an income tax receive 1/12th of the LGF.
1973	Fixed-dollar LGF allocations were replaced by revenue sharing concept; 3.5 percent of the state income tax, sales tax and corporate franchise tax were dedicated to the LGF. Minimum annual county undivided LGF distribution of $150,000.
1982	The portion of the corporate franchise tax earmarked for the LGF was increased: 3.5 percent of franchise tax was earmarked for state LGF and 7.75 percent of the franchise tax was distributed to counties based on their share of 1981 intangibles tax revenues. Minimum LGF distribution increased to $225,000.
1983	H.B. 291 repealed the special contribution schedule for the franchise tax; 14.5 percent of the franchise tax was dedicated to the LGF with no special allocations to counties based on historical intangibles tax. S.B. 293 remedied distributional inequalities and increased the fund by changing the corporate franchise tax share from 14.5 to 15.4 percent.

1987	H.B. 171 created the Local Government Revenue Assistance Fund (LGRAF). The percentage earmarked for the LGF, increased to 4.5 percent in February 1988 and to 4.6 percent in July 1989. The LGRAF and LGF received monies from two additional state revenue sources: the use tax and the public utility excise tax.
1989	Funding for the LGRAF began in July 1989, comprised of 0.3 percent of the same major tax sources that fund the LGF; this share was scheduled to increase to 0.6 percent in FY 1991, 0.65 percent in FY 1992, and 0.70 percent in FY 1993. H.B. 111 stipulated that the LGRAF would be distributed based on population.
1991	H.B. 298 and H.B. 904 temporarily suspended the LGF and LGRAF funding percentages from January 1992 through July 1993, constituting a "freeze" on distributions.
1994	The "freeze" was lifted beginning in FY 1994, and the respective LGF and LGRAF funding percentages were reduced to 4.2 percent and 0.6 percent.
2001	S.B. 3 enacted a kilowatt hour tax with a portion of revenues earmarked for the LGF (2.464 percent) and the LGRAF (0.378 percent). H.B. 94 enacted a "freeze" in which each county undivided LGF (as well as each municipality receiving a direct LGF distribution) and each county undivided LGRAF would receive the same amount that it received in FY 2001. The 125th and 126th General Assemblies continued the freeze.
2007	H.B. 119 extended the freeze through the end of calendar year 2007 and restructured LGF and LGRAF; LGRAF was consolidated into the LGF. LGF is funded based on 3.68 percent of all general revenue tax collections.
2012	H.B. 153 funded LGF at a percentage of prior year distributions in FY 2012 and FY 2013 with an additional appropriation in FY 2012. Beginning with the August 2013 distribution, the LGF receives 1.66 percent of all GRF tax revenue collections of the prior month. Guarantee that no county that received less $750,000 in FY 2011 would have zero reduction in FY 2012 and FY 2013. Any county that received over $750,000 after the "freeze" would receive no less than $750,000.
2013	H.B. 59 codified that counties are guaranteed an amount not less than $750,000 or the amount received in FY 2013.
2015	H.B. 64 redirected most of the revenue from the direct municipal LGF distribution to townships and qualifying villages and to the Law Enforcement Assistance Fund for the 2016-2017 biennium. Additionally, it provided for withholding Local Government Fund distributions for those maintaining red-light traffic cameras under certain circumstances.
2017	H.B. 49 codified the redirected direct municipal LGF distributions to the Small Villages and Township Supplement. It additionally redirected the remaining distribution to the Targeting Addiction Assistance Fund. Additionally, S.B. 299 provided for supplemental payments to a township or fire district where a nuclear generating plant lost 30% or more of its taxable value over one year though the Local Government Fund distribution.
2019	Am. Sub. H.B. 62 added the withholding and redirection of traffic camera fines from the Local Government Fund. H.B. 166 temporarily increased the percentage of tax revenue to be allocated to the Local Government Fund to 1.68 percent for the FY 2020-FY 2021 biennium and modified the distribution method for the direct municipal local government fund.
2023	H.B. 33 increased the percentage of tax revenue to be apportioned to the Local Government Fund to 1.7 percent for FY 2024 and FY 2025. Additionally, it altered the guaranteed amount such that counties would receive no less than $850,000.

2025	H.B. 96 increased the percentage of tax revenue to be apportioned to the Local Government Fund to 1.75 percent, applicable to FY 2026 and subsequent FYs.

Public Library Fund

Overview. The Public Library Fund (PLF) was created by the General Assembly in 1985 as the Library and Local Government Support Fund. Its creation was part of a broader effort to phase out the intangible personal property tax. The PLF was designed to offset the loss of revenue from the intangible personal property tax, then a significant source of revenue for local libraries. A share of state income tax collections was distributed to a fund established in each county. In turn, county officials distributed the revenue from that county fund to libraries and local governments. The Library and Local Government Support Fund was renamed the PLF by the 127th General Assembly. In calendar year 2024, distributions totaled approximately $483.4 million.

Distributions (R.C. 131.44, 131.51, and 5747.47). Beginning in August 2013, the PLF receives 1.66 percent of all General Revenue Fund tax collections of the previous month. Am. Sub. H.B. 166 (133rd General Assembly) temporarily increased the percentage of GRF revenue the fund receives to 1.70 percent for the FY 2020-FY 2021 biennium. This temporary increase was carried through the FY 2022 - FY 2023 biennium by Am. Sub. H.B. 110 (134th General Assembly) and made permanent for FY 2024- FY 2025 by Am. Sub. H.B. 33 (135th General Assembly). Distributions from the state PLF to counties are made on or before the 10th day of each month. In July of each year, the Department of Taxation certifies an estimate of each county's total entitlement for the following calendar year. Estimates reflect the best projection of state tax revenues for the subsequent calendar year and incorporate updated county population estimates and an inflation factor. Each December, the Department certifies (1) the amounts that each county was entitled to receive under the distribution formula during the current calendar year, (2) the amount each county received, and (3) the difference between the two. The amount of PLF to which a county is entitled is not known until the end of each year when the total amount of revenue into the PLF is known. During the first six months of the following year, each county's distribution is adjusted for any overpayment or underpayment received in the preceding year. Each June, the estimates for the current calendar year distributions are revised to account for recent actual state tax revenues and any revised projections of tax revenues.

Use of Funds (R.C. 3375.05, 3375.121, 3375.40, 3375.404, 3375.82, 3375.85, 5705.32). County budget commissions determine the amounts to be allocated to all libraries. The amount is given to each library based on its needs for building construction and improvement, operations, maintenance, and other expenses required by the library and its branches. By law, libraries collectively may never receive a smaller share of county PLF distributions than the average percentage of the county's intangible property taxes that were distributed to all libraries in 1982, 1983, and 1984. After fixing the amount to be distributed to libraries within the county, the county budget commission fixes an amount to distribute to municipal corporations in the county. By law, each municipal corporation receives a percentage of the remainder equal to the percentage share of all classified, or intangible, property taxes originating from that municipality in 1984. Most revenue distributed from the PLF is provided to libraries with the remainder provided to other local governments.

History of Major Changes.

1933	Local situs intangible tax was levied on the intangible property of individuals, unincorporated businesses and single county corporations. Revenues went to libraries and local governments.
1984	H.B. 291 eliminated the local situs intangible tax and established the Library and Local Government Support Fund (LLGSF).
1986	Funding for LLGSF began consisting of 6.3 percent of the state income tax.
1991	H.B. 298 and H.B. 904 temporarily suspended the LLGSF funding percentage from January.

1993	"Freeze" lifted beginning in fiscal year 1994 and the funding percentage reduced to 5.7 percent.
2001	H.B. 94 enacted a "freeze" in which each county undivided LLGSF received the same amount received in FY 2001. The 125th and 126th General Assemblies continued the freeze.
2007	H.B. 119 funded public libraries with 2.22 percent of the state's total general revenue tax collections.
2008	S.B. 185 changed the name of the LLGSF to the Public Library Fund (PLF).
2009	H.B. 1 temporarily reduced the fixed percentage of GRF to the PLF to 1.97 percent from August 2009 through June 2011.
2011	H.B. 153 reduced the amount credited to the PLF to 95 percent of the monthly amount received during July 2010 through June 2011.
2012	Beginning with the August 2013 distribution, the PLF receives 1.66 percent of all GRF tax revenue collections of the prior month.
2015	Beginning with the August 2015 distribution, the PLF receives 1.70 percent of all GRF tax revenue collections of the prior month for fiscal years 2016-2017.
2017	Beginning with the July 2017 distribution, the PLF receives 1.68 percent of all GRF tax revenue collections of the prior month for fiscal years 2018-2019.
2019	H.B. 166 temporarily increased the percentage of tax revenue to be allocated to the Public Library Fund to 1.70 percent for the FY 2020-FY 2021 biennium.
2021	H.B. 110 maintained the temporary increase in the percentage of tax revenue to be allocated to the Public Library Fund at 1.70 percent for the FY 2022-FY 2023 biennium.
2023	H.B. 33 increased the percentage of tax revenue to be apportioned to the Public Library Fund to 1.7 percent for FY 2024 and FY 2025.
2025	H.B. 96 replaced the funding model for the Public Library Fund. Beginning in FY 2026 the fund no longer receives a portion of all GRF tax revenue collections from the prior month and instead receives an amount based on appropriation in the state operating budget.

Tangible Property Tax Replacement Funds

Overview. This chapter deals with two revenue sharing funds, the School District Tangible Property Tax Replacement Fund and the Local Government Tangible Property Tax Replacement Fund. The tangible property tax replacement funds were created by the 126th General Assembly as part of H.B. 66, the biennial budget bill for fiscal years 2006-07. The funds are used to make distributions to schools and local governments to replace local property tax revenue reduced by H.B. 66 and S.B. 3 as passed by the 123rd General Assembly and amended by S.B. 287. During fiscal year 2025, approximately $51.4 million was distributed to school districts from the School District Tangible Property Tax Replacement Fund. Approximately $4.5 million was distributed to counties, municipalities, townships, and special districts from the Local Government Tangible Property Tax Replacement Fund in fiscal year 2025.

Distributions to Schools and Local Governments (R.C. 5709.92, 5709.93).

Fixed-rate operating levy loss reimbursement

Payments to schools and joint vocational school (JVS) districts in fiscal year 2017 for fixed-rate operating levies were equal to fiscal year 2015 payments less a percentage of calculated total resources. Reductions ranged from 2 to 4 percent and were assigned by ranking districts into reliance quintiles. In fiscal year 2018 and subsequent years, payments to schools for fixed-rate operating levies were reduced by 1/16th of 1 percent of the district's average total taxable valuation for tax years 2014, 2015, and 2016.

For fiscal year 2025, replacement payments for the qualifying levies of counties, townships, municipalities, and special districts were equal to the sum of 2013 reimbursements less 20 percent of calculated total resources. Additionally, R.C. 5709.93 provides that a municipal corporation with an end user consuming at least 7 million kilowatts of electricity generated by a renewable resource using wind energy and subject to the kilowatt hour tax receives a payment equal to the kilowatt-hour tax paid by the end-user; currently, this provision is only applicable to the city of Columbus.

Fixed-sum debt purpose reimbursement

R.C. section 5709.92(E) provides that fixed-sum levies for debt purposes are to be reimbursed at one hundred percent of the fiscal year 2015 combined tangible personal property and S.B. 3 reimbursements for such levy losses. Reimbursement continues until qualifying levies are no longer charged and payable.

Distribution Procedure (R.C. 5709.93, 5709.92). Distributions for tangible property losses are made from the state to counties on or before the last day of August and February. The county treasurer and auditor then distribute payments to the appropriate local government within 30 days. Direct payments from the Ohio Department of Education and Workforce are made to schools and joint vocational districts. Reimbursements to schools and local governments are to be utilized for the purpose of the originally qualifying levy. Distributions to qualifying municipalities based on qualifying kilowatt hours - currently only the city of Columbus - are made directly to the qualifying municipal corporation and are to the credit of a special fund dedicated to the benefit of the qualified end user.

History of Major Changes.

1999	S.B. 3 enacted. Beginning Jan. 1, 2001, all electric and rural electric personal property – except for transmission and distribution property – is assessed at 25 percent of true value.
2000	S.B. 287 enacted, beginning Jan. 1, 2001, the assessment percentage of natural gas personal property is lowered from 88 percent to 25 percent of true value.

1999	Effective May 1, 2001, kilowatt-hour (kWh) tax replaced the public utility excise tax on electric and rural electric companies; it was also designed to replace revenues lost from the reduction of assessment rates on electric and rural electric tangible personal property.
2001	The natural gas distribution tax was enacted effective July 1, 2001 as part of a larger series of tax changes involving the natural gas industry; the tax was designed to replace the revenue lost by school districts and local governments when the assessment rate on the personal property of natural gas distribution companies was reduced.
2003	Beginning Jan. 1, 2005, the assessment rate of telephone personal property acquired before 1994 is phased down from 88 percent to 25 percent of true value over a three-year period.
2005	H.B. 66 includes the following changes effective Jan. 1, 2006: • Lowered the assessment percentages on electric transmission and distribution personal property from 88 percent to 85 percent and on electric production personal property from 25 percent to 24 percent; • Began phase-out over three years of the tax on railroad personal property and general business tangible personal property; listing percentages of 18.75 percent for 2006, 12.5 percent for 2007, 6.25 percent for 2008, and 0 thereafter; • Repeals the corporate franchise tax and enacts the commercial activities tax on gross receipts with a portion of revenue dedicated to replacement funds.
2007	Beginning Jan. 1, 2007, classified telephone companies and inter-exchange telecommunications companies classified as general business taxpayers, with the personal property for these companies to be phased on a four-year schedule.
2012	H.B. 153 altered the formula for fixed-rate levy replacement payments to a reliance-based calculation. In general, local governments operating levies were to experience an annual reduction equal to 2 percent of calculated total resources for three years; school fixed-rate operating reimbursements were to decline by 2 percent of total resources for two years.
2015	H.B. 64 combines calculation and distribution of payments to schools and local governments related to the phase-out of the tax on general business tangible personal property and reductions in the tax on public utility tangible personal property. The bill resumes a reliance-based phase-out for reimbursements of fixed-rate operating levies. Also, the bill ends reimbursement of municipal non-operating levies in FY 2015 and school and JVS non-operating levies in FY 2016. Additionally, reimbursement of school fixed-sum levies is extended. Effective July 1, 2015, the School District Property Tax Replacement Fund and Local Government Property Tax Replacement Fund are eliminated. In FY 2016 and thereafter, distributions to schools and joint vocational schools are paid from the School District Tangible Property Tax Replacement Fund. Distributions to local governments are made from the Local Government Tangible Property Tax Replacement Fund. In FY 2016 and thereafter, distributions to schools are funded by 20 percent of CAT revenue and distributions to local governments are funded by 5 percent of CAT revenue. H.B. 64 created a payment to municipalities with a qualifying end-user of wind generated electricity.
2015	For FY 2018 and thereafter, S.B. 208 replaces the reliance-based phase-out for school and JVS districts with an annual reduction equal to 1/16th of 1 percent of the district's average taxable value for tax years 2014, 2015, and 2016.
2017	H.B. 49 of the 132nd General Assembly alters the disposition of CAT revenue; in FY 2018 and thereafter, distributions to schools are funded by 13 percent of CAT revenue and distributions to local governments are funded by 2 percent of CAT revenue.
2018	S.B. 8 provides for a supplemental reimbursement payment to schools and JVS in FY 2018 and 2019.
2020	H.B. 166 of the 133rd General Assembly provides that any school district with a nuclear power plant located within its territory shall receive in FY 2020 and FY 2021 the same payment under 5709.92 as it received in FY 2017.
2021	H.B. 110 of the 134th General Assembly specifies that in FY 2023 and FY 2024, any school district that has a nuclear power plant located within its territory is to receive the same payment amount under R.C. section 5709.92 as in FY 2017.

2023	H.B. 33 of the 135th General Assembly changed the distribution of CAT receipts such that all CAT revenue after the administrative cost allocation is deposited into the GRF. The bill requires the tax commissioner to make quarterly transfers of CAT receipts to fund the School District Tangible Property Tax Replacement Fund and Local Government Tangible Property Tax Replacement Fund as necessary.
2025	H.B. 96 of the 136th General Assembly eliminated the School District Tangible Personal Property Tax Replacement Fund and the Local Government Tangible Personal Property Tax Replacement Fund. The bill required instead that the reimbursement payments be made from the GRF.

Admissions Tax

Overview. Municipal corporations are permitted to levy a tax on admissions to places of amusement or entertainment such as movies, theme parks, and professional sporting events. A tourism development district ("TDD") is authorized to levy a tax on admissions within the TDD. The tax is generally charged as a percent of the cost of entrance, though a few municipalities charge a nominal flat rate per ticket.

H.B. 64 (131st General Assembly) authorized the creation of a "tourism development district" (TDD). A township creating a TDD is authorized to levy up to a 5 percent tax on admissions within the TDD. Every person receiving an admission payment located in the TDD is required to collect the tax from the person making the payment.

A tourism development district (TDD) was defined in H.B. 64 as:

- Only a township or municipality located in a county that has a population between 375,000 and 400,000 and levies a county sales tax in which the aggregate rate does not exceed 0.50 percent as of the effective date of H.B. 64 (Stark Co.).
- The district is not more than 200 contiguous acres (increased to 600 by H.B. 49 of the 132nd General Assembly).

Taxpayer (R.C. 503.57 and 715.013). The tax applies to operators of movie theaters, theme parks, professional sporting events, and other activities for which there is an admissions charge. A TDD is authorized to levy up to a 5 percent tax on admissions within the TDD.

Tax base (R.C. 503.56 and 715.014). The base of the tax varies but commonly includes admissions charges to theaters, sporting events, and other places of amusement as well as country club dues. A TDD is limited to a township or municipality located in a county that has a population between 375,000 and 400,000 and that levies a county sales tax in which the aggregate rate does not exceed 0.50 percent as of the effective date of H.B. 64 of the 131st General Assembly (i.e., in Stark County). The district may not be more than 200 contiguous acres (increased to 600 by H.B. 49 of the 132nd General Assembly).

Tax Rates. Admissions tax rates vary among municipalities.

History of Collections

Table 1: Revenue to Municipal Corporations from Admissions Tax: 2021-2025 (in millions)

Calendar Year	Total
2020	$13.4
2021	21.2
2022	46.8
2023	64.6
2024	69.8

Source: Surveys administered by the Ohio Department of Taxation

History of Major Changes

1998	General Assembly enacted H.B. 770, which explicitly permits municipalities to levy taxes on admissions; though some municipalities had been taxing admissions for decades.
2015	General Assembly enacted H.B. 64, which allowed admissions taxes to be levied in a tourism development district (TDD).
2017	H.B. 49 extended the maximum size of a TDD from 200 to 600 acres, authorized municipal corporations and townships (i.e., in Stark County) to designate new TDDs until 2021, expanded the improvements toward which revenues can be spent or pledged, and clarified that revenue used to fund permanent improvements located in a TDD must be from collections as a result of activities occurring in the TDD.

Alcoholic Beverage Taxes – County

Overview. Cuyahoga County is the only county in the state that levies a separate local tax on alcoholic beverages. In 2008, the General Assembly prohibited localities from levying any new taxes on alcoholic beverages. However, in 2013, the General Assembly authorized Cuyahoga County to extend its existing levy subject to a resolution adopted by the County Council (Cuyahoga County has a charter form of government) and approved by a majority of voters in the county. Cuyahoga County voters last approved an extension of their alcoholic beverage taxes (along with cigarette taxes) in May 2014, for a 20-year period. Cuyahoga County levies the maximum rates specified in state law on gallons of beer, wine, mixed drinks, cider and liquor. Revenues from these taxes (along with a portion of the county's revenues from cigarette taxes) are used for construction and renovation costs for professional sports facilities in the county along with related economic development projects. During fiscal year 2025, the Department's collections of county alcoholic beverage taxes were approximately $11.6 million.

Taxpayer (R.C. 4301.422, 4301.01, 4301.102). The tax is paid by manufacturers, importers, and wholesale distributors of beer, wine, cider and mixed beverages - up to 21 percent alcohol by volume (ABV). The tax also is paid by the Ohio Department of Commerce's Division of Liquor Control, the state's sole purchaser and distributor of liquor containing more than 21 percent ABV. The Division of Liquor Control administers the taxes on liquor.

Tax Base (R.C. 4301.421, 4301.01). The tax applies to beer, wine, mixed beverages, cider and liquor, defined as follows:

- Beer includes all beverages brewed or fermented wholly or in part from malt products containing at least 0.5 percent ABV.
- Mixed beverages include bottled and prepared cordials, cocktails, highballs, and solids and confections that are obtained by mixing any type of whiskey, neutral spirits, brandy, gin, or other distilled spirits with, or over, carbonated or plain water, pure juices from flowers and plants, and other flavoring materials; the completed product shall contain not less than 0.5 percent ABV and not more than 21 percent ABV.
- Wine, including sparkling wine and vermouth but excluding cider, consists of fermented juices of grapes, fruits or other agricultural products; it contains at least 0.5 percent and not more than 21 percent ABV.
- Cider consists of fermented juices of apples, including flavored, sparkling or carbonated cider; it contains at least 0.5 percent and not more than 6 percent alcohol by weight.
- Liquor or "spirituous liquor" includes all intoxicating liquors that contain more than 21 percent ABV.

Tax Rates (R.C. 4301.421, 4301.424).

Maximum Rates Established in State Law for County Alcoholic Beverage Taxes

Beverage	Rate per gallon
Beer	$0.16
Wine and mixed drinks	$0.32
Cider	$0.24
Liquor	$3.00

Exemptions (R.C. 4301.421). The tax does not apply to sacramental wine or sales to the federal government.

Disposition of Revenues (R.C. 4301.423). The county receives 98 percent of the revenues the month after the revenues are collected by the Department of Taxation. Two percent of beer, wine, and mixed beverage tax revenues are allocated to the Department of Taxation to administer the tax.

Payment Dates (R.C. 4301.422). Returns and payments must be received by the last day of the month following the reporting period.

Discounts (R.C. 4301.422). Taxpayers receive a 2.5 percent discount for timely payment of taxes.

Table 1: Cuyahoga County Alcoholic Beverage Tax collections: Fiscal Years 2021-2025 (in millions)

Fiscal Year	Beer	Wine and Mixed Beverages	Liquor	State Administrative Fee	Total
2021	$3.6	$1.5	$7.5	$0.1	$12.7
2022	3.5	1.6	7.6	0.1	12.8
2023	3.3	1.6	7.4	0.1	12.4
2024	3.2	1.5	7.3	0.1	12.1
2025	3.1	1.4	7.0	0.1	11.6

Source: Office of Budget and Management fiscal reports.

History of Major Changes

2025	H.B. 96 increased the rate limit for each product by doubling each of them to 32 cents per gallon for beer, 48 cents per gallon for cider, 64 cents pergallon for wine and mixed beverages, and $6 per gallon of liquor.

Cigarette Tax – County

Overview. In 1990, Cuyahoga County became the first and only county in the state to levy a local tax on cigarettes. In 2008, the General Assembly prohibited localities from levying any new taxes on cigarettes. However, in 2013, the General Assembly authorized Cuyahoga County to extend its existing levy subject to a resolution being adopted by the County Council (Cuyahoga County has a charter form of government) and approved by a majority of voters in the county. Cuyahoga County voters approved a cigarette tax (along with alcohol taxes) in May 2014 for a 20-year period. Cuyahoga County levies the maximum rates specified in state law. Revenues from these taxes generally may be used for funding a regional arts and cultural district; some revenues are used for the construction and renovation costs for professional sports facilities in the county along with related economic development projects. During fiscal year 2025, the Department of Taxation collected approximately $15.3 million in county cigarette taxes.

Taxpayer (R.C. 5743.025). The tax is paid by cigarette dealers (primarily wholesalers), who must be licensed and who pay the tax by purchasing tax indicia (stamps or impressions). The indicia must be affixed to all packs of cigarettes before sale at retail in a county that levies such taxes.

Tax Base (R.C. 5743.026). The tax is assessed per each cigarette sold.

Tax Rates (R.C. 5743.021, 5743.026). Cuyahoga County levies two separate cigarette taxes at the maximum rates permitted under state law:

- Up to 1.5 cents per cigarette (30 cents per pack of 20 cigarettes) for funding a regional arts and cultural district;
- Up to 0.225 cents per cigarette (4.5 cents per pack of 20 cigarettes) for construction of a sports facility; and
- Up to 2 cents per cigarette (40 cents per pack of 20 cigarettes) for funding the arts and cultural facilities and programs.

For one pack of 20 cigarettes purchased, a total of 74.5 cents is assessed.

Disposition of Revenue (R.C. 5743.021, 5743.024). The county receives 98 percent of revenue from each tax to use for the specified purposes listed above. The remaining two percent of revenue is allocated to the Department of Taxation to administer the tax.

Payment Dates and Special Provisions. See the Cigarette and Other Tobacco Products Tax chapter in the State Taxes section.

History of Collections

Table: 1 Cigarette Tax Collections for Cuyahoga County: Fiscal Years 2021-2025 (in millions)

Fiscal Year	Total Revenue	Cuyahoga County Revenue	Cuyahoga County Arts District Allocation[1]	Cuyahoga County Sports Facilities Allocation[1]	State Administration Fee
2021	$14.7	$14.4	$12.5	$1.9	$0.3
2022	13.4	13.2	11.4	1.7	0.3
2023	12.3	12.1	10.5	1.6	0.2
2024	10.7	10.5	9.1	1.4	0.2
2025	15.3	15.0	13.0	2.0	0.3

Source: Ohio Office of Budget and Management fiscal reports, calculations by the Department of Taxation.

[1]Allocation by purpose calculated by Department of Taxation based on proportion of respective tax rates.

History of Major Changes

1986	General Assembly authorizes county sports facility cigarette taxes.
1990	Cuyahoga County voters approve 4.5 cents per pack cigarette tax through July 31, 2005, with revenue designated to finance sports facilities for the Cleveland Indians and Cleveland Cavaliers.
1995	General Assembly permits counties to extend cigarette taxes that have not yet expired. Later, Cuyahoga County voters extend the cigarette tax for 10 years to support facility improvements for the Cleveland Browns.
2006	General Assembly permits counties with a population of 1.2 million or more to levy a cigarette tax to fund a regional arts and cultural district. Cuyahoga County voters approve the tax at a rate of $0.30 per pack (effective February 2007).
2008	H.B. 562 includes a provision that prohibits future local taxes on cigarettes (and alcoholic beverages).
2013	H.B. 59 authorizes Cuyahoga County to renew county cigarette and alcoholic beverage taxes for up to 20 years, by adopting a resolution, subject to voter approval.
2014	Cuyahoga County voters extend the cigarette and alcoholic beverage taxes for 20 years.
2023	For the regional arts and cultural district cigarette sales tax, Cuyahoga County voters may approve a tax rate specified in the resolution levying the tax without regard to the previous fifteen mills per cigarette limit, if the tax begins to apply on or after November 1, 2023.
2025	H.B. 96 increased the maximum rate limits for currently taxable products and authorized Cuyahoga County to levy a new tax on vapor and other tobacco products, to finance sports facilities, subject to voter approval. The new rate limits are $0.09 per pack of cigarettes, 0.85% for other tobacco products, 1.85% for little cigars, and $0.05 per 1/10th of a gram or milliliter for vapor products. Additionally, H.B. 96 expanded the authority to levy a county cigarette tax for the benefit of an arts and cultural district to Franklin County, Hamilton County and Summit County, on and after September 30, 2025.

Individual Income Tax – School District

Overview. The authority for school districts to levy an income tax dates to 1979 when the Ohio General Assembly permitted such a tax solely to repay a state loan. Two years later, lawmakers repealed this law which had not been used, and enacted Chapter 5748, granting broader authority for school districts to levy an income tax, subject to voter approval. In 1983, after voters in six districts approved such taxes, the legislature blocked other districts from enacting new income taxes by repealing most of the chapter. The ability of a school district to enact an income tax was restored in 1989. Unlike state or municipal income taxes, school district income tax may be levied only on the income of residents of the school district.

At the end of April 2025, the Department made quarterly school district income tax distributions to 212 school districts. Of these districts with active school district income tax levies, 146 levied the tax on the "traditional" tax base, and the remaining 66 districts levied the tax on the "earned income" tax base.

The Department of Taxation administers the school district income tax, including collections through employer withholding, individual quarterly estimated payments, and annual returns. During fiscal year 2025, school district income tax collections totaled approximately $743.8 million, a figure that includes approximately $11.2 million for the administrative fee, and net distributions totaled $732.6 million.

Taxpayer (R.C. 5748.01). The tax applies to every individual who receives taxable income while residing in a taxing school district. In districts that levy tax on the traditional base, the tax also is levied on the taxable income of the estates of persons who, at the time of their death, were domiciled in such taxing school district.

Tax Base (R.C. 5748.01).

"Traditional base" school districts

The "traditional base" of the tax is Ohio adjusted gross income less the exemptions provided by R.C. 5747.02 plus any amount deducted under R.C. 5747.01(A)(28) (Ohio business income deduction). This is also known as modified adjusted gross income less exemptions. In the case of the estate of a decedent who was domiciled in the school district, the base is Ohio taxable income for the taxable year as defined in R.C. 5747.01(S).

"Earned income" school districts

Earned income includes wages, salaries, tips, and other employee compensation to the extent included in Ohio modified adjusted gross income as defined in section 5747.01(II) of the Revised Code, and net earnings from self-employment, as defined in section 1402(a) of the Internal Revenue Code, to the extent included in Ohio modified adjusted gross income.

Tax Rates (R.C. 5748.02). Rates are proposed by the school district board of education and must be approved by voters in the school district. Rates are set in increments of 0.25 percent. During fiscal year 2024, rates ranged from 0.25 percent to 2 percent.

Special Provisions.

Senior citizen credit (R.C. 5748.06). A taxpayer 65 years of age or older during the taxable year receives a $50 credit against the amount of school district income tax due. Only one credit is allowed for each district.

Filing and Payment Dates (R.C. 5747.06 - 5747.09).

For individuals, estates, and trusts

Annual return – The annual return is generally due by April 15th for calendar year taxpayers without an extension.

Quarterly – Taxpayers who expect their tax to be under withheld by more than $500 must typically make estimated payments by April 15th, June 15th and September 15th of the current year and by January 15th of the following year. For fiscal year taxpayers, quarterly payments of tax must be made on the 15th day of the fourth, sixth and ninth months of the fiscal year and on the 15th day following the end of the fiscal year.

Electronic filing – Tax return preparers who file more than 11 original income tax returns, reports, or other tax payment documents must file electronically.

For employers that withhold taxes

- if an employer withheld no more than $2,000 during the 12 months ending on June 30 of the preceding year, payments are due by the last day of the month following the quarter ending in March, June, September and December.
- if an employer withheld more than $2,000 during the 12 months ending on June 30 of the preceding year, payments are due within 15 days after the end of the month.

Disposition of Revenue (R.C. 5747.03). Collections are deposited into the School District Income Tax Fund for distribution to school districts, less 1.5 percent retained for state administrative purposes. Deposited amounts accrue interest. Distributions are made to school districts on the last day of April, July, October and January. Payments are for the net amount in each school district's account, after refunds and administrative fees, as of the end of the prior calendar quarter.

History of Collections

Table 1: School District Income Tax Collections: Fiscal Years 2021 - 2025 (in millions)

Fiscal Year	School District Income Tax Fund	School District Income Tax Administration Fund	Total Revenue
2021	$585.3	$8.9	$594.2
2022	642.3	9.8	652.1
2023	678.4	10.3	688.8
2024	697.4	10.6	708.0
2025	732.6	11.2	743.8

Source: Office of Budget and Management financial reports.

History of Major Changes

1979	General Assembly enacts law granting school districts authority to levy an income tax solely for repaying a state loan.
1981	General Assembly enacts law repealing 1979 law and enacts Chapter 5748 of the Ohio Revised Code, authorizing school districts to levy a school district income tax based on Ohio taxable income (meaning Ohio adjusted gross income, less personal and dependent exemptions claimed on the Ohio individual income tax return).
1983	General Assembly enacts law prohibiting additional school districts from enacting the tax by repealing most of Chapter 5748, but permits the six districts that had enacted the tax before Aug. 3, 1983 to continue levying the tax.

1989	General Assembly enacts law reinstating portions of Chapter 5748, allowing additional school districts to levy the tax. Lawmakers also enact a $50 senior citizen credit.
1991	For the first time, school districts are permitted to seek voter approval for income taxes for finite periods of time. Previously, all levies had to be continuing levies.
1992	General Assembly enacts law permitting districts to submit to voters an income tax levy and property tax reduction with a single ballot issue.
2000	Personal exemptions become indexed to inflation.
2005	General Assembly enacts law allowing districts the option of levying the tax on earned income – meaning, only wages and self-employment income – instead of on the traditional base of Ohio taxable income.
2009	The Congressional "Military Spouses Residency Relief Act of 2009" extended the principle of domicile that applies to service members to their spouses.
2017	H.B. 49 enacts law prescribing the way the school district income tax applies to a school district resulting from the consolidation of territory of two or more districts by specifying that the tax will be levied at the rate, and according to the other terms, of the "surviving" school district into which territory of another district is merged and requiring the board of education of a surviving school district to report certain tax-related information to the Tax Commissioner before such a consolidation takes effect.
2019	Am. Sub. H.B. 166 requires that, for purposes of school district income taxes that use the earned income tax base, amounts subject to the state business income deduction must be added back when computing a taxpayer's taxable income.
2020	Am. Sub. H.B. 197 authorized the Tax Commissioner to delay the filing and payment date to July 15, 2020.
2021	Sub. S.B. 18, effective March 31, 2021, amended R.C. 5701.11 to incorporate federal tax law changes into Ohio income tax law, including the changes to federal law by the "Consolidated Appropriations Act, 2021" and the "American Rescue Plan Act of 2021."

Lodging Tax

Overview. Local governments may levy a tax on lodging furnished to transient guests by hotels and motels. Municipalities or townships may levy a lodging tax of up to 3 percent plus an additional tax of up to 3 percent when located wholly or partly in a county that has not levied a lodging tax. Counties may levy a lodging tax of up to 3 percent but may not levy such a tax in any municipality or township that already has levied the additional lodging tax. State law also permits local governments to levy lodging taxes for special purposes (e.g., convention centers). In calendar year 2024, local governments collected approximately $286.0 million in lodging taxes.

Tax rates (R.C. 307.672, 5739.08, 5739.09). The maximum combined rate permitted in most jurisdictions is 6 percent. However, due to the enactment of special lodging taxes in some jurisdictions, the maximum combined rate might exceed 6 percent.

Municipalities and townships

Under House Bill 519 enacted in 1967, municipalities and townships are permitted to enact a lodging tax of up to 3 percent. Under H.B. 355 enacted in 1980, municipalities and townships may levy an additional lodging tax of up to 3 percent, but only if the county in which the municipality or township is located has not already imposed a tax under this same law. Therefore, with one exception, noted below, municipal and township lodging taxes have a maximum 6 percent rate.

In 2002, the legislature enacted H.B. 518, which permitted a municipality to levy an additional 1 percent tax for funding a convention center, contingent on the county in which the municipality is located also enacting a special lodging tax for funding a convention center.

Counties

Under H.B. 355 enacted in 1980, counties may levy a lodging tax of up to 3 percent, except in those townships and municipalities that have already enacted their own lodging tax under the same law. In addition, various special county lodging taxes have been authorized under state law. Most of these special taxes could only be adopted by a board of county commissioners during a limited time period. Furthermore, revenue produced from these special taxes may only be used for specified purposes. Most of the special county lodging taxes have been restricted to a narrow class of counties, such as counties meeting certain population levels and counties that already had an existing lodging tax imposed for specific purposes.

County Convention Facility Authorities

In H.B. 772 enacted in 1988, the General Assembly permitted convention facility authorities to enact an additional lodging tax of up to 4 percent only during a designated six-month period of that calendar year. The legislature also permitted an additional 0.9 percent rate during this time period if this tax and the municipal or township tax authorized by the 1967 law did not exceed 3 percent.

Also, in 2005, H.B. 66 allowed convention facility authorities in certain Appalachian counties (those with populations of less than 80,000 and already lacking a lodging tax) for a limited time to enact a tax of up to 3 percent to pay the cost of constructing, equipping or operating a convention, entertainment, or sports facility.

In 2019, H.B. 166 permitted convention facilities authorities created between July 1, 2019, and December 31, 2019 to levy an additional 3 percent tax by resolution adopted on or before December 30, 2020.

Disposition of Revenue (R.C. 5739.08, 5739.09). Under the lodging tax authorized in 1967, all tax collections are deposited in the general revenue fund of the municipality or township. Under the lodging tax authorized in 1980, counties are required to return to municipalities and townships that do not levy any hotel/motel tax a uniform percentage (not to exceed one-third) of revenue generated within the municipality and township. The remainder of the revenue is to be deposited in a separate fund to be used for county convention and visitor bureau expenses. Municipalities and townships are required to allocate at least one-half of the revenues from the lodging tax authorized in 1980 for convention and visitors bureaus located within the county. Remaining revenues are retained by the municipality or township and deposited into the local general revenue fund. All revenue from a convention facility authority lodging tax levy is for constructing, equipping, and operating a convention or sports center. Revenue from a special county or municipal lodging tax is to be used for the purpose designated for that tax levy in state law.

Special Provisions/Credits (R.C. 505.56 and 5739.09). The General Assembly has permitted certain special lodging taxes for various projects and durations. Usually, the General Assembly specifies a time period within which a local jurisdiction may authorize a special levy. Recent ones are listed below.

• Hamilton County – H.B. 49, in 2017, required Hamilton County to distribute annual revenue in excess of $6 million, that is derived from the increased hotel rate of 3.5 percent in 2002, to townships and municipal corporations in proportion to the tax generated in each subdivision. Distribution began in 2019. The General Assembly also requires that the townships and municipal corporations use the revenue to promote travel and tourism.

• Summit County – H.B. 49, in 2017, authorized Summit County to extend the term of an existing 1 percent lodging tax for an additional 10 years by vote of the county legislative authority. The original authority for the tax was set to expire in calendar year 2017.

• Stark County – H.B. 49, in 2017, authorized the county to increase the current county lodging tax rate by up to an additional 3 percent.

• Municipal Corporations within Lorain County – H.B. 49 authorized a municipal corporation in Lorain County that currently levies a 3 percent municipal lodging tax to increase the rate of the municipal lodging tax by up to an additional 3 percent.

• Clermont County – H.B. 49, in 2017, authorized the county to increase the current county lodging tax rate by up to an additional 1 percent, but only after the county's convention and visitors bureau enters a contract for the construction, improvement, or maintenance of a sports facility intended to house a professional sports team. If the convention and visitors bureau has not entered such a contract before January 1, 2019, the authority to levy the tax expires on January 1, 2019. S.B. 51, effective in March of 2019, extended the deadline to enter into such a contract to December 31, 2019.

• Warren County – H.B. 49, in 2017, specified that proceeds of a special 1 percent county lodging tax may be used to pay the construction and maintenance costs of a sports facility owned by a port authority, and authorized Warren County to use or pledge any or all of the proceeds from its special 1 percent or its general 3 percent county lodging tax to service securities issued to construct, operate, or maintain such sports facilities, including any portion of the general lodging tax currently required to be returned to townships and municipal corporations in the county that do not levy a lodging tax.

Responsibility for Administration. County commissioners, township trustees, the legislative authority of a municipality, and/or convention facilities authorities are responsible for administering the taxes.

History of Collections.

Table 1: Lodging Tax Collections by Local Governments: 2021-2025 (in millions)

Calendar Year	Total
2020	$124.2
2021	177.5
2022	242.3
2023	268.5
2024	286.0

Source: Surveys administered by the Ohio Department of Taxation

Municipal Income Tax

Overview. The first municipal income tax predated the state's income tax. During 2024, 674 municipalities (cities and villages) in Ohio levied a municipal income tax.

Taxpayer (R.C. 718.01, 718.03, and municipal ordinances). Generally, for municipalities that levy an income tax, taxpayers are residents, nonresidents earning income or receiving net profits in a municipality, and businesses that have net profits sitused or apportioned to the municipality. Withholding requirements generally apply to employers located or doing business in municipalities that levy an income tax.

Tax Base (R.C. 718.01 and municipal ordinances). The municipal income tax base is income and net profits of residents and of nonresidents that is earned or received in the municipal corporation, including residents' distributive shares of net profit of pass-through entities, and the net profits of businesses (i.e., partnerships, limited liability companies, and corporations) sitused or apportioned to the municipality. Under a grandfathering provision in Chapter 718, some municipalities may continue to levy income tax on shareholders' distributive shares of net profits from S corporations. In the case of a "qualified municipal corporation," the tax is levied on "Ohio adjusted gross income" as defined in R.C. 5747.01.

Tax Rates (R.C. 718.04 and municipal ordinances). R.C. Chapter 718 requires the rate to be a uniform rate. The rate itself is determined locally. The maximum rate permitted to be levied without the approval of voters in the municipality is 1 percent.

The Ohio Department of Taxation (ODT) surveys municipalities every year to determine the number of municipalities levying an income tax, collections, and rates. In 2024, the most recent year for the survey, 473 municipalities responded. Estimates were made based on prior year responses for those that did not respond who have responded that they levied the tax and provided collection data in previous surveys. As a result, all totals below are estimates based on the most recent survey. Six hundred seventy-four municipalities levied an income tax (248 cities and 426 villages). Rates ranged from 0.1 percent to 3 percent. The following rates were the most common: 268 municipalities (39.8%) levied a tax rate of 1.0 percent; 121 municipalities (18.0%) levied a tax rate of 1.5 percent; 123 municipalities (18.2%) levied a tax rate of 2 percent. Cleveland and Columbus levied rates of 2.5 percent.

Credits, Deductions, and Exemptions (Chapter 718 and municipal ordinances). Various credits, deductions, and exemptions may be allowed or be required to be allowed under Chapter 718. See R.C. 718.01(C) for the definition of "exempt income." Some municipalities allow resident individuals partial or full credit for municipal income taxes paid to another municipality.

Filing and Payment Dates (R.C. 718.03, 718.05-.051 and municipal ordinances). Annual returns are due from taxpayers on the same date as federal and state income tax returns. The annual municipal return reconciles tax liability with the amount remitted through withholding and quarterly estimated payments.

Tax Revenue. For calendar year 2024, the most recent year for which survey data is available, municipal income tax revenue totaled approximately $7.3 billion statewide. Revenue was greatest in Ohio's three largest cities, which accounted for just over 29% of total municipal income tax revenue statewide.

Ohio's largest municipalities, reporting revenue, and percentage of total revenue for calendar year 2024:

- Columbus – $1,168.7 million (16.0 percent)
- Cleveland[1] – $518.1 million (7.1 percent)
- Cincinnati – $442.4 million (6.1 percent)
- Toledo[1] – $244.0 million (3.3 percent)
- Akron – $197.5 million (2.7 percent)

- Dayton – $162.4 million (2.2 percent)
- Dublin - $109.1 million (1.5 percent)

[1]Revenue based on CY 2022 survey response.

Of the remaining municipalities reporting revenue of less than $100 million in calendar year 2024:

- 144 municipalities had revenue ranging from $10 million to under $100 million;
- 234 municipalities had revenue ranging from $1 million to $10 million; and
- The remaining municipalities had revenue of less than $1 million.

Disposition of Revenue (municipal ordinances). Collections may be used for general revenue, capital improvements, bond retirements, and costs to administer the tax.

Administration. Municipal income taxes, except for Chapter 5745 taxes, are administered by the municipality or in many cases by a third-party administrator. Additionally, the Ohio Department of Taxation administers the municipal net profit tax for business taxpayers that opt in for state administration of the tax (see Municipal Net Profit section). Third-party administrators include the Regional Income Tax Agency, Central Collection Agency, the City of St. Marys, and the City of Findlay. These third-party administrators administer the taxes for numerous municipalities, JEDDs, and JEDZs.

The Ohio Department of Taxation administers the municipal income tax for a taxpayer that is an electric company, combined company, or telephone company and that is subject to and required to file reports under Chapter 5745. Please see the Municipal Income Tax for Electric Light and Telephone Companies section in this part.

ODT maintains a list of links to municipalities that impose a municipal income tax and a link to The Finder (which provides information on municipal income tax rates for all addresses in Ohio) on its web site at tax.ohio.gov. Additionally, taxes on net profits and employer withholding taxes may be paid via the Ohio Business Gateway at http://gateway.ohio.gov.

Comparisons with Competitor States (as of August 11, 2025).

Georgia, North Carolina, Tennessee, Texas, and West Virginia do not have local governments that impose income taxes. Similar taxes in other states are described below.

Indiana	Counties may adopt a “local income tax (LIT)” that can be used for various purposes. County rates ranged from 0.5 percent (Porter County) to 3.0 percent (Randolph County).
Kentucky	Cities, counties, transit districts and school districts may levy a license tax on the net profits of businesses located in the district and the salaries and wages of employees earned in the jurisdiction. Rates can vary between the two types of occupational license taxes.
Michigan	Several cities impose a tax up to the rate of 1 percent on residents and 0.5 percent on nonresidents. A few cities impose higher rates, with Detroit imposing the highest rate of 2.4 percent on residents and 1.2 percent on nonresidents.
Pennsylvania	Municipalities may impose an earned income tax on wages and most net profits (S-Corp income is exempt from the earned income tax). The tax may be imposed either on residents only or both residents and nonresidents. Most municipalities have a 1 percent cap. Home rule municipalities (such as Philadelphia and Pittsburgh) are not subject to the cap. If the local school district also imposes an earned income tax, the tax revenue must be shared between the school district and the municipality. • Pittsburgh: The city imposes an earned income and net profits tax at the rate of 1 percent. Additionally, the city levies a flat $52 local services tax. • Philadelphia: The city imposes an earned income tax on salaries, wages, commissions, and net profits. The resident tax rate is 3.75 percent. The nonresident tax rate is 3.44 percent.

History of Major Changes

1946	Toledo enacted first municipal income tax.
1957	General Assembly enacted the first uniform municipal income tax law.
1987	General Assembly enacted law restricting municipalities from taxing income from intangibles, unless voters in a municipality that taxed such income voted to continue taxing such income beyond the taxable year 1988. Residents in two, Wyoming and Indian Hills, vote to continue taxing intangible income.
1992	State law authorized municipalities to grant job creation tax credits.
1993	General Assembly enacted law allowing municipal income tax revenue to be shared with a school district.
1997	State law enacted permitting municipalities to exempt stock options from the income tax.
1999	Beginning in 2001, state law restructured municipal income taxes by excepting from tax a non-resident working in the municipality for 12 or fewer days, except for professional athletes, entertainers, or promoters. Also, beginning in 2003, a municipality taxing pass-through entities' net profits is required to grant resident taxpayers a credit for taxes paid by a pass-through entity to another municipality if the pass-through entity does not conduct business in the municipality where the taxpayer resides.
2000	General Assembly enacted law prohibiting new municipal income taxes from being shared with school districts.
2004	Certain single member limited liability companies allowed to elect to be treated as separate taxpayers from the single member. Also, businesses are required to add-back tax-exempt stock options in the apportionment of their net profits.
2007	General Assembly enacted H.B. 24 permitting municipalities to allow an income tax deduction to self-employed taxpayers for amounts paid for medical care insurance for themselves, their spouses, and their dependents.
2014	Effective Jan. 1, 2016, H.B. 5 enacts a more uniform tax base including specific criteria for determining residency, a 20-day withholding rule, and a uniform 5-year carryforward of net operating losses (with some variations allowed under law).
2017	General Assembly enacted H.B. 49 which allows businesses to opt in with the Department of Taxation for state administration of the municipal net profit tax.
2020	Am. Sub. H.B. 197 specified that for municipal income tax purposes, employees who must report to a temporary worksite (including their home) during the COVID-19 emergency period, or within 30 days thereafter, are considered to be working at their principal place of work.
2021	Sub. S.B. 18, effective March 31, 2021 amended R.C. 5701.11 to incorporate federal tax law changes into Ohio income tax law. Reference in the Revised Code to the Internal Revenue Code "as amended," except where otherwise specified, means the Internal Revenue Code as it existed on the effective date.
2023	Am. Sub. H.B. 33 allows businesses with remote employees or owners to use a modified municipal income tax apportionment formula with respect to net profits attributable to the activities of those employees and owners.

Municipal Income Tax for Electric Light and Local Exchange Telephone Companies

Overview. The municipal income tax for electric light companies and local exchange telephone companies, set forth in Chapter 5745 of the Ohio Revised Code, was enacted by the Ohio General Assembly in 2000. This tax is sometimes referred to as the "Chapter 5745 municipal income tax" to distinguish it from the conventional municipal income tax, which may be levied and administered by various Ohio cities and villages pursuant to Chapter 718 of the Revised Code and the municipal net profit tax that the Department of Taxation administers for those taxpayers that elect to participate. The Chapter 5745 municipal income tax applies only to electric light companies and local exchange telephone companies. It is administered by the Department of Taxation. During fiscal year 2025, collections were approximately $16.9 million.

Taxpayer (R.C. 5745.01). Taxpayers include:

- Electric companies engaged in the business of generating, transmitting, or distributing electricity within Ohio for use by others. This definition does not include rural electric companies;
- Combined companies engaged in the activity of an electric company or rural electric company that is also engaged in the activity of a heating company or a natural gas company, or any combination thereof;
- Certain marketers or brokers of electricity that meet the requirements and make the election set out in R.C. 5745.031; and
- Telephone companies primarily engaged in the business of providing local exchange telephone service, excluding cellular radio service, in Ohio.

Tax Base (R.C. 5745.01 and 5745.02). The "starting point" for taxpayers is federal taxable income. After making certain adjustments to federal taxable income (described below), the taxpayer computes Ohio net income by multiplying the taxpayer's adjusted federal taxable income by the taxpayer's Ohio apportionment ratio. Then, municipal income is computed for each municipality that has enacted an income tax and where the company has taxable nexus by multiplying Ohio net income by the taxpayer's apportionment ratio for that municipality, then deducting any available municipal net operating loss carryforward. Finally, municipal income tax liability is determined by multiplying the income apportioned to each municipality by the municipality's income tax rate.

Ohio Apportionment Ratio (R.C. 5745.02). The Ohio apportionment formula is a three-factor formula, where the property, payroll, and sales factors are equally weighted.

Municipal Apportionment Ratio (R.C. 5745.02). The municipal apportionment ratio for each municipality also requires the use of an equally weighted three-factor formula made up of municipal property, municipal payroll, and municipal sales.

Adjustments to Federal Taxable Income (R.C. 5745.01). Net intangible income – Taxpayers must deduct intangible income as defined in R.C. 718.01 from federal taxable income and add back expenses incurred in the production of such intangible income. Book-tax difference – Electric companies must compute a book-tax difference adjustment which is either added to or subtracted from federal taxable income. For details, see the Ohio Municipal Income Tax Instructions for Electric Light Companies and Local Exchange Telephone Companies on the department's web site at www.tax.ohio.gov.

Tax Rates (R.C. 5745.03). Tax rates are levied locally by the municipality. The rate that applies is the rate that was in effect as of January 1st of the taxable year. If a taxpayer's taxable year is for a period of less than 12 months and does not include January 1st, then the rate that applies is the rate that was in effect on January 1st of the preceding taxable year.

Credits (R.C. 5745.06). If the taxpayer has an interest in a pass-through entity that is also subject to and has paid the Chapter 5745 municipal income tax, then the taxpayer may claim a credit against its own Chapter 5745 liability. The credit equals the taxpayer's proportionate share of the tax due from, or paid by, the qualifying pass-through entity, whichever is less.

Special Provisions (R.C. 5745.01, 5745.031, and 5745.02).

Taxpayer elections (R.C. 5745.031) – An "electric light company that is not an electric company" may elect to be a taxpayer under Chapter 5745 if, during the company's most recently concluded taxable year, at least 50 percent of the company's total sales in Ohio, as determined under R.C. 5733.059, consist of sales of electricity and other energy commodities. The election is effective for five consecutive taxable years and, once made, is irrevocable for those five years. An "electric light company that is not an electric company" that does not make this election remains subject to the conventional municipal income tax as enacted by the municipalities with which the entity has taxable nexus (Chapter 718).

Qualified Subchapter S Subsidiaries (R.C. 5745.01(C)) – If an electric company or a telephone company is a qualified subchapter S subsidiary as defined in Internal Revenue Code (I.R.C.) section 1361 or a disregarded entity, the company's parent S corporation or owner is the taxpayer for the purposes of the municipal income tax.

Combined Companies (R.C. 5745.02(D)) – If the taxpayer is a "combined company," it must adjust the numerator of its municipal property, payroll, and sales factors (but not the numerator of its Ohio property, payroll, and sales factors) to include only the company's activity as an electric company. This is so because only a combined company's income from its activity as an electric company is subject to taxation by a municipal corporation.

Alternative Apportionment Methods (R.C. 5745.02) - If the standard provisions for apportioning adjusted federal taxable income to Ohio or for apportioning Ohio net income to an Ohio municipality do not fairly represent the extent of a taxpayer's business activity in Ohio or Ohio's municipalities, the taxpayer may request, or the tax commissioner may require, that the taxpayer's adjusted federal taxable income or Ohio net income be determined by an alternative method, including any of the alternative methods set out in R.C. 5733.05(B)(2)(d).

Municipality Cannot Require Tax Return (R.C. 5745.03(E), R.C. 718.02) – A municipality that has enacted a Chapter 718 municipal income tax cannot require a Chapter 5745 municipal income taxpayer to file a Chapter 718 municipal income tax return for that municipality. The Chapter 718 municipal income tax does not apply to taxpayers that are required to file Chapter 5745 municipal income tax. However, to the extent necessary for a municipality to compute a taxpayer's property, payroll, and sales factors for that municipality, the municipality may require the taxpayer to report to the municipality the value of the taxpayer's real and tangible personal property situated in the municipality, the taxpayer's compensation paid to its employees in the municipality, and the taxpayer's sales made in the municipality.

Filing and Payment Dates (R.C. 5745.04)

Estimated payment requirements

For each taxable year, each taxpayer must file a declaration of estimated tax report and make payment as follows:

- Not later than the 15th day of the fourth month after the end of the preceding taxable year, the taxpayer must pay at least 25 percent of the combined tax liability for the preceding taxable year or 20 percent of the combined tax liability for the current taxable year.

- Not later than the 15th day of the sixth month after the end of the preceding taxable year, the taxpayer must pay at least 50 percent of the combined tax liability for the preceding taxable year or 40 percent of the combined tax liability for the current taxable year.
- Not later than the 15th day of the ninth month after the end of the preceding taxable year, the taxpayer must pay at least 75 percent of the combined tax liability for the preceding taxable year or 60 percent of the combined tax liability for the current taxable year.
- Not later than the 15th day of the twelfth month after the end of the preceding taxable year, the taxpayer must pay at least 100 percent of the combined tax liability for the preceding taxable year or 80 percent of the combined tax liability for the current taxable year. The term "combined tax liability" means the total of the taxpayer's income tax liabilities to all Ohio municipalities for a taxable year.

Returns and Extensions (R.C. 5745.03). Returns are due by the 15th day of the fourth month following the end of the taxpayer's taxable year. An extension will be granted if, by that date, the taxpayer filed with the tax commissioner a copy of the taxpayer's federal extension. The granting of an extension does not extend the last day for paying taxes without penalty.

Payment by Electronic Funds Transfer (R.C. 5745.03, 5745.04, and 5745.041). If any remittance of estimated Chapter 5745 municipal income tax is for $1,000 or more or the amount payable with the report exceeds $1,000, the taxpayer must make the remittance electronically.

Disposition of Revenue (R.C. 5745.03 and 5745.05). Revenue from the Municipal Income Tax Fund is distributed to municipal corporations quarterly, by the first day of March, June, September and December. The Department certifies the amount distributed to each municipality and, to defray the costs of administering the tax, receives 1.5 percent of collections.

Taxable Year (R.C. 5745.01). A taxpayer's taxable year is the same as the taxpayer's taxable year for federal income tax purposes.

History of Collections

Table 1: Municipal Income Tax Collections for Electric Light & Local Exchange Telephone Companies: Fiscal Years 2021 - 2025 (in millions)

Fiscal Year	Municipal Income Tax	Municipal Income Tax Administration Fund	Total
2021	$18.9	$0.3	$19.2
2022	4.7	0.0	4.7
2023	12.8	0.2	13.0
2024	4.2	0.0	4.2
2025	16.6	0.3	16.9

Source: Office of Budget and Management financial reports.

History of Major Changes

2000	H.B. 483 created a uniform municipal income tax for electric light companies in Chapter 5745 effective Jan. 1, 2002. Later that year, S.B. 287 clarified uniform procedures for computing and apportioning municipal taxable income.
2003	H.B. 95 enacted law subjecting local exchange telephone companies to the Chapter 5745 municipal income tax for taxable years beginning on or after Jan. 1, 2004.

2007	H.B. 119 amended R.C. 5745.13 to clarify that the Department of Taxation is required to notify a municipality of the department's adjustment to a particular taxpayer's tax for that municipality only if the adjustment increases or decreases the taxpayer's tax for that municipality for the taxable year by more than $500.
2020	Sub. H.B. 197 authorized the Tax Commissioner to extend the deadline to file and pay the annual report and associated payments and the first and second quarter 2020 estimated payments, without interest or penalty to July 15, 2020.
2021	Sub. S.B. 18, effective March 31, 2021, amended R.C. 5701.11 to incorporate federal tax law changes into Ohio income tax law, including the changes made to federal law by the "Consolidated Appropriations Act, 2021" and the "American Rescue Plan Act of 2021."
2025	H.B. 96 (136th General Assembly), effective September 30, 2025, made several changes to the administration of the tax. It requires taxpayers to remit all payments electronically, makes the penalty for late estimated payments discretionary, automatically grants a filing extension to taxpayers that have been granted a federal filing extension and expands the length of that extension to seven months, and simplifies the list of statements required on the annual return.

Municipal Net Profit Tax

Overview. Municipal net profit taxes have historically been administered by each municipal corporation that imposes a tax, or a third-party administrator working on behalf of the municipal corporation. In the past, if a business operated in multiple municipal corporations, the business would have to file a tax return with each municipal corporation in which it did business. H.B. 49 (132nd General Assembly) enacted law providing businesses with a state-administered alternative to such filings. The law allows taxpayers, beginning with the 2018 taxable year, to elect to have the tax commissioner serve as the sole administrator for the municipal net profit tax. For those taxpayers making the election, one municipal net profit tax return is filed with the Department of Taxation. The Department handles all administrative functions for those centrally filed returns, including the distribution of payments to the appropriate municipalities, billings, assessments, collections, audits, and appeals. The first payments were received by the Department in March 2018 and the first distributions were made in April 2018. In Fiscal Year 2025, a total of $240.9 million was collected and credited to the Municipal Net Profit Tax Fund. A total of $203.0 million was distributed during calendar year 2024. For details, see the Data Appendix.

This section is limited to reporting on the Department's administration of R.C. 718.80-718.95. For details on municipal income taxes generally, please see the Municipal Income Tax section.

Taxpayer (R.C. 718.01 and 718.81). For purposes of R.C. 718.80-718.95, taxpayers are persons subject to the municipal net profit tax levied by a municipal corporation other than disregarded entities, natural persons, or entities subject to the tax imposed under Chapter 5745, and may include receivers, assignees, or trustees in bankruptcy when such persons are required to assume the role of a taxpayer.

Tax Base (R.C. 718.01, 718.81, and municipal ordinances/resolutions). The tax base for electing taxpayers is municipal taxable income. Municipal taxable income means income apportioned or situsted to the municipal corporation under R.C. 718.82, as applicable, reduced by any pre-2017 net operating loss carryforward available to the person for the municipal corporation.

Tax Rates (R.C. 718.04, 718.80, and municipal ordinances/resolutions). Chapter 718 requires rates to be uniform. The rates are determined locally. The maximum rate permitted to be levied without the approval of voters in the municipality is 1 percent. On or before the thirty-first day of January each year, each municipality imposing a tax on income must certify to the tax commissioner the rate of the tax in effect on the first day of January of that year. Municipalities are also required to certify any tax rate change to the tax commissioner not less than sixty days before the effective date of the new rate.

Credits, Deductions, and Exemptions (Chapter 718 and municipal ordinances/resolutions). Taxpayers may claim refundable and nonrefundable job creation or job retention tax credits granted by resolution or ordinance of a municipal corporation pursuant to R.C. 718.15-718.151. Taxpayers may also deduct net operating losses incurred in a taxable year beginning on or after January 1, 2017 and may carry excess losses forward for five years. For taxable years beginning in 2018 through 2022, taxpayers may only deduct fifty percent of the amount of the net operating loss deduction otherwise allowed. Effective for taxable year 2023 and thereafter, taxpayers may use 100% of the remaining balance of unexpired NOL deductions available to them, up to the amount necessary to reduce the taxpayer's municipal taxable income to zero. Taxpayers may also deduct net operating losses incurred in taxable years prior to 2017 in municipalities that permit such a deduction. Other applicable deductions and exemptions are described in the definition of "adjusted federal taxable income" in R.C. 718.81(B).

Filing and Payment Dates (R.C. 718.85, 718.851, and 718.88). Annual returns are generally due from taxpayers on the same date as federal income tax returns. The annual return reconciles tax liability with the amount remitted through quarterly estimated payments. Taxpayers are required to file all returns and

declarations electronically through the Gateway or via an approved modernized e-file (MeF) vendor. Payments must be remitted electronically through the Gateway or MeF, or through the Ohio Treasurer of State via electronic funds transfer (EFT).

Disposition of Revenue (R.C. 718.83, 718.85, and Ohio Adm. Code 5703-41-02). All amounts received by the tax commissioner are credited to the municipal net profit tax fund. By the fifth day of each month, the Department distributes money credited to the municipal net profit tax fund that was collected during the second preceding month to various municipalities entitled to receive the distribution based upon the returns and declarations filed by electing taxpayers. Collections for Joint Economic Development Districts (JEDDs) and Joint Economic Development Zones (JEDZs) are distributed to those municipalities that have collections agreements with their respective JEDDs and JEDZs.

Administration (R.C. 718.80-718.95 and Chapter 5703). For electing taxpayers, the tax commissioner serves as the sole administrator of the municipal net profit tax for the term of the election and administers the tax pursuant to R.C. 718.80 to 718.95 and any applicable provision of Chapter 5703. A taxpayer's election is binding for one tax year at a time and the election will automatically renew unless the taxpayer notifies the Department that it is terminating the election.

History of Collections

Table 1: Municipal Net Profit Collections, Fiscal Years 2021-2025 (in millions)[1]

Fiscal Year	Municipal Income Tax Fund	Municipal Income Tax Administration Fund	Total Revenue
2021[2]	$130.6	$0.2	$130.8
2022	181.1	0.0	181.1
2023	193.9	0.0	193.9
2024	207.9	0.0	207.9
2025	240.9	0.0	240.9

[1]Estimated payments due April 15, May 15 and June 15, 2020 were extended to July 15, 2020.
[2]As a result of Athens v. McClain (see below), the Department of Taxation refunded to the municipalities all of the administrative fees retained since 2018.
Source: Office of Budget and Management financial reports.

Comparison with Competitor States (as of August 7, 2025)

See the **Municipal Income Tax** chapter for comparison with other states.

History of Major Changes

2017	H.B. 49 authorizes taxpayers to elect to be subject to R.C. 718.80-718.95 in lieu of the provisions set forth in the remainder of Chapter 718.
2019	S.B. 51 modified the definition of "taxable year" applicable to the state administration of the municipal net profit tax, for taxable years beginning on and after January 1, 2018, to align the definition with the one applicable to all municipal corporations. Am. Sub. H.B. 166 requires a municipality to remit payment to the state if the net distribution for the municipality's municipal net profit tax is negative and allows the state to recover amounts not paid by deducting future distributions of municipal net profit tax , municipal income tax for electric light and telephone companies, and property tax.
2020	Am. Sub. H.B. 197 extended the due dates for the estimated payments due April 15, May 15, and June 15 to July 15, 2020.

2020	In Athens v. McClain, 2020-Ohio-5146, the Ohio Supreme Court upheld the constitutionality of the laws authorizing the centralized administration of the municipal net profit tax, but struck the 0.5 percent administrative fee retained by the Ohio Department of Taxation as unconstitutional.
2021	Sub. S.B. 18, effective March 31, 2021, amended R.C. 5701.11 to incorporate federal tax law changes into Ohio income tax law, including the changes to federal law by the "Consolidated Appropriations Act, 2021" and the "American Rescue Plan Act of 2021."
2022	H.B. 228 (134th General Assembly), effective February 7, 2023, made several changes to the administration of the municipal net profit tax. Among other provisions, it extends the annual deadline for a taxpayer to opt into or out of remitting those taxes to the state, requires the Tax Commissioner to notify municipalities of the taxpayers that have opted in or out of remitting those taxes to the state, gives the Commissioner discretion on whether to withhold municipal net profit tax collections from a municipality that fails to comply with reporting requirements, authorizes the Commissioner to refund or carryforward any overpaid municipal net profit taxes without the filing of an application for refund, and expressly authorizes the Attorney General to charge the costs of collecting municipal net profit taxes, interest, and penalties to a taxpayer that owes such amounts.
2023	Am. Sub. H.B. 33 made changes to allow businesses with remote employees or owners to use a modified apportionment formula with respect to net profits attributable to the activities of those employees and owners. The modified formula applies to taxable years ending on or after December 31, 2023.
2025	H.B. 96 (136th General Assembly), effective September 30, 2025, made several changes to the administration of the municipal net profit tax. For returns required to be filed on or after January 1, 2026, it allows taxpayers with an unextended federal return due date that falls after the taxpayer's regular municipal return due date, to file the taxpayer's municipal return on or before the later federal due date. It also allows a taxpayer who received a valid extension to file a refund claim within three years after that extended due date or the date the tax is paid, whichever is later. For taxpayers who opt-in for state administration, it extends the municipal return extension filing period for taxpayers that do not request a federal return extension to seven months and makes the penalty for late estimated payments discretionary.

Real Property – Manufactured Home Tax

Overview. State law establishes a tax on manufactured and mobile homes. The tax is computed and assessed by the county auditor where the manufactured home is located and is paid to and collected by the treasurer of the same county. In calendar year 2025, approximately $44.6 million in tax was levied on 181,373 manufactured homes in Ohio.

Taxpayer (R.C. 4503.05, 4503.06, and 4503.061). The tax is paid by all owners of manufactured and mobile homes situsedon real property in Ohio and used as a residence.

Tax Base (R.C. 4501.01, 4503.06 and 3781.06). A manufactured home is a building unit that is fabricated off-site and constructed pursuant to the "Manufactured Housing Construction and Safety Standards Act of 1974", and that has a permanent label certifying compliance with all applicable federal construction and safety standards. The federal definition of a manufactured home is a structure, transportable in one or more sections, which in traveling mode, is eight body feet or more in width or forty body feet or more in length, or, when erected on site, is at least three hundred twenty or more square feet, and which is on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to utilities. A mobile home is a building unit or assembly of closed construction that is fabricated in an off-site facility, is more than thirty-five feet in length or, when erected on site, is three hundred twenty or more square feet, is built on a permanent chassis, is transportable in one or more sections, and does not qualify as a manufactured home.

The tax base is calculated based on one of two methods. For manufactured or mobile homes first situsedin Ohio before Jan. 1, 2000, the assessed value is 40 percent of the amount calculated by multiplying the greater of either the home's cost or market value at the time of purchase by a depreciation percentage (from one of 2 schedules). For homes first situsedin Ohio (or transferred on or after) Jan. 1, 2000, the assessed value is 35 percent of true value consistent with the property tax on real property. Owners whose manufactured or mobile homes were situsedin Ohio before Jan. 1, 2000, may elect to have their home taxed in this manner rather than the depreciation method. When a home is affixed to real property by a foundation, the property becomes subject to the property tax on real property.

Tax Rates (R.C. 4503.06). Rates vary according to the property tax levies in effect for the taxing district in which the home is sitused. The effective rate charged depends on the method of assessment described above. For homes assessed using the depreciation method, the tax is based on the gross local rate with a minimum tax of $36 per year, or no minimum tax if the home owner qualifies for the homestead exemption. Please see the Real Property section for homestead exemption details.

Tax Exemptions, Deductions, and Credits (R.C. 4503.06). The tax does not apply when a manufactured or mobile home is:

- part of the inventory of a new motor vehicle dealer, manufacturer, remanufacturer, or distributor;
- a travel trailer not exceeding 35 feet in length.
- licensed in another state, unless located in Ohio for more than 30 days in any calendar year.
- taxed as real property.
- exempt from taxation under Chapter 5709 of the R.C.
- is a travel trailer or park trailer and is unused or unoccupied and stored at the owner's residence or a recognized storage facility.

Filing and Payment Dates (R.C. 4503.06). When the manufactured home is in Ohio on January 1 of a year, one-half of the tax is due by March 1 of that year with the balance due by July 31.

Distribution of Revenue (R.C. 4503.06). Revenue is distributed to the taxing subdivision of each county in the same manner as other taxes from real property. However, 4 percent is retained by the county auditor and 2 percent by the county treasurer as reimbursement for administrative costs.

History of Major Changes

1920	Separate license taxes enacted for motorcycles, passenger cars, and commercial vehicles. Trailers are taxed as commercial vehicles, at 20 cents per 100 lbs. of gross weight or fractional part thereof.
1949	An $18 a year annual house trailer tax levied effective March 1, 1951.
1961	House trailer tax enacted as an ad valorem tax. Starting in 1962, house trailers were to be valued at 40 percent of cost or market value at the time of purchase, whichever is greater, less a depreciation percentage. A minimum tax of $18 applied.
1963	Legislature enacts a second depreciation schedule for house trailers that are purchased unfinished.
1969	Depreciation schedule allowances increased.
1980	Taxes owed must be collected before a certificate of title is issued.
1986	Homestead exemption extended to qualifying owners of manufactured homes.
1999	Manufactured homes must be taxed like real property when first located in Ohio or when ownership is transferred on or after Jan. 1, 2000. These homes remain on the manufactured home tax list but the same rates and credits that apply to residential real property apply to manufactured homes. Manufactured homes sitused in Ohio prior to this data may elect to be taxed like real property. Used manufactured homes subject to transfer fees and taxes beginning on that data. Owners are required to obtain a relocation notice from the county auditor and pay outstanding taxes before moving a manufactured home.
2003	Manufactured home park owners are allowed to remove abandoned homes from the park and sell or destroy them.
2004	Ohio Manufactured Homes Commission established to regulate the installation of manufactured housing in Ohio including the affixing of a manufactured home to a permanent foundation before such home can be converted to real property.
2017	H.B. 49 abolished the Manufactured Homes Commission and transferred all its duties to the Department of Commerce.

Property Tax – Public Utility Property

Overview. This chapter deals with property taxes levied on the tangible personal property of public utilities. Public utility personal property is the only personal property remaining subject to taxation in Ohio because of changes enacted by the Ohio General Assembly in 2005. This chapter also touches on the taxation of public utility real property, since the Ohio Department of Taxation has a role in assessing certain real property of railroads. However, tables showing the taxes paid on public utility real property are in the Property Tax - Real Property chapter.

During tax year 2024 (bills payable during 2025), the assessed valuation of public utility personal property in Ohio was approximately $31.5 billion. Revenue from taxes levied on this assessed value is distributed by county auditors to the local taxing authorities during calendar year 2025. Taxes charged were approximately $2.5 billion for tax year 2024, an increase of 5.4 percent from tax year 2023. Electric utilities comprised approximately 59.1 percent of total public utility personal property value during 2024 and the pipeline industry accounted for about 28.6 percent. This revenue was distributed to counties, municipalities, townships, school districts, and special districts per locally levied millage.

Taxpayer (R.C. 5727.06). Public utilities subject to taxation on their tangible personal property include electric, rural electric, energy, natural gas, pipeline, waterworks, water transportation, and heating companies.

Tax Base (R.C. 5715.01, 5727.01, 5727.06, 5727.10-.12, 5727.14-.15). For most public utilities, the personal property tax base consists of all tangible personal property owned and located in Ohio on December 31st of the preceding year. The exceptions:

- For water transportation companies, the tax base consists of all tangible personal property, except watercraft owned or operated in Ohio on Dec. 31st of the preceding year and all watercraft owned or operated by the water company in Ohio during the preceding calendar year.
- Railroad property is valued according to the unitary method described under Determining True Value below.

Listing Percentages (R.C. 5727.111). The percentage of true value at which personal property is listed for taxation varies based on the type of public utility. For tax year 2024, the percentages are as follows:

Public Utility Type	Taxable Property	Assessment Percentage
Electric Companies	Taxable transmission and distribution property and energy conversion equipment	85%
	All other taxable property	24%
Energy Companies	Taxable production equipment	24%
	All other taxable property	85%
Rural Electric Companies	Taxable transmission and distribution property and energy conversion equipment	50%
	All other taxable property	25%
Other companies	Heating and Pipeline Companies	88%
	Natural gas, waterworks[1], and water transportation companies	25%

[1]The assessment percentage is 88% for taxable personal property first subject to taxation in Ohio before tax year 2017

The above table does not apply to real property. Personal property includes all plant and equipment either owned or leased by the utility under a sale-lease back agreement and not classified as real property or intangible property.

Determining True Value (R.C. 5727.11). For most public utility personal property, true value is the capitalized cost less the composite annual allowances, which vary according to the actual age and expected life of the property.

Exceptions (R.C. 5727.11, 5727.12, 5727.14). The true value of electric company production equipment and all taxable property of a rural electric company is 50 percent of capitalized cost, except for the production equipment of electric or rural electric or energy companies purchased, transferred or sold after October 5, 1999. The true value of production equipment purchased, transferred or sold after this date is the capitalized cost on the books and records, less composite annual allowances.

The true value of current gas (gas available for market) stored underground is the monthly average value of such gas in the preceding tax year. The true value of non-current gas (gas not available for market that provides pressure for cycling current gas) stored underground is 35 percent of the cost of that gas shown on the books and records of the public utility on the 31st day of December of the preceding year.

To determine the true value of railroad real property used in railroad operations, the unitary method is used to value the company's entire railroad system property. The value is apportioned to Ohio in the proportion that the length of track in this state bears to the whole length of track. The value of railroad real property not used in operations is assessed by county auditors using the normal means of valuing such property.

Apportionment of Value (R.C. 5727.15). Real property values of all utilities except railroads are assigned to local taxing districts throughout Ohio according to the physical location of the property. The taxable personal property values of all utilities are apportioned among the taxing districts as follows:

- Natural gas, heating, pipeline, water works, rural electric, and water transportation companies: taxable value is apportioned according to the cost of all taxable personal property physically located in each taxing district as a proportion of the total cost of all such taxable personal property physically located in the state.
- Electric and energy companies: for production equipment, the total taxable value is apportioned to the taxing district in which the property is physically located.
- For all other electric and energy company property, the taxable value is apportioned according to the cost of this property physically located in each taxing district as a proportion of the total cost of all such taxable personal property physically located in the state.

Tax Rates (R.C. 319.30, 319.301, 5705.02–.05, 5705.19). Tax rates vary by taxing jurisdiction. The total tax rate is the sum of all levies enacted by legislative authority or approved by voters for all taxing jurisdictions in which the property is located or to which it is apportioned. Examples of taxing jurisdictions include counties, townships, municipal corporations, school districts, joint vocational school districts, and special service districts. These total rates, or gross tax rates, apply to personal property. For real property, the application of tax reduction factors according to R.C. 319.301, commonly known as "House Bill 920," results in lower "effective" tax rates. For details on tax reduction factors, see the section on credits in the Property Tax – Real Property chapter.

Exemptions and Credits (R.C. 319.302, 5701.03, 5709.111, 5709.25, 5709.61, 5727.01, 5727.05, 5727.11, 5727.75). The following types of public utility property are exempt:

- municipally owned utilities;
- certified air, water and noise pollution control facilities;
- licensed motor vehicles;
- real and tangible personal property exempted from taxation under an enterprise zone agreement;
- tangible personal property under construction; and
- real and personal property of nonprofit corporations and political subdivisions used exclusively in the treatment, distribution and sale of water to consumers.

An allowance is available for funds used during construction and interest used during construction. This does not apply to electric company and rural electric company property first placed into service after December 31, 2000 with the exclusion of transmission and distribution property. It also does not apply to the taxable property a person purchases, which includes transfers, if that property was used in business by the seller prior to the purchase.

Renewable energy facilities that are not financed through the Ohio Air Quality Development Authority can be exempt from the public utility property tax if certified by the Director of the Department of Development as a "qualified energy project." Such a facility will require a payment in lieu of taxes based on each megawatt of production capacity. To be certified as a "qualified energy project," among other requirements, energy must be produced by the later of the tax year in which the United States secretary of the treasury determines that annual greenhouse gas emissions from the production of electricity in the United States are 25% or less of such emissions in 2022 or tax year 2029 (or January 1, 2021 for nuclear, clean coal and cogeneration projects).

Reporting, Certification, and Payment Dates (R.C. 323.12, 323.17, 5727.08, 5727.10, 5727.23, 5727.48). Annual reports are due by March 1, but the Tax Commissioner may grant an extension of up to 30 days. The Tax Commissioner notifies utilities and county auditors of values on or before the first Monday in October. Tax payments, which are made to the county treasurer, are due according to the same first- and second-half due dates for real property taxes. According to statute, at least one half of a real property tax bill is due by December 31, with the balance due by June 20. In practice, these deadlines may be extended by 45 days, or even longer in certain circumstances, on a county-by-county basis.

Disposition of Revenue (R.C. 319.54, 321.24, 321.26 –.261, 321.31, 321.34). After local administrative deductions, revenue is distributed to counties, municipalities, townships, school districts and special districts according to the taxable values and total millage levied by each.

History of Major Changes

1910	The newly created Tax Commission of Ohio is charged with the assessment of public utility property.
1939	Responsibility for assessing public utility property shifts to the Ohio Department of Taxation, which replaces the state Tax Commission.
1941	The assessment level for personal property of rural electric companies is reduced from 100 percent to 50 percent of true value. All other public utility property continues to be assessed at 100 percent.
1963	Certified air pollution control facilities are exempted.
1965	Certified water pollution control facilities are exempted.
1973	Certified noise pollution control facilities are exempted.
1979	Personal property of railroads begins to be assessed annually at the same percentage of true value as the tangible personal property of general businesses, which at the time was 42 percent of true value.
1985	General Assembly changes apportionment of electric company production plant equipment so that 70 percent is apportioned to the taxing district in which the property is physically located. The remaining 30 percent is apportioned to each taxing district according to the distribution base, meaning the percentage of the total cost of transmission and distribution property located in each district. Previously, production plant equipment had been apportioned entirely according to the value of overhead and underground lines.

1989	General Assembly enacts legislation that: bases the true value of most public utility personal property on the cost as capitalized on the utility's books less composite annual allowances as prescribed by the tax commissioner; reduces the taxable value of most public utilities from 100 percent to 88 percent of true value; defines the true value of electric company production equipment as 50 percent of original cost, while maintaining the 100 percent assessment rate on such property; revises the apportionment of production equipment at an electric utility plant with a cost exceeding $1 billion so that all of the cost in excess of $420 million is apportioned according to the distribution base. Previously, 70 percent of the amount above $420 million would have been apportioned to the taxing district in which the property is physically located.
1995	All inter-exchange telecommunications company personal property begins to be assessed at 25 percent of true value. Local telephone company personal property is added to the tax rolls during tax year 1995 and is thereafter assessed at 25 percent of true value.
1999	Beginning Jan. 1, 2001, all electric and rural electric utility personal property – except for transmission and distribution property – is assessed at 25 percent of true value. Also, electric production equipment is situsedd 100 percent in the taxing district in which property is located.
2000	Beginning Jan. 1, 2001, the assessment percentage of natural gas personal property is lowered from 88 percent to 25 percent of true value.
2003	Beginning Jan. 1, 2005, the assessment rate of telephone personal property acquired before 1994 is phased down from 88 percent to 25 percent of true value over a three-year period.
2005	H.B. 66 included the following changes effective Jan. 1, 2006: lowered the assessment percentage on electric transmission and distribution personal property from 88 percent to 85 percent and on electric production personal property from 25 to 24 percent; began phase-out over three years of the tax on railroad personal property according to the same schedule that applies to general business tangible personal property: listing percentages of 18.75 for 2006, 12.5 for 2007, 6.25 for 2008 and zero thereafter; railroad real property in a single county and not used in operations is valued and assessed by the county auditor; included the cost of patterns, jigs, dies and drawings in the taxable personal property of an electric company. Also, beginning Jan. 1, 2007, classified telephone companies and inter-exchange telecommunications companies as general business taxpayers, with the personal property for these companies to be phased out according to a four-year schedule; beginning Jan. 1, 2009, defined persons that lease personal property to some public utilities as public utility personal property lessors and required the filing of returns listing this property; beginning Jan. 1, 2009, required persons that generate electricity and supply some of it to others, but whose primary business is not supplying electricity, to report their electricity-related property as an electric company does.
2010	S.B. 232 provided that energy companies that are not exempt as "qualified energy projects" are subject to public utility property tax.
2017	H.B. 384 reduces the property tax assessment rate for waterworks company tangible personal property that is taxed for the first time in tax year 2017 or thereafter, from 88 percent to 25 percent of true value.
2025	H.B. 15 modified the assessment rates for rural electric, electric, energy, and pipeline companies beginning in tax year 2027. It also expanded the definition of an energy company to include those engaged in the business of storing and releasing electricity from an energy facility. It created priority investment areas with a five-year exemption for tangible personal property dedicated to transporting or transmitting electricity or natural gas and placed into service in a priority investment area.

Property Tax –Real Property

Overview. The real property tax is Ohio's oldest tax. It has been an ad valorem tax – meaning, based on value – since 1825, and the Ohio Constitution has generally required property to be taxed by uniform rule according to value since 1851. The Department of Taxation ensures uniformity through its oversight of the appraisal work of Ohio's county auditors. According to state law and department rules, auditors conduct a full reappraisal of real property every six years and update values in the third year following each sexennial reappraisal. The Department's Division of Tax Equalization compares the assessed values of properties to sale prices, then uses these "sales ratios" to evaluate assessments and, if necessary, seek changes.

During tax year 2024 (bills payable during 2025), the assessed valuation of real property in Ohio was approximately $389.0 billion ($1,111.3 billion in appraised true value). Revenue from taxes levied on this assessed value is distributed by county auditors to the local taxing authorities during calendar year 2025. Taxes charged after the application of reduction factors required by Ohio Revised Code section 319.301 (frequently described as House Bill 920) were approximately $21.4 billion for tax year 2024, an increase of 5.7 percent from tax year 2023. This amount does not include deductions on certain residential and agricultural property (known as the non-business credit), the credit for owner-occupied dwellings, or the homestead exemption for qualifying senior citizens and certain disabled homeowners.

The state reimburses local governments and school districts for the full amounts of the two credits (when they apply) and the homestead exemption. The amount of property tax relief for calendar year 2023 (reimbursed in 2024) is estimated to be $1.3 billion for the non-business credit, $248.7 million for the owner occupied credit, and $314.7 million for the homestead exemption. These figures do not include those taxpayers who filed late for the homestead or owner-occupied reductions.

Taxpayer (R.C. 5709.01). All real property owners who are not specifically exempt are subject to the real property tax.

Tax Base (R.C. 5713.03, 5715.01, 5713.30-.31). The real property tax base is the taxable (assessed) value of land and improvements. The taxable value is 35 percent of true (market) value, except for certain land devoted exclusively to agricultural use.

Rates (R.C. 319.301, 5705.02 – 5705.05, 5705.19). Real property tax rates are levied locally and vary by taxing authority. The total tax rate for any parcel includes all levies either enacted by a legislative body or approved by the voters of all taxing authority in which the property is a part. Examples of such jurisdictions include school districts, counties, municipalities, townships and special service districts.

During tax year 2024, the statewide average tax rate before reduction factors (total tax liabilities at tax rates before reduction factors ÷ taxable value) was approximately 97.19 mills on residential and agricultural real property and 100.7 mills on commercial and industrial real property. The statewide average tax rate after reduction factors (total tax liabilities at actual tax rates after reduction factors divided by taxable value) was approximately 52.44 mills on residential and agricultural real property and 66.69 mills on commercial and industrial real property. The difference between the gross and effective rate is due to tax reduction factors that generally prevent changes in tax liabilities from voted taxes even though the valuation of real property increases or decreases because of reappraisal or triennial update (see Credits below).

The Ohio Constitution prohibits governmental units from levying property taxes that, in the aggregate, exceed 1 percent of true value, unless they are approved by voters. This is known in state law as the 10-mill limitation on non-voted or "inside" millage. Since these inside mills are levied on taxable value, which is 35 percent of true value, the result is a statutory limit of 0.35 percent, or nearly three times as strict as the constitutional 1 percent limit.

Exemptions (R.C. 5709 et seq.). State law exempts certain facilities and organizations from real property tax. Expressed major exemptions include:

- primary and secondary schools (public and nonpublic);
- public colleges, academies and state universities;
- churches and property used for public or charitable purposes;
- government and public property;
- public recreational facilities used for athletic events;
- nature preserves.

Disposition of Revenue (R.C. 319.54, 321.24, 321.26 –.261, 321.31, 321.33–.34). After local administrative fee deductions, revenue is distributed to local taxing authorities according to the taxable values and total millage levied by each.

Credits (R.C. 319.301–.302, 323.151–.157)

Property Tax Credits. Since 1971, a 10 percent credit has applied to each taxpayer's real property tax bill. In 2005, as part of a broader series of tax reforms, the General Assembly limited the 10 percent credit to all real property not intended primarily for use in a business activity. The state reimburses local governments and schools for the cost of this credit, now called the non-business credit. In addition, since the 1979 tax year, a 2.5 percent credit, called the owner occupancy credit, of real property taxes has been available to homesteads – meaning a dwelling plus up to one acre occupied by the homeowner. The state reimburses local governments and schools for the cost of this credit.

These two credits do not apply to new local levies or replacement local levies passed after Sept. 29, 2013; they will continue to apply only to existing and renewed levies.

Tax Reduction Factors. Each year, the department calculates effective tax rates based on tax reduction factors that eliminate the effect of a change in the valuation of existing real property on certain voted taxes. This law, outlined in R.C. 319.301, was enacted in 1976 by the 111th General Assembly as House Bill 920. Reduction factors are applied to eligible tax rates for each taxing unit, such as a school district, a county or a municipality. For the purpose of applying tax reduction factors, real property is divided into two classes: Class I for residential and agricultural property and Class II for all other real property. Tax reduction factors are separately calculated for each class of property.

Reduction factors are calculated only on "carryover" property. Carryover property is property that is taxed both in the same class for the current year and the preceding year. For example, the value of new construction does not trigger a change in reduction factors. When new buildings are constructed, the tax generated will be additional moneys received by a taxing authority. Likewise, reduction factors do not change when value is removed as a result of exemption, demolition or reclassification. Finally, if tax reduction factors would reduce the effective tax rate of fixed-rate levies for current expenses of a school district below 20 mills on property in either class, the reduction factors are adjusted to yield a minimum of 20 effective mills. Districts that levy less than 20 mills do not automatically reach this 20 mill floor; a district that only levies 18 gross mills for current expense purposes will never receive more than 18 mills. The reduction factors of joint vocational school districts are adjusted in a similar manner to yield a minimum of two effective mills on each class of real property.

Homestead Exemption. Eligibility for new exemptions is limited to qualifying taxpayers by age and modified Ohio adjusted gross income. The income threshold is adjusted annually for inflation and is $40,000 for tax year 2025. The homestead exemption dates to 1971. It is available to the homesteads of qualified homeowners who are either:

- at least 65 years old;
- permanently and totally disabled;
- at least 59 years and the surviving spouse of a deceased taxpayer who previously received the exemption;
- veteran with a service related total disability of 100%;
- surviving spouse of a veteran with a service related total disability of 100%; or
- surviving spouse of a public service officer killed in the line of duty.

Each qualified homeowner receives a credit equal to the taxes that would otherwise be charged on up to $29,000 of the true value (meaning, $10,150 in taxable value) of the homestead. Pursuant to House Bill 33, effective July 4, 2023, this number is adjusted annually for inflation. In effect, the homestead exemption shields up to $29,000 of the value of an eligible homestead from property taxation.

Surviving spouses of a public service officer killed in the line of duty and veterans who have received a 100 percent permanent total disability rating or a total disability rating for a service-connected disability or combination of service-connected disabilities are exempt from this income threshold and are eligible to receive a homestead credit value of $58,000.

Special Provisions

Current Agricultural Use Value (R.C. 5713.30 – 5713.36). The Ohio Constitution requires real property (land and improvements) to be taxed by uniform rule according to value. But land devoted exclusively to commercial agricultural use may be valued according to its current use instead of its "highest and best" potential use. Such land must meet one of the following requirements for three years before the year in which application for the current use treatment is made:

- 10 acres or more must be devoted to commercial agricultural use; or
- under 10 acres must be devoted to commercial agricultural use and produce an average yearly gross income of at least $2,500.

In addition, when land that is valued according to its commercial agricultural use is converted to a different use, a charge is assessed on the land in an amount equal to the difference in the amount of tax levied on the converted land during the three tax years immediately preceding the year in which the conversion occurs.

In 2024, a total of approximately 16.0 million acres were assessed at their current agricultural use value of approximately $10.6 billion, which is $24.2 billion less than the highest and best use value of approximately $34.8 billion.

Forest Land (R.C. 5713.22 – 5713.26). Forest land, devoted exclusively to forestry or timber under the rules of the Ohio Department of Natural Resources' Division of Forestry, may be taxed at 50 percent of the local rate.

Manufactured Home Tax (R.C. 4505.01, 4503.06, 4503.065). Manufactured homes are subject to an annual property tax. The valuation method and tax calculation depend on whether the manufactured home is taxed like (but not as) real property. Details on this tax are in the Manufactured Home Tax chapter in the Local Taxes section of this report.

Filing and Payment Dates (R.C. 323.12, 323.17). According to statute, at least one-half of a real property tax bill is due by December 31st, with the balance due by June 20th. In practice, these deadlines are often extended in the ways described below. When the delivery of the tax duplicate is delayed for certain statutory reasons, the payment dates may be automatically extended for 30 days. Further extensions, not to exceed 15 days, may be granted for emergencies by application of the county auditor or treasurer to the Tax

Commissioner. When an unavoidable delay occurs, an additional extension may be granted by application of both the county auditor and treasurer to the Tax Commissioner to avoid penalties to taxpayers.

Administration (R.C. 319.28, 5703.80, 5705.03, 5713.01, 5715.01–.02, 5719.05). The Tax Commissioner supervises the taxation of real property and is charged with the duty of achieving uniformity of that taxation. An amount equal to a portion of the amount by which taxes charged and payable were reduced for the owner-occupied credit and a portion of taxes charged and payable against public utility personal property is deposited in the property tax administration fund. County auditors are responsible for assessing all real property and for preparing a general tax list and duplicate. Using the duplicate, county treasurers prepare property tax bills and are responsible for the actual collection of the tax. County boards of revision hear complaints on the assessment or valuation of real property and may increase or decrease an assessment in the value of any property dispute properly before it.

History of Major Changes

1803	Ohio became a state. General Assembly continued the territorial practice of taxing land (but not improvements) based on whether the fertility of the land is "first rate," "second rate" or "third rate."
1825	General Assembly abolished land classification system, replacing it with an ad valorem tax on land, improvements and select forms of personal property.
1846	General Assembly enacted "Kelley Law," which requires that "all property, whether real or personal… unless exempted, shall be subject to taxation." Previously, the legislature had exempted from taxation many forms of personal property, such as tools and machinery.
1851	New state constitution required that all real and personal property be taxed according to uniform rule, except for exemptions specifically permitted by the constitution, such as for churches and schools.
1902	Legislature repealed state property tax levies for the general fund. State levies persist for other purposes, such as public universities, common schools and highways.
1910	General Assembly created the Tax Commission of Ohio to supervise local property tax administration.
1911	General Assembly enacted "Smith 1 percent law," which sets an overall 10 mill limit on unvoted levies. Further levies are permitted up to a 15-mill limit, if they are approved through a vote of the people.
1925	General Assembly enacted first statutory requirement for a six-year reappraisal cycle.
1927	General Assembly repealed Smith Law and replaces it with a 15-mill cap on unvoted levies. Additional millage is permitted above this mark through a vote of the people.
1929	Ohio voters approved a constitutional amendment that, starting in 1931, generally limits levies enacted without voter approval to 1.5 percent of true value. The amendment also limited the principle of taxation by uniform rule to real property, rather than all property.
1932	For the first time in more than a century, no state tax is levied on real property.
1933	Voters approved a constitutional amendment that tightens the cap on non-voted levies to 1 percent of true value.
1934	Through statute, the General Assembly reduced the aggregate tax limit on non-voted levies from 15 mills to 10 mills.
1939	The Tax Commission of Ohio is replaced by the Department of Taxation, the Board of Tax Appeals (which begins supervising real property tax administration), and a Tax Commissioner (who assumes functions with respect to taxation of public utility property).

1965	For the first time, the General Assembly enacted law explicitly permitting real property to be uniformly assessed at less than true value. The legislature required that taxable values be no more than 50 percent of true value with the actual uniform percentage to be established by rule of the Board of Tax Appeals.
1968	A state tax applied to real property for the last time – 0.2 mills to retire bonds issued to provide bonus compensation to veterans of the Korean conflict.
1970	Ohio voters approved a constitutional amendment permitting a homestead exemption for low- and middle-income senior citizens.
1971	General Assembly enacted 10 percent property tax credit. Homestead exemption begins.
1972	Board of Tax Appeals required taxable values to be set at 35 percent of true value as counties complete their sexennial reappraisals, with annual adjustments to maintain the 35 percent level.
1973	Voters approved a constitutional amendment permitting the valuation of agricultural property based upon current use.
1974	Voters approved a constitutional amendment that permits the extension of the homestead exemption to permanently and totally disabled homeowners.
1976	General Assembly enacted H.B. 920, which requires the calculation of effective tax rates based on reduction factors. These factors are intended to eliminate from certain voted levies the changes in revenue that might occur when values grow on existing real property as part of a reappraisal or update. H.B. 920 also created the Department of Tax Equalization to supervise real property tax administration and requires real property valuations to be updated every three years, instead of annually.
1977	S.B. 221 established a 20-mill floor for school districts, after the application of "House Bill 920" reduction factors.
1979	Legislature enacted a 2.5 percent tax credit for owner-occupied residential property.
1980	Voters approved a constitutional amendment that calls for separate reduction factors to be applied to two classes of real property: residential and agricultural property (Class I) and all other real property (Class II).
1983	Department of Tax Equalization is eliminated; all its functions are transferred to the Department of Taxation.
1990	Voters approved a constitutional amendment that permits the homestead exemption to be extended to the surviving spouses of homestead exemption recipients.
2005	As part of a larger series of tax reforms, H.B. 66 narrows the 10 percent credit to real property not intended primarily for use in a business activity.
2007	H.B. 119 expanded the homestead exemption to all senior citizens, qualifying disabled homeowners, and surviving spouses of previously qualified homeowners, regardless of income. The bill eliminated the tiered benefits and instead allowed all eligible participants to exempt $25,000 of thetrue value of their homestead from taxation.
2014	H.B. 59 limited the application of the non-business and owner-occupied real property tax credits to levies approved before Sept. 29, 2013, and to subsequent renewals of these levies. The bill also implemented a means test for the availability of the homestead exemption for homeowners not receiving the exemption in tax year 2013. The test is to be adjusted annually for inflation. H.B. 85 increased the homestead exemption available to veterans who are permanently and totally disabled due to a service-related disability from a value of $25,000 to $50,000. The bill also exempted such veterans from the income threshold to be eligible for the homestead exemption.

2017	H.B. 26 enacted law suspending the property tax administration fee for the 2018-2019 biennium, reducing the maximum rates that may be charged thereafter, requiring the rates charged not to exceed the maximum rates or the estimated costs of the Ohio Department of Taxation to administer these taxes. H.B. 49 makes changes in the calculation of CAUV values, changes are phased in over two reassessment of update cycles.
2021	H.B. 17 of the 133rd General Assembly extended the homestead exemption to surviving spouses of public safety personnel killed in the line of duty, taxable value up to $50,000 is exempt from real property tax; qualifying taxpayers are not subject to the means test.
2023	H.B. 33 of the 135th General Assembly indexes the homestead exemption reduction amounts to inflation.
2024	S.B. 33 of the 135th General Assembly extended the homestead exemption for the surviving spouse of a disabled veteran to spouses of a disabled veteran who dies before receiving a qualifying disability rating.
2025	H.B. 96 of the 136th General Assembly created a statewide screening system to evaluate the eligibility of owners that receive the owner-occupancy credit or a homestead exemption. H.B. 96 also allowed counties to offer a homestead exemption and owner-occupied credit that "piggy-backs" off of the state programs.

Real Property Conveyance Fees

Overview. State law establishes a mandatory conveyance fee on the transfer of real property. The fee is calculated based on a percentage of the property value that is transferred. In addition to the mandatory fee, all counties levy a permissive real property transfer fee. The revenue from both the mandatory fee and the permissive fee is deposited into the general revenue fund of the county in which the property is located.

During 2024, the latest year for which survey data is available, conveyance fees generated approximately $224.1 million in revenues to the counties. The breakdown of these revenues was approximately $65.7 million from mandatory fees and $158.4 million from permissive fees.

Taxpayer (R.C. 319.202, 319.54, 322.02, 322.06). The real property conveyance fee is paid by persons that transfer real estate or sell a used manufactured or used mobile home.

Tax base (R.C. 319.202). The tax base is the value of the real estate or used manufactured or mobile home.

Tax rates (R.C. 319.54, 322.02). The fee consists of two parts: (1) a statewide mandatory fee of 1 mill (0.001) or $1 per $1,000 of the value of the property transferred or sold and applies in all 88 counties and (2) an optional county permissive real property transfer fee of up to 3 mills. County commissioners may prescribe a lower permissive rate for conveyances of property receiving the homestead exemption. Survey data for 2024 indicated that all 88 counties levied an additional permissive fee at rates ranging from one to three mills.

Exemptions, deductions, and credits (R.C. 319.54). The tax does not apply to certain transfers or sales as set forth in R.C. 319.54(G)(3).

Filing and payment dates (R.C. 319.202, 322.06). The fee is paid at the time of transfer.

Disposition of Revenue (R.C. 319.202, 322.06). All revenues from the fees are deposited into the general fund of the county, except that fees charged and received for a transfer of real property to a county land reutilization corporation must be credited to the county's land reutilization corporation fund established under R.C. 321.263.

History of Major Changes

1967	A mandatory real property transfer fee of 1 mill becomes required by state law and county commissioners are permitted to impose additional fees of up to 3 mills on conveyances on or after Jan. 1, 1968. The revenues from both components of the tax are distributed to the county's general fund.
1969	State law allows for a vote of the electorate to repeal a permissive transfer fee adopted as an emergency.

Resort Area Gross Receipts Tax

Overview. The resort area gross receipts tax is a business privilege tax that a municipality or township that has declared itself to be a resort area may enact. Revenue from the tax benefits the municipality or township. The tax was authorized by House Bill 327 (120th General Assembly) that became law on June 30, 1993. The Village of Kelleys Island enacted the first resort area gross receipts tax in 1993. The village and township of Put-in-Bay both followed suit in 1996. Additionally, H.B. 64 (131st General Assembly eff. Sept. 29, 2015) authorized the creation of a "tourism development district (TDD)," which may also levy a tax similar to the resort area tax. Municipalities and townships may declare themselves to be a resort area and enact the tax when they meet a three-pronged test:

- At least 62 percent of total housing units are for seasonal use as of the last federal census.
- Entertainment and recreation facilities are provided within the community that are primarily intended to provide seasonal leisure activity for nonresidents.
- The municipality or township experiences seasonal peaks of employment and service demand because of a seasonal population increase.

A tourism development district was defined in H.B. 64 as:

- Only a township or municipality located in a county that has a population between 375,000 and 400,000 and levies a county sales tax in which the aggregate rate does not exceed 0.50 percent as of the effective date of H.B. 64 (i.e., Stark County).
- The district is not more than 200 contiguous acres (increased to 600 by H.B. 49 of the 132nd General Assembly).

Taxpayer (R.C. 5739.101). The resort area gross receipts tax is imposed on persons making sales or providing intrastate transportation or other services taxable under the state sales tax base, within a designated resort area or TDD. A person may separately or proportionately bill or invoice the tax to another person.

Tax Base (R.C. 5739.101). The tax is levied on the privilege of doing business in the resort area or TDD. It is measured by gross receipts generated from sales made and services provided within the boundaries of a designated resort area or TDD, as well as intrastate transportation to and from such an area.

Gross receipts are defined as activities, without deduction for the cost of goods sold or other expenses incurred, that contribute to the production of the gross income of a business. Gross receipts that are part of the tax base include:

- Rentals and leases of tangible personal property such as watercraft, golf carts, bicycles, videos, and fishing tackle;
- Wholesale and retail sales, excluding food consumed off the premises;
- Hotel and motel room rentals;
- Repair or installation of tangible personal property;
- Warranties, maintenance or service contracts; and
- Sales of certain services that are also subject to sales tax under R.C. 5739.01(B).

Rates (R.C. 5739.101). The tax in the resort areas may be levied at rates of 0.5 percent, 1.0 percent, or 1.5 percent. By ordinance or resolution, the legislative authority of a municipal corporation may increase the rate of this tax to 2.0 or 2.5 percent. A TDD may levy a tax rate of up to 2.0 percent. Currently, only four jurisdictions have enacted the tax: the Village of Kelleys Island, the Village of Put-In-Bay, the Township of Put-In-Bay (Resort Areas) and the City of Canton (TDD). The City of Canton has designated four areas as tourism development districts: HOF Village, Downtown Canton, HOF Fitness and Centennial Plaza. The rate in each resort area jurisdiction is 1.5 percent. The rate in each TDD is 2 percent.

Exemptions (R.C. 5739.101). Sales of food may only be included to the extent such sales are subject to the state sales tax. Transportation of passengers as part of a tour or cruise in which the passengers will stay in the municipal corporation or township for no more than one hour are exempted from the calculation of the tax.

Filing and Payment Dates (R.C. 5739.102). There are two semi-annual reporting periods for the tax. Returns are due to the Tax Commissioner approximately 30 days after the close of each reporting period: January 1st through June 30th - returns are due July 31st; July 1st through December 31st - returns are due January 31st.

Administration and Disposition of Revenue (R.C. 5739.102). Tax Commissioner administers the resort area gross receipts tax and distributes the revenue to the general fund of the township or municipality that levied the tax within 45 days after the end of each month that the tax was paid. One percent is withheld and deposited into the GRF to cover the costs of administering the tax.

History of Collections

Table 1: Resort Area Gross Receipts collections: fiscal years 2021-2025

Fiscal Year	Revenue to Local Governments	State Administrative Fee	Total Tax Collections
2021	$1,099,031	$11,065	$1,110,096
2022	2,004,059	20,243	2,024,302
2023	2,373,103	23,948	2,397,051
2024	2,361,287	23,859	2,385,145
2025	2,681,580	27,087	2,708,667

Source: Office of Budget and Management fiscal reports.

History of Major Changes

1993	The General Assembly enacts House Bill 327, authorizing municipalities or townships that meet certain requirements to declare themselves a "resort area" and levy a resort area gross receipts tax. Shortly thereafter, the Village of Kelleys Island enacts the tax.
1996	The Village of Put-in-Bay and Township of Put-in-Bay both enact the tax.
2015	H.B. 64 authorized certain townships and municipal corporations to designate tourism development districts (TDD). A subdivision creating a TDD may levy a gross receipts tax of up to 2 percent on businesses' gross receipts derived from making taxable sales in the TDD, provided the subdivision levies the tax before 2019. A TDD gross receipts tax is administered and collected by the Tax Commissioner in the same manner as a resort area gross receipts tax.
2017	H.B. 49 extended the maximum size of a TDD from 200 to 600 acres, authorized municipal corporations and townships to designate new TDDs until 2021, expanded the improvements upon which revenues can be spent or pledged, and clarified that revenue used to fund permanent improvements located in a TDD must be from collections as a result of activities occurring in the TDD.
2019	H.B. 166 extended the legislative authority of a municipal corporation or township to levy a new gross receipts tax within a tourism development district until December 31, 2020.
2025	H.B. 96 amended 5739.101 to allow the legislative authority of a resort area to increase, by ordinance or resolution, the resort area gross receipts tax to 2 or 2.5 percent.

County and Transit Authority Permissive Taxes

Overview. Counties and transit authorities are permitted to levy sales and use taxes that "piggyback" on the statewide 5.75 percent sales and use tax, subject to repeal by a majority vote of the county electorate. The department collects the combined state and local tax and then distributes the local share of revenue directly to the counties and transit authorities. The same exemptions, exceptions, credits, and return deadlines apply to the permissive taxes as to the state tax. All of Ohio's 88 county governments levied permissive sales and use taxes as of August 5, 2025, ranging from 0.50 percent to 2.00 percent.

In addition, eleven transit authorities levied sales and use taxes as of August 5, 2025, ranging from 0.10 percent to 1.00 percent. They were: Allen County Regional Transit Authority; Greater Cleveland Regional Transit Authority; Central Ohio Transit Authority; Southwestern Ohio Regional Transit Authority; Laketran Transit Authority (Lake County); Western Reserve Transit Authority (Mahoning County); Greater Dayton Regional Transit Authority; Portage Area Regional Authority; Stark Area Regional Transit Authority; Metro Regional Transit Authority (Summit County); and the Toledo Area Regional Transit Authority (Lucas County and Wood County).

During fiscal year 2025, after a 1 percent administration fee (approximately $36.5 million), the state distributed approximately $2,807.8 million for the counties and approximately $806.0 million for the transit authorities.

Taxpayer (R.C. 5739.01, 5739.03, 5739.031, 5739.17, 5741.01). Any person, retailer, business, organization or provider of taxable goods or services that makes retail sales or taxable purchases on which sales tax has not been paid is required to file a return and remit the sales or use tax due. (See Sales and Use Tax in the State Taxes section of this document for a list of specified services, for a description of taxpayers, and applicable vendor's licenses).

Tax Base (R.C. 5739.01, 5741.01). The state, county and transit authority sales and use taxes apply to all retail sales of tangible personal property that are not specifically exempt. The tax also applies to the rental of tangible personal property, the rental of hotel rooms by transient guests and the sales of certain specified services. The use tax base is identical to that of the sales tax. Use tax applies to the storage, use or other consumption in this state of taxable tangible personal property and the benefit realized in this state of any taxable service provided the vendor did not charge sales tax.

See **Sales and Use Tax** in the **State Taxes** section of this document for a list of specified services and for more information on sourcing for the use tax.

Local Rates (R.C. 5739.02-.21, 5739.023, 5739.025-.26, 5741.02-.021, 5741.023). Current law gives counties the option of levying a sales tax of up to 1.00 percent for county general revenue, plus an additional tax of up to 0.50 percent for county general revenue for several specific purposes outlined in the R.C. 5739.026. Effective October 1, 2019, counties other than those which have adopted a charter under Article X, Section 3 of the Ohio Constitution (Cuyahoga and Summit) may levy an additional 0.50 percent tax exclusively for the construction, acquisition, equipping or repair of a detention facility in the county. The detention facility rate is decreased by the amount the transit authority's rate exceeds 1.00 percent. These taxes may be repealed by county voters. Transit authorities are also authorized to levy additional permissive sales and use taxes at rates of 0.05 percent to 1.50 percent, also in 0.05 percent increments. However, the transit authority rate cannot exceed 1.50 percent minus the amount by which the rate of the county in the territory of the transit authority levied pursuant to R.C. 5739.021 exceeds 1.00 percent.

Table 1 shows the number of counties at each total combined state and local tax rate, as of August 5, 2025. Five counties, Delaware, Fairfield, Licking, Union, and Wood, have more than one combined sales and use tax rate in effect because a small portion of their area lies within the territory of the Central Ohio Transit Authority (COTA) (Delaware, Fairfield, Licking, and Union) and the Toledo Area Transit Authority (TARTA) (Wood). Table 1 does not reflect the 1.0 percent COTA or 0.5 percent TARTA rate that applies in parts of these five counties.

Table 1: Rate and Number of Jurisdictions (as of August 5, 2025)

Rate	Number of Jurisdictions
6.50%	4
6.75%	15
6.85%	1
7.00%	10
7.25%	51
7.50%	2
7.75%	2
7.80%	1
8.00%	2

Source: Ohio Department of Taxation

Exemptions, Deductions, Credits. Since local sales and use taxes "piggyback" on the state sales and use tax, exemptions are identical. For more information, see the Sales and Use Tax in the State Taxes section of this document.

Filing and Payment Dates. Since local sales and use taxes "piggyback" on the state sales and use tax and are administered by the Department of Taxation, filing and payment dates are identical. For more information, see the Sales and Use Tax in the State Taxes section of this document.

Disposition of Revenue (R.C. 5739.21, 5741.03). In any case where any county or transit authority has levied a tax or taxes pursuant to section 5739.021 (county permissive sales tax), 5739.023 (transit authority permissive sales tax), 5739.026 (additional county permissive sales tax), 5741.021 (county permissive use tax), 5741.022 (transit authority permissive use tax), or 5741.023 (county permissive use tax for specific purposes), the tax commissioner must, within 45 days after the end of each month, determine and certify to the director of the Office of Budget and Management the amount of the proceeds of such tax or taxes received during that month from billings and assessments, or associated with tax returns or reports filed during that month, to be returned to the county or transit authority levying the tax or taxes. The aggregate amount to be returned to any county or transit authority shall be reduced by one percent, which shall be certified directly to the Local Sales Tax Administrative Fund. On or before the 20th day of the month in which such certification is made, payment is made to the county treasurer and to the fiscal officer of the transit authority levying the tax or taxes.

County Disposition of Revenue (R.C. 5739.026, 5739.211, 5739.213, 5741.023, 5741.031). The moneys received by a county levying county permissive sales tax pursuant to 5739.021 and county use tax pursuant to 5741.021, shall be deposited in the county general fund to be expended for any purpose for which general fund moneys of the county may be used, including the acquisition or construction of permanent improvements, or in the bond retirement fund for the payment of debt service charges on notes or bonds.

The money received by a county levying additional county permissive sales tax pursuant to 5739.026 and county use tax pursuant to 5741.023 can be used to provide additional revenues for the local transit authority, certain permanent improvements, convention facility notes or bonds, implementation of a 9-1-1 system in the county, operation and maintenance of a detention facility, or agricultural easements. Additionally, counties and transit authorities can share incremental sales tax growth derived from vendors located within a tourism development district with a municipality or township where the district is located.

Transit Authority Disposition of Revenue (R.C. 306.31, 5739.211, 5741.031).

The moneys received by a transit authority shall be expended for any authorized purpose, including for acquiring, constructing, operating, maintaining, replacing, improving, extending, and enlarging transit facilities, and for the payment of debt service charges on notes or bonds of the transit authority.

History of Distributions

Table 2: Permissive Sales and Use Tax Distributions: fiscal years 2021-2025

Fiscal Year	Total
2021	$2,954.1
2022	3,380.1
2023	3,587.6
2024	3,620.8
2025	3,650.2

Source: Office of Budget Management fiscal reports.

History of Major Changes

1967	General Assembly enacts law allowing counties the authority to levy a county sales tax at a rate of 0.50 percent.
1969	Lake County became the first county to levy a county sales tax, effective July 1.
1974	General Assembly enacts law authorizing transit authorities to levy a sales tax, subject to voter approval, at the following rates: 0.50 percent, 1.00 percent, or 1.50 percent.
1975	The Greater Cleveland Regional Transit Authority became the first to adopt a sales tax. A 1.00 percent rate takes effect October 1.
1982	General Assembly enacts law allowing counties to levy the county sales tax at rates of either 0.50 percent or 1.00 percent.
1986	Legislature enacts law allowing counties to levy an additional county sales tax at 0.50 percent for specified purposes, including the county general fund, subject to voter approval.
1987	General Assembly enacts law allowing all local sales tax levies to be enacted in 0.25 percent increments.
1992	A county 9-1-1 system is added to the list of purposes for which a county may enact an additional county sales tax.
1999	Conservation easements are added to the list of purposes for which the additional county sales tax may be levied.
2015	H.B. 64 allowed sharing of incremental sales tax growth of county or transit permissive sales tax from vendors located within a tourism development district with municipality or township where district is located.

2017	H.B. 49 allowed counties and transit authorities to increase permissive levies in increments of 0.1 percent beginning in July of 2018.
2018	H.B. 69 authorized county and transit authorities to levy permissive sales taxes in a multiple of 0.25 percent or 0.1 percent.
2019	H.B. 62 allowed transit authorities to levy permissive sales tax for infrastructure purposes effective July 2019.
2020	H.B. 166 allowed counties and transit authorities to increase permissive levies in increments of 0.05 percent effective October 2019.
2021	H.B. 74 temporarily reauthorizes through December 31, 2023 a procedure allowing a political subdivision in a county with at least 400,000 residents to join a regional transit authority. The Bill also allows for a vote in the enlarged territory on the question of whether to repeal a property tax levied by the regional transit authority and instead levy a sales and use tax.
2022	H.B. 110 allows for local county governments to levy a permissive sales and use tax of up to 1.0 percent from a prior 0.5 percent for the operation of a detention facility.

Business Tax Credits

Overview. Several of Ohio's business tax credits can be claimed against more than one state tax (i.e., commercial activity tax (CAT), financial institutions tax (FIT), individual income tax, pass-through entity (PTE), petroleum activity tax (PAT)). Rather than list the same business tax credits in multiple chapters of the annual report, the data and information about them has been consolidated here. Credits are non-refundable, unless specifically noted to be refundable (i.e., refundable credits can reduce tax liability below zero allowing the taxpayer to receive a refund from the state).

Major Business Tax Credits

Historic building preservation credit (R.C. 149.311, 5725.34, 5726.52, 5729.17, 5747.76, and Am. Sub. H.B. 166, section 757.40). This credit is based on the expenses incurred by the owner or qualified lessee of an historic building to rehabilitate such a building. The credit, if approved by the Ohio Department of Development, equals 25 percent of the owner's or qualified lessee's "qualified rehabilitation expenditures" paid or incurred during the 24- or 60-month rehabilitation period. The historic preservation tax credit is both refundable and nonrefundable. If the credit claimed exceeds tax liability and a refund is to be issued, up to three million dollars may be claimed as a refundable credit. The remaining credit, if any, may be carried forward for up to five years and used as a nonrefundable credit against future tax liability.

Job creation credit (R.C. 122.17, 5725.32, 5726.50, 5729.032, 5736.50, 5747.058, 5751.50). The Ohio Tax Credit Authority may award taxpayers a refundable credit according to an agreement pursuant to R.C. 122.17 to foster job creation and capital investment in the state. The credit equals a designated percentage of the amount by which the Ohio employee payroll paid by the employer to employees at a project site or to home-based employees exceeds the employer's baseline payroll amount, established by Ohio employee payroll for the 12 months preceding the Job Creation Tax Credit agreement. The exact percentage of the credit is established by agreement between the taxpayer and the Ohio Tax Credit Authority. The credit is permitted for a period of up to 15 years.

Job retention credit (R.C. 122.171, 5726.50, 5736.50, 5747.058, 5751.50). The Ohio Tax Credit Authority may award a nonrefundable credit to an eligible business that retains at least 500 full-time jobs, or has an annual payroll of at least $35 million and invests at least $50 million in fixed-assets for manufacturing operations or invests at least $20 million in fixed assets for significant corporate administrative functions. The amount and term of the credit, determined by agreement with the Ohio Tax Credit Authority, equals an agreed upon percentage of Ohio employee payroll. The nonrefundable credit may be carried forward for up to three years.

Motion picture production credit (R.C. 122.85, 5726.55, 5747.66, 5751.54). This refundable credit can be claimed against FIT, CAT, or individual income tax liability based on awards from the Ohio Department of Development for motion picture or Broadway theatrical production work performed in Ohio. Productions with budgets that exceed $300,000 may qualify for the credits, which are based on 30 percent of eligible production expenses. The total credits to be issued are capped at $40 million for the fiscal biennium, beginning on or after July 1, 2011.

New markets tax credit (R.C. 5725.33, 5726.54, 5729.16). This credit is a nonrefundable tax credit with a four-year carry forward for financial institutions and insurance companies that invest in "community development entities," as defined by the federal New Markets Tax Credit program. To qualify, a taxpayer must first qualify for the federal credit program by holding an equity investment in a qualified community development entity. The Ohio Department of Development may issue a maximum of $10 million worth of credits each fiscal year.

Research expense credit (R.C. 5726.56 and 5751.51). This nonrefundable credit equals 7 percent of the amount by which the taxpayer's "qualified research expenses" (as defined in Internal Revenue Code section 41) in Ohio during the taxable year exceed the taxpayer's average annual qualified research expenses in Ohio

for the three preceding years. Research and development loan payments credit (R.C. 5751.52). The amount of this nonrefundable credit equals the borrower's qualified research and development loan payments during the calendar year that immediately precedes the report year. The payments include principal and interest on a loan made to the borrower from Ohio's research and development loan fund administered by the Ohio Department of Development.

Unused net operating losses credit (R.C. 5751.53). Beginning in calendar year 2010, qualifying taxpayers may claim a nonrefundable tax credit equal to 8 percent of the taxpayer's franchise tax net operating loss carry forwards and other deferred tax items against the commercial activity tax. This credit is limited to taxpayers that elected to claim the credit by filing with the Tax Commissioner before July 1, 2006.

Venture capital credit (R.C. 150.07, 5725.19, 5726.53, 5727.241, 5729.08, 5747.80). The Ohio Venture Capital Authority has the authority to issue refundable tax credits to its creditors. The credits are redeemable in the event of losses on loans to the authority.

Recent State Legislation Affecting Ohio's Taxation Laws

The legislative power of the State of Ohio is vested in the Ohio General Assembly and the people of the State of Ohio who retain the right to enact laws and to approve or disapprove of laws enacted by the Ohio General Assembly. One power of the Ohio General Assembly and of the people of the State of Ohio is the taxing power. The taxing power is the power to levy and collect taxes to raise revenues to fund the expenses of the State of Ohio, including its debts. The taxing power is limited by the Ohio and U.S. Constitutions. Each General Assembly meets during a two-year period commonly referred to as a biennium. The biennium is divided into two annual sessions. Bills introduced during the first session carry to the second session. However, bills not enacted by the end of the second session "die" and do not carry over to the next General Assembly. Each General Assembly is designated a sequential number.

HB 14 (136th General Assembly) Incorporates changes in the Internal Revenue Code since March 15, 2023, into Ohio law.

HB 15 (136th General Assembly) Reduces the percentage of new and converted or repowered electric generation tangible personal property (TPP) and new energy conversion TPP subject to property tax to 7%. Reduces the assessment percentage on new electric and distribution TPP to 25%. Reduces the assessment percentage on new pipeline company property from 88% to 25%.

HB 96 (136th General Assembly) Phases down the state income tax to a flat rate of 2.75% over two years. Authorizes retirement systems and plans to withhold school district income taxes and non-state retirement plans to withhold income taxes from a retiree's benefits. Limits the amount a Homebuyer Plus account owner is required to add back on the owner's state income tax return for amounts spent for ineligible expenses to only the extent of the amount the owner previously deducted plus amounts deposited by other contributors to the account. Authorizes a personal income tax deduction for contributions to a pregnancy resource center. Grants the Tax Commissioner general authority to abate penalties charged to taxpayers. Repeals sales tax exemptions for the following items: (1) rental payments for motor vehicles provided to the owner or lessee of a motor vehicle that is being repaired or serviced under warranty (2) sales of refrigerated food vending machines (3) sales of advertising material or catalogs that price and describe property offered for retail sale (4) purchases made by direct marketing vendor that are used in printing advertising material and equipment used to accept orders (5) sales of digital audio on juke boxes (6) sales of telecommunications service used to perform the functions of a qualified call center (6) sales of TPP used in acquiring, formatting, editing, storing and disseminating data or information by electric publishing (7) the 25% refund of sales and use taxes provided to providers of electronic information service. Caps the prompt payment vendor discount at $750 per vendor's license per month.

HB 315 (135th General Assembly) Allows the Ohio Opportunity Zone investment tax credit to be claimed against the financial institutions tax or domestic or foreign insurance company tax. Expands a sales tax exemption for construction materials incorporated into the construction of a professional sports facility to apply to any subsequent construction and to include TPP incorporated into its construction. Situses receipts to Ohio from the sale or lease of a motor vehicle by a dealer for CAT purposes, only if a certificate of title with an Ohio address is issued for that vehicle. Allows a company that coordinates delivery of goods between customers and local businesses to obtain a waiver from the requirement that it collect and remit sales or use tax on the goods as if it were the seller. Allows farmland to continue to be valued at its current agricultural use value for property tax purposes if the land becomes subject to a water conservation project funded by the H2Ohio program.

HB 496 (135th General Assembly) Modifies information a county auditor must certify in the process of submitting a property levy to voters. Modifies a requirement the owner of a tax-exempt property inform the county auditor of changes in the property's exemption status by instead requiring notification of changes in the property's use. Modifies property tax counter-complaint filing deadlines.

Ohio Appellate Decisions 2021/22

Lalibla, L.L.C. v. Harris, 2024-Ohio-5995, 260 N.E.3d 597. The Court of Appeals of Ohio, Tenth District, Franklin County affirmed the decision of the Ohio Board of Tax Appeals to uphold the Tax Commissioner's assessment of sales tax, penalties, and interest against a restaurant for the period of January 1, 2016, to August 31, 2019. The Court of Appeals affirmed the Board of Tax Appeal's holding that the appellant failed to provide credible evidence to show its specific tax liability for the periods in question. The appellant failed to meet its burden to demonstrate error in the Tax Commissioner's final determination due to its failure to maintain a complete and accurate record of its sales as required by R.C. 5739.11. The Court also held that the appellant failed to establish that the B.T.A. failed to conduct a de novo review of the evidence. The Court also held it was proper for the B.T.A. to affirm the 50 percent penalty imposed by the Tax Commissioner because the appellant collected tax it did not remit between March 2017 and August 2018, and R.C. 5739.133(A)(1) does not direct the Tax Commissioner to abate penalty in consideration of the taxpayer's intent or situation as is permitted by R.C. 5747.15.

Data Appendix

The Tax Analysis Division is tasked with the creation of the tables and charts within the Annual Report. Much of the state tax data comes from either the state's financial accounting system to show revenue from the various taxes (Ohio Administrative Knowledge System, or OAKS) or from the Department of Taxation's State Taxation Accounting and Revenue System (STARS) and other departmental databases to obtain tax return specific information. Local taxes that are administered by the state (such as the School District Income Tax, Resort Area Tax and the Municipal Income Tax for Electric Light and Local Exchange Telephone Companies) are also compiled from departmental and state records. Taxes that are purely locally administered and collected are compiled from surveys and reports filed by the local entities with the department.

Some of these tables and charts are produced only for the Annual Report. Others are produced as part of the Tax Analysis Division's Tax Data Series of statistical reports. These can be found at https://tax.ohio.gov/researcher/tax-analysis/tax-data-series/tds1 with some going back several years. We invite you to review the data we provide for any personal or professional interest you may have.

Alcoholic Beverage Taxes

Table 1

Alcoholic Beverage Taxes: Fiscal Year 2025, Liability and Credits
(dollars in millions)

Type of Beverage	Gross Tax Liability	Credits and Discounts	Net Tax Liability
Beer and Malt Beverages	$ 36.3	$ 0.8	$ 35.5
Wine, Cider, & Mixed Beverages	$ 26.9	$ 0.7	$ 26.2
Total	**$ 63.2**	**$ 1.5**	**$ 61.7**

Source: Ohio Department of Taxation

Table 2

Alcoholic Beverage Taxes: Fiscal Years 2023-2025
Gross Liability by Product (dollars in millions)

Type of Beverage	Fiscal Year 2023	2024	2025
Beer	$ 40.5	$ 38.6	$ 36.3
Wine 14% or less Alcohol	$ 5.7	$ 5.1	$ 5.2
Wine > 14-21% Alcohol	$ 2.0	$ 1.7	$ 2.2
Mixed Beverages	$ 14.4	$ 13.9	$ 17.1
Vermouth	$ 0.1	$ 0.1	$ 0.1
Sparkling Wine	$ 2.0	$ 1.7	$ 1.9
Cider	$ 0.5	$ 0.4	$ 0.4
Total	**$ 65.1**	**$ 61.5**	**$ 63.2**

Source: Ohio Department of Taxation

Cigarette and Other Tobacco Products Tax

Table 3
Cigarette Tax Receipts, Fiscal Years 2021-2025
(dollars in millions)

Fiscal Year	Gross Stamp Tax	Discount	Net Tax Collected
2021	$ 845.7	$ 15.2	$ 830.5
2022	$ 784.6	$ 14.1	$ 770.5
2023	$ 721.6	$ 13.0	$ 708.6
2024	$ 649.7	$ 11.7	$ 638.0
2025	$ 610.2	$ 11.0	$ 599.2

Source: Ohio Department of Taxation

Table 4
Other Tobacco Products Tax Receipts: Fiscal Years 2021-2025
(dollars in millions)

Fiscal Year	Gross Tax	Discount	Net Tax Collected
2021	$ 103.5	$ 2.5	$ 101.0
2022	$ 114.8	$ 2.6	$ 112.2
2023	$ 114.4	$ 2.7	$ 111.7
2024	$ 116.7	$ 2.8	$ 113.8
2025	$ 120.4	$ 2.9	$ 117.6

Source: Ohio Department of Taxation

Table 5
Other Tobacco Products Tax, by Product: Fiscal Years 2021-2025
(dollars in millions)

				Gross Tax By Product			
Fiscal Year	Gross Tax Liability	Total Discount	Net Tax	Other Tobacco Products	Little Cigars	Premium Cigars	Vapor
2021	$ 103.5	$ 2.5	$ 101.0	$ 81.2	$ 9.7	$ 3.2	$ 9.4
2022	$ 114.8	$ 2.6	$ 112.2	$ 79.6	$ 9.9	$ 5.0	$ 20.3
2023	$ 114.4	$ 2.7	$ 111.7	$ 79.0	$ 10.9	$ 4.8	$ 19.7
2024	$ 116.7	$ 2.8	$ 113.8	$ 79.5	$ 11.7	$ 3.7	$ 21.7
2025	$ 120.4	$ 2.9	$ 117.6	$ 81.2	$ 12.7	$ 3.0	$ 23.5

Source: Office of Budget and Management and the Ohio Department of Taxation

Table 6

Commercial Activity Tax: Fiscal Year 2025: Number of Returns and Reported Financial Data, by Industrial Classification[1] (dollars in thousands)

Industrial Sector	NAICS Code Ranges	Number of Filers	Taxable Gross Receipts	Exclusion[2,3]	Net Taxable Gross Receipts	Tax at 0.26% Rate
Agriculture, Forestry, and Fishing	111100-115310	690	$ 6,365,867	$ 1,697,538	$ 4,668,328	$ 12,128
Mining	211110-213110	215	$ 15,756,007	$ 747,193	$ 15,008,814	$ 39,097
Utilities (excluding telecommunications)	221100-221500	125	$ 19,262,683	$ 507,795	$ 18,754,887	$ 48,761
Construction	236110-238900	4,520	$ 68,371,647	$ 13,475,245	$ 54,896,402	$ 142,730
Manufacturing	311110-339900	6,894	$ 257,093,182	$ 22,835,313	$ 234,257,868	$ 609,175
Wholesale Trade	423100-425120	3,778	$ 130,420,497	$ 12,804,747	$ 117,615,750	$ 305,791
Retail Trade	441110-454390	3,990	$ 200,973,328	$ 12,829,426	$ 188,143,902	$ 489,176
Transportation and Warehousing	481000-493100	1,315	$ 26,589,812	$ 3,802,534	$ 22,787,278	$ 59,206
Information (including telecommunications)	511110-519100	681	$ 47,929,356	$ 2,224,621	$ 45,704,735	$ 118,792
Finance and Insurance	522110-525990	915	$ 24,169,891	$ 2,897,117	$ 21,272,774	$ 55,291
Real Estate, and Rental & Leasing of Property	531110-533110	1,983	$ 26,499,921	$ 5,167,814	$ 21,332,107	$ 55,459
Professional, Scientific and Technical Services	541110-541990	3,262	$ 56,089,178	$ 9,726,778	$ 46,362,400	$ 120,521
Management of Companies (Holding Companies)	551111-551112	622	$ 62,912,263	$ 2,761,422	$ 60,150,841	$ 156,461
Administrative & Support Services, and Waste Management & Remediation Services	561110-562000	982	$ 16,576,498	$ 2,871,120	$ 13,705,377	$ 35,630
Education, Health Care and Social Assistance	611000-624410	2,066	$ 29,624,950	$ 6,067,815	$ 23,557,135	$ 61,260
Arts, Entertainment, and Recreation	711100-713900	247	$ 5,899,649	$ 643,524	$ 5,256,125	$ 13,666
Accommodation and Food Services	721110-722515	1,691	$ 22,191,320	$ 4,118,197	$ 18,073,122	$ 46,998
Other Services	811110-813000	852	$ 7,581,694	$ 2,167,413	$ 5,414,282	$ 14,077
Unclassified	n/a	981	$ 5,934,925	$ 2,305,680	$ 3,629,245	$ 9,432
TOTAL		**35,809**	**$ 1,030,242,666**	**$ 109,651,293**	**$ 920,591,373**	**$ 2,393,650**

[1] The total tax liability shown in this table does not match actual commercial activity tax revenues in Fiscal Year 2025. The table reflects reported tax liability, not actual payments made. The table reflects information from quarterly returns for the quarterly obligation periods July 1, 2024 to June 30, 2025, encompassing Fiscal Year 2025. The quarterly CAT returns for these time periods are due in November 2024, February 2025, May 2025, and August 2025, respectively. The table includes tax returns received by the Department of Taxation on or after July 1, 2024 to on or before September 30, 2025, any original or amended returns filed after September 30, 2025 are not reflected in this table.

[2] For each filer, the entire annual exclusion of $6,000,000 may be taken on the first quarter return, up to the amount of total gross receipts. Any unused exclusion is carried forward to subsequent quarters.

[3] The "Exclusion" field was calculated by subtracting "Net Taxable Gross Receipts" from "Taxable Gross Receipts" for each filer.

Source: Ohio Department of Taxation

Table 7

Commercial Activity Tax: Fiscal Year 2025, Number of Returns and Reported Financial Data, by Size of Taxable Gross Receipts[1] (dollars in thousands)

Size Range of Taxable Gross Receipts[2]	Number of Filers	Taxable Gross Receipts	Exclusion[3,4]	Net Taxable Gross Receipts	Tax at 0.26% Rate[4]
Less than $1,000,000	3,934	$ 1,721,599	$ 1,574,761	$ 146,838	$ 382
$1,000,000 - $1,999,999	6,542	$ 10,059,559	$ 7,762,169	$ 2,297,390	$ 5,975
$2,000,000 - $2,999,999	4,298	$ 10,332,548	$ 4,380,875	$ 5,951,673	$ 15,469
$3,000,000 - $3,999,999	1,378	$ 4,749,572	$ 2,528,974	$ 2,220,598	$ 5,774
$4,000,000 - $4,999,999	1,210	$ 5,463,689	$ 2,891,938	$ 2,571,751	$ 6,685
$5,000,000 - $9,999,999	6,971	$ 50,664,682	$ 25,126,982	$ 25,537,699	$ 66,406
$10,000,000 - $24,999,999	6,052	$ 93,862,383	$ 33,525,644	$ 60,336,739	$ 156,888
$25,000,000 - $49,999,999	2,477	$ 87,205,612	$ 14,517,824	$ 72,687,788	$ 189,001
$50,000,000 - $99,999,999	1,442	$ 100,604,969	$ 8,486,417	$ 92,118,552	$ 239,465
$100,000,000 - $499,999,999	1,259	$ 260,564,967	$ 7,379,710	$ 253,185,257	$ 658,331
$500,000,000 - $999,999,999	145	$ 104,880,954	$ 867,000	$ 104,013,954	$ 270,514
$1 billion and above	101	$ 300,132,133	$ 609,000	$ 299,523,133	$ 778,760
TOTAL	**35,809**	**$ 1,030,242,666**	**$ 109,651,293**	**$ 920,591,373**	**$ 2,393,650**

[1] The total tax liability shown in this table does not match actual commercial activity tax revenues in Fiscal Year 2025. The table reflects reported tax liability, not actual payments made. The table reflects information from quarterly returns for the quarterly obligation periods July 1, 2024 to June 30, 2025, encompassing Fiscal Year 2025. The quarterly CAT returns for these time periods are due in November 2024, February 2025, May 2025, and August 2025, respectively. The table includes tax returns received by the Department of Taxation on or after July 1, 2024 to on or before September 30, 2025, any original or amended returns filed after September 30, 2025 are not reflected in this table.

[2] These categories reflect aggregate taxable gross receipts (before exclusion) as reported by taxpayers on returns that were filed according to the time schedule described in Footnote 1. For example, a taxpayer whose taxable gross receipts for the four quarterly obligation periods in Fiscal Year 2025 were $5 million, $6 million, $4 million, and $7 million, would have total Fiscal Year 2025 taxable gross receipts of $22 million, and thereby would be included in the $10 - $25 million Size Range of Taxable Gross Receipts.

[3] For each filer, the entire annual exclusion of $6,000,000 may be taken on the first quarter return, up to the amount of total gross receipts. Any unused exclusion is carried forward to subsequent quarters.

[4] Two fields, "Exclusion", and "Tax at 0.26% rate plus Minimum Tax, before all credits", do not exist as lines on CAT returns. Each of these fields was, therefore, calculated. The "Exclusion" field was calculated by subtracting "Net Taxable Gross Receipts" from "Taxable Gross Receipts" for each filer. The "Tax at 0.26% rate plus Minimum Tax, before all credits", field was calculated by summing "Tax at 0.26% Rate", and "Annual Minimum Tax" for each filer.

Source: Ohio Department of Taxation

Financial Institution Tax

Table 8

Financial Institution Tax: Tax Years 2021-2024 Tax Return Summary (dollars in millions)

	2021	2022	2023	2024
Number of filers	493	494	501	513
Total Equity Capital	$ 2,477,634.6	$ 2,560,890.4	$ 2,424,858.1	$ 2,512,735.1
REIT Deduction	N/A	N/A	N/A	N/A
Adjusted Total Equity Capital	N/A	N/A	N/A	N/A
Total Consolidated Assets (TCA)	$ 29,507,680.8	$ 31,998,638.8	$ 31,445,356.3	$ 33,485,043.4
TCA at 14% Cap	$ 4,131,075.3	$ 4,479,809.4	$ 4,402,349.9	$ 4,687,906.1
Total Equity Capital Not Exceeding TCA 14% Cap	$ 2,449,191.2	$ 2,535,402.0	$ 2,404,476.1	$ 2,501,545.7
Total Ohio Gross Receipts	$ 29,557.9	$ 30,386.7	$ 32,663.5	$ 38,201.6
Total Gross Receipts Everywhere	$ 1,362,159.2	$ 1,332,886.9	$ 1,516,314.4	$ 2,072,126.0
Apportionment Factor	2.17%	2.28%	2.15%	1.84%
Total Ohio Equity Capital	**$ 54,333.6**	**$ 60,620.1**	**$ 51,687.9**	**$ 51,753.9**
Total Tax Liability	**$ 266.7**	**$ 255.7**	**$ 255.8**	**$ 206.5**

Source: Ohio Department of Taxation

Table 9

Financial Institutions Tax: Tax Year 2024 Tax Return Summary (dollars in millions)

	Tier 1 Above $1,300,000,000	Tier 2 $200,000,001-$1,300,000,000	Tier 3 Under $200,000,000	Total
Number of Filers	**10**	**29**	**474**	**513**
Total Equity Capital	$ 1,229,331.9	$ 635,534.4	$ 647,868.8	$ 2,512,735.1
Total Consolidated Assets (TCA)	$ 16,019,739.1	$ 6,987,437.7	$ 10,477,866.6	$ 33,485,043.4
TCA at 14% Cap	$ 2,242,763.5	$ 978,241.3	$ 1,466,901.3	$ 4,687,906.1
Total Equity Capital Not Exceeding TCA 14% Cap	$ 1,229,331.9	$ 635,481.4	$ 636,732.4	$ 2,501,545.7
Total Ohio Gross Receipts	$ 20,479.1	$ 10,421.6	$ 7,300.8	$ 38,201.6
Total Gross Receipts Everywhere	$ 951,887.5	$ 548,800.4	$ 571,438.1	$ 2,072,126.0
Apportionment Factor	2.15%	1.90%	1.28%	1.84%
Total Ohio Equity Capital	**$ 27,170.7**	**$ 14,152.0**	**$ 10,431.2**	**$ 51,753.9**
Total Tax Liability	**$ 45.5**	**$ 76.2**	**$ 84.7**	**$ 206.5**

Source: Ohio Department of Taxation

Gross Casino Revenue Tax

Table 10

Gross Casino Revenue Tax: Fiscal Year 2025 Distribution to Local Governments and Schools by Home County

County	To Local Governments[1]	To Public School Districts[2]	Total	County	To Local Governments[1]	To Public School Districts[2]	Total
Adams	$ 396,247	$ 280,152	$ 676,398	Logan	$ 662,311	$ 487,879	$ 1,150,190
Allen	$ 1,449,953	$ 1,056,606	$ 2,506,559	Lorain	$ 4,585,998	$ 2,982,104	$ 7,568,102
Ashland	$ 751,231	$ 490,358	$ 1,241,589	Lucas	$ 9,880,920	$ 3,946,924	$ 13,827,844
Ashtabula	$ 1,392,662	$ 913,372	$ 2,306,034	Madison	$ 644,689	$ 480,802	$ 1,125,491
Athens	$ 903,462	$ 435,424	$ 1,338,886	Mahoning	$ 3,244,319	$ 1,953,272	$ 5,197,590
Auglaize	$ 661,639	$ 510,940	$ 1,172,580	Marion	$ 932,886	$ 691,755	$ 1,624,641
Belmont	$ 932,565	$ 608,741	$ 1,541,306	Medina	$ 2,648,293	$ 1,827,116	$ 4,475,409
Brown	$ 631,312	$ 525,455	$ 1,156,767	Meigs	$ 311,956	$ 208,961	$ 520,917
Butler	$ 5,674,970	$ 4,616,342	$ 10,291,312	Mercer	$ 610,954	$ 488,074	$ 1,099,028
Carroll	$ 383,636	$ 254,626	$ 638,262	Miami	$ 1,598,109	$ 1,272,961	$ 2,871,070
Champaign	$ 558,741	$ 441,987	$ 1,000,728	Monroe	$ 188,741	$ 114,493	$ 303,234
Clark	$ 1,936,798	$ 1,449,026	$ 3,385,824	Montgomery	$ 7,688,279	$ 5,076,987	$ 12,765,266
Clermont	$ 3,055,611	$ 2,099,447	$ 5,155,058	Morgan	$ 195,785	$ 123,558	$ 319,343
Clinton	$ 603,282	$ 453,740	$ 1,057,022	Morrow	$ 513,001	$ 343,619	$ 856,620
Columbiana	$ 1,439,104	$ 931,430	$ 2,370,534	Muskingum	$ 1,241,909	$ 923,691	$ 2,165,600
Coshocton	$ 530,594	$ 343,964	$ 874,558	Noble	$ 205,610	$ 116,850	$ 322,460
Crawford	$ 597,460	$ 468,430	$ 1,065,890	Ottawa	$ 571,882	$ 375,830	$ 947,712
Cuyahoga	$ 21,953,264	$ 9,928,294	$ 31,881,558	Paulding	$ 269,135	$ 211,185	$ 480,320
Darke	$ 739,418	$ 562,514	$ 1,301,932	Perry	$ 511,632	$ 398,022	$ 909,654
Defiance	$ 552,098	$ 430,059	$ 982,158	Pickaway	$ 882,220	$ 707,567	$ 1,589,786
Delaware	$ 3,353,639	$ 2,815,886	$ 6,169,525	Pike	$ 388,455	$ 330,826	$ 719,281
Erie	$ 1,063,766	$ 669,657	$ 1,733,423	Portage	$ 2,343,098	$ 1,294,157	$ 3,637,255
Fairfield	$ 2,386,342	$ 1,875,052	$ 4,261,394	Preble	$ 584,012	$ 456,692	$ 1,040,703
Fayette	$ 414,203	$ 368,078	$ 782,281	Putnam	$ 491,739	$ 402,325	$ 894,065
Franklin	$ 23,846,926	$ 13,057,425	$ 36,904,352	Richland	$ 1,797,400	$ 1,176,446	$ 2,973,846
Fulton	$ 604,054	$ 471,505	$ 1,075,559	Ross	$ 1,098,267	$ 832,122	$ 1,930,389
Gallia	$ 416,395	$ 313,127	$ 729,523	Sandusky	$ 844,694	$ 623,615	$ 1,468,309
Geauga	$ 1,371,599	$ 682,703	$ 2,054,302	Scioto	$ 1,034,146	$ 803,853	$ 1,837,998
Greene	$ 2,449,543	$ 1,666,978	$ 4,116,521	Seneca	$ 784,733	$ 579,674	$ 1,364,407
Guernsey	$ 548,120	$ 381,563	$ 929,683	Shelby	$ 687,451	$ 634,264	$ 1,321,715
Hamilton	$ 15,950,833	$ 7,696,409	$ 23,647,243	Stark	$ 5,363,951	$ 3,559,328	$ 8,923,279
Hancock	$ 1,075,238	$ 733,591	$ 1,808,829	Summit	$ 7,712,432	$ 4,618,855	$ 12,331,287
Hardin	$ 436,756	$ 344,747	$ 781,503	Trumbull	$ 2,880,699	$ 1,758,717	$ 4,639,416
Harrison	$ 203,150	$ 134,517	$ 337,667	Tuscarawas	$ 1,321,603	$ 928,218	$ 2,249,820
Henry	$ 395,742	$ 306,831	$ 702,573	Union	$ 1,008,871	$ 901,221	$ 1,910,092
Highland	$ 627,709	$ 466,765	$ 1,094,474	Van Wert	$ 413,377	$ 309,895	$ 723,272
Hocking	$ 395,564	$ 282,728	$ 678,292	Vinton	$ 179,611	$ 129,426	$ 309,038
Holmes	$ 639,215	$ 243,744	$ 882,959	Warren	$ 3,639,706	$ 2,893,178	$ 6,532,883
Huron	$ 836,673	$ 594,926	$ 1,431,599	Washington	$ 841,324	$ 537,179	$ 1,378,503
Jackson	$ 469,238	$ 381,848	$ 851,086	Wayne	$ 1,675,629	$ 974,526	$ 2,650,156
Jefferson	$ 920,106	$ 569,405	$ 1,489,510	Williams	$ 525,971	$ 371,164	$ 897,134
Knox	$ 912,349	$ 575,291	$ 1,487,640	Wood	$ 1,908,807	$ 1,313,630	$ 3,222,437
Lake	$ 3,333,160	$ 1,861,998	$ 5,195,158	Wyandot	$ 308,278	$ 229,527	$ 537,806
Lawrence	$ 805,808	$ 682,367	$ 1,488,175				
Licking	$ 2,640,279	$ 1,931,791	$ 4,572,071	**Total**	**$ 186,463,334**	**$ 114,300,330**	**$ 300,763,664**

[1] Local governments include counties, the most populous city located in a counties with over 80,000 population (Akron, Canton, Cincinnati, Cleveland, Columbus, Dayton, Toledo and Youngstown), and casino host cities (Cincinnati, Cleveland, Columbus, and Toledo).

[2]Public school district means any school, local, exempted village, or joint vocational school district, community school established under R.C. 3314, STEM school established uner R.C. 3326, or college-preparatory boarding schools established under R.C. 3328.

Source: Ohio Department of Taxation Records

Horse Racing Tax

Table 11

Horse Racing Tax: Fiscal Year 2025 Amounts Wagered and Tax Levied, by Wager and Event Type

Type of Wager	Thoroughbred Meets	Commercial Harness Racing Meets	County Agricultural Societies	Quarter Horse Meets	Off-Track Parlors
Straight Wagering	$ 11,537,330	$ 17,365,680	$ 913,541	$ 2,619	$ 673,683
Exotic Wagering	$ 18,822,086	$ 39,728,613	$ 993,865	$ 1,421	$ 2,257,344
Total Pari-Mutual Wagering	**$ 30,359,416**	**$ 57,094,293**	**$ 1,907,405**	**$ 4,040**	**$ 2,931,028**
Major Capital Improvement Abatement[1]	$ 59,178	$ 206,871	$ -	$ 25	$ -
Minor Capital Improvement Abatement[2]	$ -	$ 32,813	$ -	$ -	$ -
Net Tax Levied	**$ 894,304**	**$ 1,717,413**	**$ 66,832**	**$ 65**	**$ 66,081**

[1] ORC 3769.20

[2] ORC 3769.08 (J)(1)

Source: Ohio Department of Taxation.

Table 12

Individual Income Tax: IT-1040 Returns, by Income Level, Taxable Year 2023 [1]

Income Level	Number of Returns	Federal Adjusted Gross Income	Ohio Adjusted Gross Income	Value of Personal Exemptions	Ohio Taxable Business Income	Ohio Taxable Nonbusiness Income	Tax Before Credits: Business Income	Tax Before Credits: Nonbusiness Income	Value of Joint Filer Credit	Total Income Tax Liability [2]
Under $5,000	282,414	$ (4,362,546,391)	$ (4,306,388,052)	$ 614,217,050	*	$ 585,592,970	*	$ 9,332,444	$ 34,610	$ 5,012,163
$5,000-$10,000	280,630	$ 2,115,170,112	$ 883,488,428	$ 643,431,050	*	$ 1,347,873,597	*	$ 388,393	$ 3,081	$ 253,468
$10,000-$15,000	302,899	$ 3,789,479,973	$ 3,321,064,299	$ 884,852,150	*	$ 2,581,549,032	*	$ 861,594	$ 4,167	$ 328,649
$15,000-$20,000	292,118	$ 5,102,544,450	$ 4,456,359,675	$ 1,040,228,000	*	$ 3,572,538,786	*	$ 643,328	$ 8,087	$ 444,838
$20,000-$25,000	276,098	$ 6,206,492,593	$ 5,499,489,254	$ 1,021,498,250	*	$ 4,588,329,991	*	$ 644,302	$ 6,641	$ 454,597
$25,000-$30,000	276,932	$ 7,619,340,667	$ 6,772,373,598	$ 1,030,306,050	*	$ 5,853,096,492	*	$ 18,806,159	$ 11,959	$ 16,612,250
$30,000-$35,000	287,449	$ 9,346,485,448	$ 8,399,887,514	$ 1,087,042,350	*	$ 7,406,016,557	*	$ 88,106,573	$ 105,847	$ 69,687,883
$35,000-$40,000	290,406	$ 10,888,558,744	$ 9,872,976,115	$ 1,110,294,800	*	$ 8,841,755,442	*	$ 135,437,026	$ 378,309	$ 103,426,145
$40,000-$45,000	277,343	$ 11,777,203,604	$ 10,082,764,711	$ 975,002,800	*	$ 9,747,500,038	*	$ 168,725,329	$ 789,516	$ 136,337,175
$45,000-$50,000	250,316	$ 11,880,739,455	$ 10,713,859,534	$ 885,097,000	*	$ 9,896,314,169	*	$ 184,017,306	$ 1,221,595	$ 157,751,476
$50,000-$55,000	228,972	$ 12,013,179,745	$ 10,735,643,782	$ 820,059,800	*	$ 9,989,280,993	*	$ 194,678,154	$ 1,777,500	$ 173,524,785
$55,000-$60,000	212,765	$ 12,227,969,079	$ 10,913,514,949	$ 766,410,550	*	$ 10,209,754,850	*	$ 206,641,631	$ 2,007,709	$ 188,430,215
$60,000-$65,000	190,991	$ 11,927,827,404	$ 10,568,898,924	$ 705,041,450	*	$ 9,921,185,055	*	$ 206,478,639	$ 2,381,371	$ 189,216,308
$65,000-$70,000	172,854	$ 11,661,796,274	$ 10,025,095,715	$ 657,790,400	*	$ 9,703,881,024	*	$ 206,815,922	$ 3,044,599	$ 189,191,668
$70,000-$75,000	156,640	$ 11,350,191,167	$ 9,982,876,656	$ 616,236,300	*	$ 9,412,676,592	*	$ 204,545,474	$ 3,694,177	$ 186,207,435
$75,000-$80,000	141,966	$ 10,997,216,116	$ 9,665,293,247	$ 581,320,450	*	$ 9,127,117,100	*	$ 201,708,635	$ 4,245,853	$ 183,048,412
$80,000-$85,000	129,844	$ 10,707,110,177	$ 9,389,001,011	$ 503,666,950	*	$ 8,922,140,746	*	$ 200,410,555	$ 3,670,492	$ 182,188,623
$85,000-$90,000	118,351	$ 10,352,204,494	$ 9,050,191,408	$ 470,792,900	*	$ 8,614,598,501	*	$ 195,806,726	$ 3,499,446	$ 178,278,832
$90,000-$95,000	109,635	$ 10,138,318,553	$ 8,866,966,775	$ 450,072,200	*	$ 8,448,907,298	*	$ 194,335,463	$ 3,848,886	$ 176,531,850
$95,000-$100,000	101,512	$ 9,894,409,023	$ 8,652,264,430	$ 428,847,800	*	$ 8,253,383,726	*	$ 191,779,700	$ 4,178,245	$ 173,968,998
$100,000-$125,000	415,042	$ 46,386,835,578	$ 40,345,794,624	$ 1,873,441,050	*	$ 38,896,141,186	*	$ 945,675,089	$ 25,226,260	$ 860,247,940
$125,000-$150,000	266,962	$ 36,444,908,815	$ 31,992,237,604	$ 1,300,087,300	$ 1,416,915	$ 30,776,064,905	$ 42,509	$ 812,291,343	$ 25,402,837	$ 738,208,269
$150,000-$175,000	171,426	$ 27,706,362,207	$ 24,218,682,129	$ 872,707,500	$ 4,305,753	$ 23,412,938,696	$ 129,174	$ 656,541,272	$ 21,878,260	$ 591,168,227
$175,000-$200,000	114,122	$ 21,311,146,026	$ 18,462,872,894	$ 586,335,600	$ 5,510,974	$ 17,922,104,349	$ 165,325	$ 524,682,189	$ 17,872,479	$ 467,093,252
$200,000-$250,000	133,906	$ 29,744,471,268	$ 25,434,689,183	$ 703,914,350	$ 18,232,090	$ 24,800,493,757	$ 546,962	$ 757,947,205	$ 26,292,736	$ 659,700,194
$250,000-$300,000	70,735	$ 19,289,750,665	$ 16,071,616,260	$ 378,466,500	$ 63,847,205	$ 15,667,592,500	$ 1,915,420	$ 497,715,096	$ 16,959,244	$ 420,711,603
$300,000-$350,000	43,643	$ 14,106,678,005	$ 11,595,486,141	$ 235,332,450	$ 211,791,785	$ 11,173,096,438	$ 6,353,752	$ 364,122,221	$ 12,176,552	$ 303,098,920
$350,000-$400,000	30,147	$ 11,264,500,022	$ 9,256,207,539	$ 163,648,250	$ 348,552,411	$ 8,756,199,148	$ 10,456,581	$ 290,686,847	$ 9,553,591	$ 240,734,623
$400,000-$450,000	21,150	$ 8,960,132,691	$ 7,393,254,893	$ 115,817,400	$ 441,004,702	$ 6,846,802,749	$ 13,230,161	$ 230,526,657	$ 7,062,388	$ 187,565,434
$450,000-$500,000	15,629	$ 7,405,148,604	$ 6,073,992,837	$ 85,465,000	$ 510,519,542	$ 5,504,239,799	$ 15,315,630	$ 187,105,978	$ 5,140,692	$ 152,908,283
$500,000-$750,000	39,994	$ 24,178,407,553	$ 20,197,392,268	$ 219,890,450	$ 2,929,805,904	$ 17,089,117,225	$ 87,894,207	$ 591,894,495	$ 13,732,641	$ 475,277,163
$750,000-$1,000,000	16,969	$ 14,596,481,409	$ 12,476,490,688	$ 92,930,700	$ 2,958,818,019	$ 9,493,728,434	$ 88,764,546	$ 335,515,505	$ 5,916,812	$ 264,000,549
$1,000,000-$1,500,000	15,360	$ 18,585,929,814	$ 16,397,427,447	$ 83,512,550	$ 5,390,705,561	$ 10,993,897,812	$ 161,721,226	$ 393,749,206	$ 4,968,192	$ 287,937,074
$1,500,000-$2,000,000	6,912	$ 11,921,671,136	$ 10,844,241,621	$ 36,905,600	$ 4,347,449,633	$ 6,491,472,568	$ 130,423,521	$ 235,046,752	$ 2,042,012	$ 158,348,757
$2,000,000-$3,000,000	6,326	$ 15,359,288,831	$ 14,472,650,122	$ 32,631,300	$ 5,880,156,776	$ 8,573,635,067	$ 176,404,699	$ 313,622,490	$ 1,805,047	$ 182,201,941
$3,000,000-$4,000,000	3,007	$ 10,366,461,065	$ 9,911,101,948	$ 15,357,000	$ 4,061,415,795	$ 5,854,945,738	$ 121,842,486	$ 215,772,411	$ 834,600	$ 111,939,728
$4,000,000-$5,000,000	1,810	$ 8,077,383,346	$ 7,834,237,496	$ 9,079,700	$ 3,333,758,994	$ 4,502,069,839	$ 100,012,772	$ 166,535,503	$ 468,650	$ 78,748,023
$5,000,000-$10,000,000	3,644	$ 25,315,660,123	$ 24,542,820,975	$ 18,431,200	$ 10,577,926,338	$ 13,980,911,401	$ 317,337,820	$ 519,665,964	$ 930,800	$ 212,252,886
Over $10,000,000	2,759	$ 112,217,317,428	$ 110,824,065,622	$ 13,546,400	$ 46,616,305,026	$ 64,328,355,918	$ 1,398,489,163	$ 2,408,803,686	$ 685,750	$ 399,619,809
Total	**5,759,678**	**$ 638,872,225,273**	**$ 571,890,884,260**	**$ 22,129,708,600**	**$ 87,701,523,423**	**$ 472,087,300,485**	**$ 2,631,045,954**	**$ 13,058,063,262**	**$ 233,861,633**	**$ 9,102,658,445**

[1] As reported on returns due April 15, 2024

[2] This represents tax liability after nonrefundable tax credits. Although the joint filer credit is presented in this table, it is not the largest income tax credit. The combined resident and nonresident tax credits account for the largest amount of credit value, totalling $6.1 billion.

*Some data suppressed for confidentiality purposes. Counts and dollars for the suppressed items are included in the totals for the column.

Source: Ohio Department of Taxation

Individual Income Tax (continued)

Table 13

Individual Income Tax: Comparison of Taxable Year 2022 and 2023 IT-1040 Returns

Income Level	Number of Returns		Federal Adjusted Gross Income		Ohio Taxable Income		Joint Filer Credit		Ohio Income Tax Liability	
	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023
$5,000 & under	311,007	282,414	$ (5,124,875,967)	$ (4,362,546,391)	$ 881,213,982	$ 585,592,970	$ 75,369	$ 34,610	$ 8,341,633	$ 5,012,163
$5,001-$10,000	309,004	280,630	$ 2,324,969,481	$ 2,115,170,112	$ 1,471,559,236	$ 1,347,873,597	$ 2,594	$ 3,081	$ 290,726	$ 253,468
$10,001-$15,000	325,945	302,899	$ 4,068,959,235	$ 3,789,479,973	$ 2,745,008,926	$ 2,581,549,032	$ 6,125	$ 4,167	$ 565,138	$ 328,649
$15,001-$20,000	306,137	292,118	$ 5,342,450,287	$ 5,102,544,450	$ 3,738,248,174	$ 3,572,538,786	$ 7,693	$ 8,087	$ 554,587	$ 444,838
$20,001-$40,000	1,179,408	1,130,885	$ 35,491,769,119	$ 34,060,877,452	$ 27,964,008,790	$ 26,689,198,482	$ 591,103	$ 502,756	$ 204,486,935	$ 190,180,875
$40,001-$80,000	1,613,197	1,631,847	$ 92,568,223,914	$ 93,836,122,844	$ 77,048,190,722	$ 78,007,709,820	$ 22,545,955	$ 19,162,320	$ 1,448,773,100	$ 1,403,707,474
$80,001-$100,000	449,332	459,342	$ 40,197,717,759	$ 41,092,042,247	$ 33,558,772,336	$ 34,239,030,270	$ 17,715,726	$ 15,197,069	$ 757,043,958	$ 710,968,303
$100,001-$200,000	899,856	967,552	$ 122,050,075,308	$ 131,849,252,626	$ 103,020,898,054	$ 111,018,482,778	$ 92,697,053	$ 90,379,836	$ 2,686,160,890	$ 2,656,717,688
$200,001 & above	382,263	411,991	$ 352,883,416,476	$ 331,389,281,960	$ 327,680,001,534	$ 301,746,848,174	$ 103,208,219	$ 108,569,707	$ 4,223,733,561	$ 4,135,044,987
Total	**5,776,149**	**5,759,678**	**$ 649,802,705,612**	**$ 638,872,225,273**	**$ 578,107,901,754**	**$ 559,788,823,908**	**$ 236,849,837**	**$ 233,861,633**	**$ 9,329,950,528**	**$ 9,102,658,445**

Source: Ohio Department of Taxation

Individual Income Tax (continued)

Table 14

Individual Income Tax: Comparison of Taxable Year 2022 and 2023, IT-1040 Returns with Tax Liability

	Number of Returns		Ohio Income Tax Liability	
Income Level	2022	2023	2022	2023
$5,000 & under	866	589	$ 8,341,633	$ 5,012,163
$5,001-$10,000	183	161	$ 290,726	$ 253,468
$10,001-$15,000	247	213	$ 565,138	$ 328,649
$15,001-$20,000	283	275	$ 554,587	$ 444,838
$20,001-$40,000	438,709	406,173	$ 204,486,935	$ 190,180,875
$40,001-$80,000	1,454,880	1,453,517	$ 1,448,773,100	$ 1,403,707,474
$80,001-$100,000	421,639	430,778	$ 757,043,958	$ 710,968,303
$100,001-$200,000	842,496	908,153	$ 2,686,160,890	$ 2,656,717,688
$200,001 & above	333,483	361,610	$ 4,223,733,561	$ 4,135,044,987
Total	**3,492,786**	**3,561,469**	**$ 9,329,950,528**	**$ 9,102,658,445**

Source: Ohio Department of Taxation

Table 15

Individual Income Tax: Taxable Year 2023 IT-1040 Returns for All Filing Categories, by Income Level

Income Level	Number of Returns	Federal Adjusted Gross Income	Ohio Taxable Business Income	Ohio Taxable Nonbusiness Income	Joint Filer Credit	Ohio Income Tax	Effective Tax Rate [1]
$5,000 & under	282,414	$ (4,362,546,391)	*	$ 585,592,970	$ 34,610	$ 5,012,163	-0.11%
$5,001-$10,000	280,630	$ 2,115,170,112	*	$ 1,347,873,597	$ 3,081	$ 253,468	0.01%
$10,001-$15,000	302,899	$ 3,789,479,973	*	$ 2,581,549,032	$ 4,167	$ 328,649	0.01%
$15,001-$20,000	292,118	$ 5,102,544,450	*	$ 3,572,538,786	$ 8,087	$ 444,838	0.01%
$20,001-$40,000	1,130,885	$ 34,060,877,452	*	$ 26,689,198,482	$ 502,756	$ 190,180,875	0.56%
$40,001-$80,000	1,631,847	$ 93,836,122,844	*	$ 78,007,709,820	$ 19,162,320	$ 1,403,707,474	1.50%
$80,001-$100,000	459,342	$ 41,092,042,247	*	$ 34,239,030,270	$ 15,197,069	$ 710,968,303	1.73%
$100,001-$200,000	967,552	$ 131,849,252,626	$ 11,233,642	$ 111,007,249,136	$ 90,379,836	$ 2,656,717,688	2.01%
$200,001 & above	411,991	$ 331,389,281,960	$ 87,690,289,781	$ 214,056,558,393	$ 108,569,707	$ 4,135,044,987	1.25%
Total	**5,759,678**	**$ 638,872,225,273**	**$ 87,701,523,423**	**$ 472,087,300,485**	**$ 233,861,633**	**$ 9,102,658,445**	**1.42%**

[1] Ohio income tax divided by federal adjusted gross income. Resident and non-resident tax credits have been subtracted in calculating income tax liability, but federal adjusted gross income includes all resident and non-resident income.

*Some data suppressed for confidentiality purposes. Counts and dollars for the suppressed items are included in the totals for the column.

Source: Ohio Department of Taxation

Individual Income Tax (continued)

Table 16

Individual Income Tax: Taxable Year 2023 IT-1040 Returns Claiming Married Filing Joint Status, by Income Level

Income Level	Number of Returns	Federal Adjusted Gross Income	Ohio Taxable Business Income	Ohio Taxable Nonbusiness Income	Ohio Income Tax Liability	Effective Tax Rate [1]
$5,000 & under	32,046	$ (2,989,567,636)	*	$ 212,211,553	$ 3,834,643	-0.13%
$5,001-$10,000	20,834	$ 157,974,156	*	$ 32,560,377	$ 145,875	0.09%
$10,001-$15,000	26,085	$ 327,972,254	*	$ 128,076,345	$ 198,941	0.06%
$15,001-$20,000	30,514	$ 535,250,568	*	$ 239,873,385	$ 261,256	0.05%
$20,001-$40,000	152,399	$ 4,633,391,118	*	$ 2,621,573,418	$ 6,702,404	0.14%
$40,001-$80,000	389,829	$ 23,754,524,151	*	$ 16,533,883,239	$ 246,657,329	1.04%
$80,001-$100,000	224,768	$ 20,244,804,965	*	$ 15,707,230,678	$ 311,623,278	1.54%
$100,001-$200,000	709,527	$ 98,388,021,676	*	$ 81,711,370,244	$ 1,948,817,121	1.98%
$200,001 & above	349,459	$ 271,543,621,531	$ 68,982,591,945	$ 177,909,988,989	$ 3,519,189,367	1.30%
Total	**1,935,461**	**$ 416,595,992,783**	**$ 68,982,591,945**	**$ 295,096,768,228**	**$ 6,037,430,214**	**1.45%**

[1] Ohio income tax divided by federal adjusted gross income. Resident and non-resident tax credits have been subtracted in calculating income tax liability, but federal adjusted gross income includes all resident and non-resident income.

*Some data suppressed for confidentiality purposes. Counts and dollars for the suppressed items are included in the totals for the column.

Source: Ohio Department of Taxation

Table 17

Individual Income Tax: Taxable Year 2023 IT-1040 Returns Claiming Single Filing Status, by Income Level

Income Level	Number of Returns	Federal Adjusted Gross Income	Ohio Taxable Business Income	Ohio Taxable Nonbusiness Income	Ohio Income Tax Liability	Effective Tax Rate [1]
$5,000 & under	244,678	$ (1,126,172,162)	*	$ 360,875,679	$ 1,074,186	-0.10%
$5,001-$10,000	255,472	$ 1,924,076,396	*	$ 1,301,136,207	$ 103,279	0.01%
$10,001-$15,000	270,608	$ 3,383,151,855	*	$ 2,412,244,502	$ 117,160	0.00%
$15,001-$20,000	254,117	$ 4,435,427,801	*	$ 3,247,270,004	$ 173,818	0.00%
$20,001-$40,000	916,752	$ 27,477,682,326	*	$ 22,493,087,246	$ 167,283,091	0.61%
$40,001-$80,000	1,077,057	$ 60,468,872,637	*	$ 52,885,474,965	$ 987,323,833	1.63%
$80,001-$100,000	191,308	$ 16,987,727,890	*	$ 14,955,163,448	$ 318,947,037	1.88%
$100,001-$200,000	207,621	$ 27,031,848,732	*	$ 23,323,372,678	$ 555,561,438	2.06%
$200,001 & above	55,560	$ 49,077,979,157	$ 14,161,034,187	$ 30,268,801,208	$ 544,487,134	1.11%
Total	**3,473,173**	**$ 189,660,594,632**	**$ 14,161,034,187**	**$ 151,247,425,938**	**$ 2,575,070,976**	**1.36%**

[1] Ohio income tax divided by federal adjusted gross income. Resident and non-resident tax credits have been subtracted in calculating income tax liability, but federal adjusted gross income includes all resident and non-resident income.

*Some data suppressed for confidentiality purposes. Counts and dollars for the suppressed items are included in the totals for the column.

Source: Ohio Department of Taxation

Individual Income Tax (continued)

Table 18

Individual Income Tax: Taxable Year 2023 IT-1040 Returns Claiming Married Filing Separate Status, by Income Level

Income Level	Number of Returns	Federal Adjusted Gross Income	Ohio Taxable Business Income	Ohio Taxable Nonbusiness Income	Ohio Income Tax Liability	Effective Tax Rate [1]
$5,000 & under	5,690	$ (246,806,593)	*	$ 12,505,738	$ 103,334	-0.04%
$5,001-$10,000	4,324	$ 33,119,560	*	$ 14,177,013	$ 4,314	0.01%
$10,001-$15,000	6,206	$ 78,355,864	*	$ 41,228,184	$ 12,548	0.02%
$15,001-$20,000	7,487	$ 131,866,081	*	$ 85,395,397	$ 9,764	0.01%
$20,001-$40,000	61,734	$ 1,949,804,008	*	$ 1,574,537,818	$ 16,195,380	0.83%
$40,001-$80,000	164,961	$ 9,612,726,056	*	$ 8,588,351,617	$ 169,726,312	1.77%
$80,001-$100,000	43,266	$ 3,859,509,392	*	$ 3,576,636,144	$ 80,397,988	2.08%
$100,001-$200,000	50,404	$ 6,429,382,218	$ 11,233,642	$ 5,972,506,213	$ 152,339,129	2.37%
$200,001 & above	6,972	$ 10,767,681,272	$ 4,546,663,649	$ 5,877,768,195	$ 71,368,486	0.66%
Total	**351,044**	**$ 32,615,637,858**	**$ 4,557,897,291**	**$ 25,743,106,320**	**$ 490,157,255**	**1.50%**

[1] Ohio income tax divided by federal adjusted gross income. Resident and non-resident tax credits have been subtracted in calculating income tax liability, but federal adjusted gross income includes all resident and non-resident income.

*Some data suppressed for confidentiality purposes. Counts and dollars for the suppressed items are included in the totals for the column.

Source: Ohio Department of Taxation

Table 19

Individual Income Tax: Taxable Year 2023 IT-1040 Returns, by Ohio Income Tax Base Level[1]

Income Level	Number of Returns	$20 Exemption Credit	Joint Filer Credit	Ohio Income Tax Liability
$5,000 & under	664,273	$ 16,984,020	$ 242	$ 20,809
$5,001-$10,000	343,271	$ 7,997,980	$ 842	$ 56,320
$10,001-$15,000	333,232	$ 8,614,840	$ 1,704	$ 103,411
$15,001-$20,000	306,195	$ 8,543,840	$ 2,379	$ 134,645
$20,001-$40,000	1,173,577	$ 17,616,780	$ 3,982,371	$ 321,714,966
$40,001-$80,000	1,474,641	*	$ 28,377,716	$ 1,623,407,181
$80,001-$100,000	389,179	*	$ 15,647,060	$ 750,488,894
$100,001-$200,000	757,049	*	$ 87,661,510	$ 2,549,377,928
$200,001 & above	318,261	*	$ 98,187,809	$ 3,857,354,291
Total	**5,759,678**	**$ 59,757,460**	**$ 233,861,633**	**$ 9,102,658,445**

[1]Ohio Income Tax Base = Ohio Adjusted Gross Income less personal and dependent exemptions

*Some data suppressed for confidentiality purposes. Counts and dollars for the suppressed items are included in the totals for the column.

Source: Ohio Department of Taxation

Individual Income Tax (continued)

Table 20

Individual Income Tax: Taxable Year 2023 IT-1040 Returns Claiming the Joint Filer Credit, by Income Level

Income Level	Number of Returns	Federal Adjusted Gross Income	Ohio Taxable Business Income	Ohio Taxable Nonbusiness Income	Ohio Income Tax Liability	Effective Tax Rate [1]
Under $5,000	97	$ (16,685,363)	*	$ 75,621,688	$ 1,076,767	-6.45%
$5,001-$10,000	14	$ 104,426	*	$ 2,082,329	$ 53,366	51.10%
$10,001-$15,000	31	$ 385,331	*	$ 2,229,254	$ 28,859	7.49%
$15,001-$20,000	45	$ 788,594	*	$ 6,758,044	$ 146,627	18.59%
$20,001-$40,000	8,316	$ 303,718,562	*	$ 260,580,459	$ 1,897,199	0.62%
$40,001-$80,000	178,747	$ 11,388,650,836	*	$ 8,969,064,708	$ 136,578,427	1.20%
$80,001-$100,000	149,227	$ 13,480,575,983	*	$ 11,268,126,748	$ 223,036,902	1.65%
$100,001-$200,000	543,363	$ 75,583,042,015	*	$ 66,802,879,386	$ 1,603,821,791	2.12%
$200,000 & above	247,466	$ 166,795,370,023	$ 41,875,326,730	$ 111,633,644,694	$ 2,425,907,542	1.45%
Total	**1,127,306**	**$ 267,535,950,407**	**$ 41,875,326,730**	**$ 199,020,987,310**	**$ 4,392,547,480**	**1.64%**

[1] Ohio income tax divided by federal adjusted gross income. Resident and non-resident tax credits have been subtracted in calculating income tax liability, but federal adjusted gross income includes all resident and non-resident income.

*Some data suppressed for confidentiality purposes. Counts and dollars for the suppressed items are included in the totals for the column.

Source: Ohio Department of Taxation

Table 21

Individual Income Tax: Taxable Year 2023 IT-1040 Returns Claiming the Senior Citizen Credit, by Income Level

Income Level	Number of Returns	Federal Adjusted Gross Income	Ohio Taxable Business Income	Ohio Taxable Nonbusiness Income	Senior Citizen Credit	Retirement Income Credit	Ohio Income Tax Liability
Under $5,000	56,425	$ (1,574,968,114)	*	$ 15,847,485	$ 2,821,250	$ 1,705,038	$ 56,559
$5,001-$10,000	49,365	$ 374,557,186	*	$ 145,911,971	$ 2,468,250	$ 4,137,077	$ 22,035
$10,001-$15,000	57,251	$ 716,811,822	*	$ 389,985,249	$ 2,862,550	$ 6,613,550	$ 24,979
$15,001-$20,000	56,516	$ 987,145,557	*	$ 583,319,641	$ 2,825,800	$ 7,230,225	$ 24,729
$20,001-$40,000	199,048	$ 5,903,696,546	*	$ 3,599,082,808	$ 9,952,400	$ 27,379,884	$ 7,632,733
$40,001-$80,000	328,375	$ 19,304,949,821	*	$ 12,285,115,490	$ 16,418,750	$ 47,684,831	$ 156,812,524
$80,001-$100,000	112,913	$ 10,109,687,486	*	$ 6,644,465,042	$ 5,645,650	$ 16,731,130	$ 114,609,208
$100,001-$200,000	117,710	$ 14,074,664,625	*	$ 8,236,122,451	$ 5,885,500	$ 18,418,234	$ 149,401,155
$200,000 & above	1,127	$ 343,496,857	*	$ 54,593,929	$ 56,350	$ 167,160	$ 870,482
Total	**978,730**	**$ 50,240,041,786**	*****	**$ 31,954,444,067**	**$ 48,936,500**	**$ 130,067,129**	**$ 429,454,404**

*Some data suppressed for confidentiality purposes. Counts and dollars for the suppressed items are included in the totals for the column.

Source: Ohio Department of Taxation

Individual Income Tax (continued)

Table 22

Individual Income Tax: Taxable Year 2023 IT-1040 Returns, by County

County	Number of Returns	Federal Adjusted Gross Income	Ohio Income Tax Liability
Adams	12,656	$ 978,138,688	$ 11,562,478
Allen	47,174	$ 3,285,037,816	$ 57,241,021
Ashland	24,797	$ 1,630,060,412	$ 27,590,158
Ashtabula	43,063	$ 2,543,578,239	$ 40,579,251
Athens	23,308	$ 1,425,726,604	$ 24,195,769
Auglaize	23,023	$ 1,834,731,621	$ 37,314,330
Belmont	28,842	$ 2,049,225,005	$ 35,849,955
Brown	18,861	$ 1,191,485,792	$ 19,877,416
Butler	175,372	$ 14,472,324,615	$ 288,198,511
Carroll	12,055	$ 878,807,342	$ 15,223,463
Champaign	18,238	$ 1,250,060,283	$ 22,156,637
Clark	62,247	$ 3,982,417,586	$ 66,779,875
Clermont	100,558	$ 8,654,823,240	$ 172,860,447
Clinton	19,859	$ 1,334,646,758	$ 23,586,770
Columbiana	46,663	$ 3,136,097,418	$ 53,754,305
Coshocton	15,773	$ 944,568,166	$ 15,054,004
Crawford	19,787	$ 1,175,215,010	$ 19,403,066
Cuyahoga	589,958	$ 51,804,605,646	$ 1,047,233,801
Darke	24,158	$ 1,675,544,487	$ 27,845,380
Defiance	18,409	$ 1,275,754,519	$ 21,318,341
Delaware	106,157	$ 14,983,421,347	$ 348,530,122
Erie	37,691	$ 2,722,525,296	$ 48,281,981
Fairfield	74,255	$ 6,096,403,988	$ 118,527,611
Fayette	13,180	$ 825,320,911	$ 14,055,522
Franklin	655,951	$ 56,427,419,443	$ 1,132,291,980
Fulton	21,261	$ 1,670,346,096	$ 28,847,714
Gallia	11,898	$ 738,494,866	$ 12,249,272
Geauga	45,143	$ 5,716,526,522	$ 117,214,505
Greene	78,285	$ 7,204,823,791	$ 137,130,111
Guernsey	17,648	$ 1,149,577,499	$ 19,347,043
Hamilton	396,069	$ 40,419,594,001	$ 853,120,245
Hancock	36,981	$ 3,126,941,096	$ 63,054,412
Hardin	12,599	$ 759,769,660	$ 12,818,275
Harrison	6,530	$ 485,997,403	$ 8,373,506
Henry	13,661	$ 978,417,807	$ 16,976,281
Highland	18,464	$ 1,091,090,231	$ 17,853,674
Hocking	11,859	$ 743,302,708	$ 12,659,847
Holmes	19,216	$ 1,517,862,292	$ 23,569,341
Huron	28,962	$ 1,856,713,687	$ 31,590,414
Jackson	13,577	$ 824,837,920	$ 14,155,992
Jefferson	28,801	$ 1,875,188,106	$ 31,373,575
Knox	27,494	$ 2,035,117,885	$ 36,669,407
Lake	121,284	$ 9,702,763,265	$ 185,428,625
Lawrence	24,541	$ 1,571,839,809	$ 27,310,908
Licking	83,209	$ 6,776,280,283	$ 131,509,937
Logan	22,327	$ 1,583,126,951	$ 28,707,981
Lorain	151,318	$ 11,931,101,499	$ 228,736,836
Lucas	193,024	$ 14,109,015,458	$ 263,853,185
Madison	19,665	$ 1,636,414,976	$ 30,630,130
Mahoning	106,094	$ 7,522,548,145	$ 134,832,741
Marion	27,190	$ 1,661,716,409	$ 27,612,452
Medina	92,880	$ 8,875,833,011	$ 182,002,666
Meigs	8,701	$ 533,895,238	$ 8,227,268
Mercer	20,829	$ 1,841,425,796	$ 31,920,669
Miami	52,828	$ 4,415,267,407	$ 83,263,039
Monroe	6,221	$ 438,022,905	$ 7,592,342
Montgomery	247,679	$ 18,165,498,639	$ 332,228,679
Morgan	5,828	$ 325,299,460	$ 5,203,596
Morrow	15,630	$ 1,084,506,177	$ 19,016,203
Muskingum	39,715	$ 2,587,323,094	$ 45,646,182
Noble	5,119	$ 388,495,800	$ 6,228,372
Ottawa	21,237	$ 1,698,945,297	$ 31,089,364
Paulding	8,925	$ 621,506,558	$ 9,955,298
Perry	15,445	$ 1,056,129,950	$ 18,819,115
Pickaway	25,969	$ 1,962,092,820	$ 37,022,763
Pike	11,170	$ 670,876,227	$ 11,230,505
Portage	76,535	$ 6,024,002,957	$ 115,809,513
Preble	18,465	$ 1,204,789,671	$ 20,317,154
Putnam	16,858	$ 1,412,478,899	$ 26,942,527
Richland	55,929	$ 3,597,571,892	$ 60,068,336
Ross	32,110	$ 2,110,161,619	$ 36,614,020
Sandusky	29,650	$ 1,896,394,937	$ 31,777,823
Scioto	28,571	$ 1,809,945,092	$ 30,860,447
Seneca	26,014	$ 1,622,885,084	$ 26,979,450
Shelby	23,384	$ 1,742,298,128	$ 32,097,541
Stark	180,556	$ 13,447,812,647	$ 250,849,762
Summit	259,199	$ 21,917,622,053	$ 443,798,560
Trumbull	93,988	$ 5,922,863,183	$ 98,519,916
Tuscarawas	42,995	$ 3,100,646,550	$ 54,796,397
Union	30,979	$ 3,369,838,518	$ 74,405,373
Van Wert	13,546	$ 891,416,824	$ 14,482,313
Vinton	4,960	$ 294,914,088	$ 4,844,809
Warren	117,041	$ 13,516,567,276	$ 297,208,298
Washington	27,962	$ 2,015,200,062	$ 34,653,798
Wayne	53,214	$ 3,879,317,969	$ 66,612,130
Williams	18,014	$ 1,139,197,752	$ 18,725,077
Wood	62,618	$ 5,375,233,346	$ 105,732,189
Wyandot	10,844	$ 749,821,167	$ 13,091,185
County total	**5,550,743**	**$ 456,973,446,690**	**$ 8,873,571,282**
Other [1]	208,935	$ 181,898,778,583	$ 229,087,163
State total	**5,759,678**	**$ 638,872,225,273**	**$ 9,102,658,445**

[1] Includes non-resident returns

Source: Ohio Department of Taxation

Kilowatt-Hour Tax

Table 23

Kilowatt-Hour Tax: Tax Liability, by Tier and Self-Assessors, Fiscal Years 2021-2025

Fiscal Year	Distributions to End-Users			Self-Assessor Taxpayers	Total Tax Liability
	Tier 1 : < 2,000 Kwh	Tier 2: 2,001-15,000 Kwh	Tier 3: > 15,001 Kwh		
2021	$ 250,594,692	$ 65,060,329	$ 155,137,329	$ 57,875,775	$ 528,668,125
2022	$ 252,165,638	$ 65,996,896	$ 160,446,670	$ 60,499,881	$ 539,109,085
2023	$ 245,440,701	$ 63,178,581	$ 163,334,200	$ 60,383,830	$ 532,337,312
2024	$ 239,142,478	$ 61,679,304	$ 163,999,008	$ 66,729,727	$ 531,550,517
2025	$ 229,418,714	$ 61,568,935	$ 149,846,029	$ 67,266,677	$ 508,100,355

Source: Ohio Department of Taxation

Motor Vehicle Fuel Tax

Table 24

Motor Vehicle Fuel Tax: Calendar Year 2024, Distributions to Local Governments by County

County Name	Distributions			Total	County Name	Distributions			Total
	County	Townships	Municipalities			County	Townships	Municipalities	
Adams	$ 3,871,745	$ 2,156,647	$ 480,688	$ 6,509,079	Logan	$ 3,871,745	$ 2,448,310	$ 1,373,739	$ 7,693,794
Allen	$ 3,871,745	$ 2,001,458	$ 2,617,874	$ 8,491,077	Lorain	$ 3,871,745	$ 2,661,448	$ 13,553,334	$ 20,086,526
Ashland	$ 3,871,745	$ 2,156,647	$ 1,488,915	$ 7,517,306	Lucas	$ 3,871,745	$ 2,270,241	$ 16,411,947	$ 22,553,932
Ashtabula	$ 3,871,745	$ 3,900,017	$ 2,669,396	$ 10,441,157	Madison	$ 3,871,745	$ 2,012,870	$ 1,162,148	$ 7,046,763
Athens	$ 3,871,745	$ 2,032,924	$ 963,717	$ 6,868,385	Mahoning	$ 3,871,745	$ 2,957,115	$ 4,888,611	$ 11,717,471
Auglaize	$ 3,871,745	$ 2,012,870	$ 1,801,415	$ 7,686,030	Marion	$ 3,871,745	$ 2,165,400	$ 1,856,621	$ 7,893,765
Belmont	$ 3,871,745	$ 2,387,967	$ 1,673,056	$ 7,932,768	Medina	$ 3,871,745	$ 2,704,803	$ 5,176,308	$ 11,752,855
Brown	$ 3,871,745	$ 2,300,423	$ 817,531	$ 6,989,698	Meigs	$ 3,871,745	$ 1,725,317	$ 318,063	$ 5,915,125
Butler	$ 3,871,745	$ 3,428,245	$ 10,764,716	$ 18,064,705	Mercer	$ 3,871,745	$ 2,019,939	$ 1,420,153	$ 7,311,836
Carroll	$ 3,871,745	$ 2,027,886	$ 325,897	$ 6,225,527	Miami	$ 3,871,745	$ 1,739,003	$ 4,038,433	$ 9,649,180
Champaign	$ 3,871,745	$ 1,725,317	$ 987,427	$ 6,584,489	Monroe	$ 3,871,745	$ 2,587,976	$ 222,383	$ 6,682,104
Clark	$ 3,871,745	$ 1,793,787	$ 3,612,513	$ 9,278,044	Montgomery	$ 3,871,745	$ 2,187,033	$ 22,325,926	$ 28,384,704
Clermont	$ 3,871,745	$ 3,447,747	$ 1,062,764	$ 8,382,255	Morgan	$ 3,871,745	$ 2,012,870	$ 173,615	$ 6,058,230
Clinton	$ 3,871,745	$ 1,869,094	$ 1,184,181	$ 6,925,019	Morrow	$ 3,871,745	$ 2,300,423	$ 395,715	$ 6,567,882
Columbiana	$ 3,871,745	$ 2,701,005	$ 2,409,232	$ 8,981,981	Muskingum	$ 3,871,745	$ 3,680,343	$ 1,749,289	$ 9,301,377
Coshocton	$ 3,871,745	$ 3,163,082	$ 806,892	$ 7,841,719	Noble	$ 3,871,745	$ 2,156,647	$ 182,656	$ 6,211,048
Crawford	$ 3,871,745	$ 2,300,423	$ 1,654,094	$ 7,826,262	Ottawa	$ 3,871,745	$ 1,725,317	$ 961,607	$ 6,558,669
Cuyahoga	$ 3,871,745	$ 330,573	$ 57,172,042	$ 61,374,360	Paulding	$ 3,871,745	$ 1,725,317	$ 518,347	$ 6,115,408
Darke	$ 3,871,745	$ 2,891,482	$ 1,533,747	$ 8,296,974	Perry	$ 3,871,745	$ 2,012,870	$ 674,394	$ 6,559,009
Defiance	$ 3,871,745	$ 1,725,317	$ 1,226,327	$ 6,823,388	Pickaway	$ 3,871,745	$ 2,167,580	$ 1,435,478	$ 7,474,802
Delaware	$ 3,871,745	$ 3,385,607	$ 3,643,201	$ 10,900,553	Pike	$ 3,871,745	$ 2,012,870	$ 375,350	$ 6,259,964
Erie	$ 3,871,745	$ 1,365,199	$ 2,757,111	$ 7,994,055	Portage	$ 3,871,745	$ 2,716,570	$ 3,977,320	$ 10,565,634
Fairfield	$ 3,871,745	$ 2,238,169	$ 4,128,410	$ 10,238,323	Preble	$ 3,871,745	$ 1,725,317	$ 1,031,559	$ 6,628,621
Fayette	$ 3,871,745	$ 1,437,764	$ 880,307	$ 6,189,816	Putnam	$ 3,871,745	$ 2,156,647	$ 1,093,427	$ 7,121,818
Franklin	$ 3,871,745	$ 2,773,256	$ 63,012,435	$ 69,657,435	Richland	$ 3,871,745	$ 2,702,113	$ 4,320,842	$ 10,894,700
Fulton	$ 3,871,745	$ 1,749,806	$ 1,298,275	$ 6,919,825	Ross	$ 3,871,745	$ 2,377,055	$ 1,511,846	$ 7,760,646
Gallia	$ 3,871,745	$ 2,157,690	$ 276,629	$ 6,306,064	Sandusky	$ 3,871,745	$ 1,751,812	$ 1,615,791	$ 7,239,348
Geauga	$ 3,871,745	$ 2,591,257	$ 1,212,991	$ 7,675,993	Scioto	$ 3,871,745	$ 2,376,149	$ 1,027,497	$ 7,275,391
Greene	$ 3,871,745	$ 1,850,442	$ 6,750,337	$ 12,472,524	Seneca	$ 3,871,745	$ 2,156,647	$ 1,907,465	$ 7,935,856
Guernsey	$ 3,871,745	$ 2,731,752	$ 815,330	$ 7,418,826	Shelby	$ 3,871,745	$ 2,012,870	$ 1,745,457	$ 7,630,072
Hamilton	$ 3,871,745	$ 3,952,970	$ 28,002,550	$ 35,827,264	Stark	$ 3,871,745	$ 4,522,092	$ 9,080,256	$ 17,474,093
Hancock	$ 3,871,745	$ 2,479,657	$ 2,714,060	$ 9,065,461	Summit	$ 3,871,745	$ 1,713,837	$ 23,777,092	$ 29,362,674
Hardin	$ 3,871,745	$ 2,156,647	$ 884,133	$ 6,912,524	Trumbull	$ 3,871,745	$ 3,853,546	$ 5,053,886	$ 12,779,177
Harrison	$ 3,871,745	$ 2,156,647	$ 411,277	$ 6,439,668	Tuscarawas	$ 3,871,745	$ 3,174,404	$ 3,461,845	$ 10,507,993
Henry	$ 3,871,745	$ 1,869,094	$ 887,720	$ 6,628,558	Union	$ 3,871,745	$ 2,068,121	$ 1,642,487	$ 7,582,352
Highland	$ 3,871,745	$ 2,455,425	$ 786,509	$ 7,113,679	Van Wert	$ 3,871,745	$ 1,725,317	$ 900,011	$ 6,497,073
Hocking	$ 3,871,745	$ 1,601,254	$ 436,957	$ 5,909,955	Vinton	$ 3,871,745	$ 1,725,317	$ 181,131	$ 5,778,193
Holmes	$ 3,871,745	$ 2,012,870	$ 279,522	$ 6,164,136	Warren	$ 3,871,745	$ 2,677,597	$ 5,973,196	$ 12,522,538
Huron	$ 3,871,745	$ 2,731,752	$ 2,202,966	$ 8,806,463	Washington	$ 3,871,745	$ 3,187,044	$ 1,272,240	$ 8,331,029
Jackson	$ 3,871,745	$ 1,725,317	$ 780,090	$ 6,377,152	Wayne	$ 3,871,745	$ 2,346,524	$ 3,155,495	$ 9,373,764
Jefferson	$ 3,871,745	$ 2,040,414	$ 1,845,409	$ 7,757,567	Williams	$ 3,871,745	$ 1,725,317	$ 1,220,830	$ 6,817,891
Knox	$ 3,871,745	$ 3,190,344	$ 1,180,611	$ 8,242,699	Wood	$ 3,871,745	$ 2,954,351	$ 4,399,480	$ 11,225,575
Lake	$ 3,871,745	$ 1,082,277	$ 9,604,158	$ 14,558,179	Wyandot	$ 3,871,745	$ 1,869,094	$ 820,328	$ 6,561,166
Lawrence	$ 3,871,745	$ 2,091,853	$ 1,107,730	$ 7,071,327					
Licking	$ 3,871,745	$ 3,732,551	$ 5,628,448	$ 13,232,744	**Total**	**$340,713,517**	**$ 204,704,362**	**$ 395,163,181**	**$ 940,581,060**

Source: Records of the Ohio Department of Taxation.

Table 25

Motor Vehicle Fuel Tax: Fiscal year 2021-2025, Gross Taxable Gallons of Motor Vehicle Fuel

	2021	2022	2023	2024	2025
Gasoline	4,669,254,413	4,830,095,714	4,787,990,022	4,841,293,914	4,861,305,876
Diesel	1,735,833,976	1,758,086,180	1,701,636,288	1,847,474,592	1,863,423,864
Special Fuels[1]	24,019,364	24,076,801	24,074,500	23,761,082	26,637,567
Total	**6,429,107,753**	**6,612,258,695**	**6,513,700,810**	**6,712,529,588**	**6,751,367,307**

[1] Includes kerosene, biodiesel, compressed natural gas, and propane fuel used to operate motor vehicles on public highways and waterways.

Source: Ohio Department of Taxation

Natural Gas Distribution Tax

Table 26

Natural Gas Distribution Tax:Tax Liability (in millions) Fiscal Years 2021-2025
Mcf per Month Distributed to End Users

Fiscal Year	First 100 Mcf	101 to 2,000 Mcf	2,001 or more Mcf	Total Flex Customers	Total Tax Liability
2021	$ 53.0	$ 7.2	$ 3.0	$ 5.9	$ 69.1
2022	$ 52.9	$ 7.5	$ 3.4	$ 6.2	$ 70.0
2023	$ 50.9	$ 7.2	$ 3.2	$ 6.1	$ 67.4
2024	$ 47.6	$ 6.9	$ 2.9	$ 6.5	$ 63.8
2025	$ 52.5	$ 7.7	$ 3.1	$ 6.6	$ 69.8

Source: Ohio Department of Taxation

Petroleum Activity Tax

Table 27

Petroleum Activity Tax: Fiscal Year 2025, Tax Return Summary (in millions)

Total Gross Receipts	Number of Filers	Total Gross Receipts	Gross Receipts Highway	Gross Receipts Non-Highway	Total Tax Due
Less than $100,000	110	$1.5	$1.0	$0.5	<$0.1
$100,000 - $499,999	20	5.9	2.4	3.4	$0.0
$500,000 - $1,999,999	26	24.6	12.7	11.9	$0.2
$2,000,000 - $9,999,999	24	134.6	98.1	36.4	$0.9
$10,000,000 - or more	34	16,911.7	15,206.0	1,705.7	$93.1
Total	**214**	**$17,078.3**	**$15,320.2**	**$1,758.0**	**$94.2**

Source: Ohio Department of Taxation

Public Utility ExciseTax

Table 28

Public Utility Excise Tax Levied by Class of Utility: Tax Years 2020-2024 (dollars in millions)

Class of Utility	Tax Rate	Number of Taxpayers[1]	2020	2021	2022	2023	2024
Natural Gas	4.75%	30	$116.1	$132.5	$160.5	$155.1	$147.8
Pipeline[2]	6.75%	24	9.0	9.1	11.0	11.3	11.9
Waterworks & Other	4.75%	12	6.6	6.6	7.1	7.4	7.0
Totals		**66**	**$131.7**	**$148.2**	**$178.6**	**$173.8**	**$166.8**

[1] Number of taxpayers in most recent tax year.

Source: Ohio Department of Taxation

Sales & Use Tax

Table 29A

State and Permissive (Local) Sales and Use Tax: Fiscal Year 2025 July - December Collections by Industrial Classification

Industrial Classification and Subsector	2012 North American Industry Classification (NAICS) Codes	Number of Business Entities[1]	State Sales & Use Tax Collections	Permissive Sales and Use Tax Collections	Total (State and Permissive) Tax Collections
Agriculture, Forestry, and Fishing	111100-115310	2,091	$ 8,048,063	$ 1,917,719	$ 9,965,782
Mining	211110-213110	191	$ 19,097,724	$ 2,763,092	$ 21,860,816
Utilities (excluding telecommunications)	221100-221500	207	$ 32,180,883	$ 6,173,111	$ 38,353,994
Construction	236110-238900	3,783	$ 67,630,192	$ 15,884,287	$ 83,514,478
Manufacturing	311110-339900	19,243	$ 325,328,623	$ 77,533,881	$ 402,862,504
Wholesale Trade	423100-425120	8,292	$ 303,030,148	$ 72,442,421	$ 375,472,568
Retail Trade:					
Motor Vehicle and Parts Dealers[2]	441110-441300	4,459	$ 254,576,987	$ 59,802,894	$ 314,379,880
Furniture and Home Furnishings Stores	442110-442299	2,548	$ 117,384,863	$ 28,285,565	$ 145,670,428
Electronic and Appliance Stores	443111-443142	1,576	$ 109,452,594	$ 24,896,620	$ 134,349,214
Building Material and Garden Equipment & Supplies	444110-444200	4,625	$ 577,482,306	$ 130,325,943	$ 707,808,249
Food and Beverage Stores	445110-445310	6,090	$ 280,105,283	$ 62,310,963	$ 342,416,246
Health and Personal Care Stores	446110-446190	5,388	$ 138,945,795	$ 30,837,558	$ 169,783,353
Gasoline Stations	447100	1,368	$ 106,512,907	$ 24,259,421	$ 130,772,327
Clothing and Clothing Accessories Stores	448110-448320	6,638	$ 236,263,796	$ 54,249,297	$ 290,513,093
Sporting Goods, Hobby, Book, and Music Stores	451110-451220	4,633	$ 105,157,202	$ 23,572,503	$ 128,729,706
General Merchandise Stores	452110-452900	4,117	$ 663,095,875	$ 135,084,943	$ 798,180,818
Miscellaneous Store Retailers	453110-453990	16,673	$ 323,434,875	$ 78,238,832	$ 401,673,707
Nonstore Retailers	454110-454390	11,358	$ 839,217,037	$ 192,658,049	$ 1,031,875,086
Transportation and Warehousing	481000-493100	2,070	$ 51,706,730	$ 13,985,715	$ 65,692,445
Information (including telecommunications)	511110-519100	4,498	$ 465,262,063	$ 112,007,985	$ 577,270,048
Finance and Insurance	522110-525990	593	$ 69,062,683	$ 18,496,678	$ 87,559,361
Real Estate, and Rental & Leasing of Property	531110-533110	4,198	$ 217,880,452	$ 52,374,717	$ 270,255,169
Professional, Scientific and Technical Services	541110-541990	9,197	$ 219,431,665	$ 56,143,178	$ 275,574,842
Management of Companies (Holding Companies)	551111-551112	114	$ (765,248)	$ (611,887)	$ (1,377,135)
Administrative & Support Services, and Waste Management & Remediation Services	561110-562000	10,196	$ 183,207,918	$ 45,929,064	$ 229,136,982
Education, Health Care and Social Assistance	611000-624410	4,082	$ 16,880,291	$ 4,280,260	$ 21,160,550
Arts, Entertainment, and Recreation	711100-713900	5,316	$ 62,505,902	$ 14,693,985	$ 77,199,888
Accommodation and Food Services	721110-722515	19,389	$ 529,527,156	$ 134,026,424	$ 663,553,580
Other Services	811110-813000	21,406	$ 212,246,786	$ 51,037,312	$ 263,284,098
Unclassified	n/a	15,894	$ 137,385,786	$ 45,950,139	$ 183,335,926
SUBTOTAL		**200,233**	**$ 6,671,277,335**	**$ 1,569,550,669**	**$ 8,240,828,004**

Collections from Clerks of Court2	State Sales & Use Tax Collections	Permissive Sales & Use Tax Collections	Total (State and Permissive) Sales & Use Tax Collections
Collections from sales of motor vehicles	$ 948,486,021	$ 231,115,883	$ 1,179,601,904
Collections from sales of watercraft	$ 11,390,929	$ 2,621,780	$ 14,012,709
SUBTOTAL OF COLLECTIONS FROM CLERK OF COURT	**$ 959,876,950**	**$ 233,737,664**	**$ 1,193,614,614**
TOTAL	**$ 7,631,154,285**	**$ 1,803,288,333**	**$ 9,434,442,617**

[1] Indicates the number of separate legal entities (not the number of separate locations) that filed and remitted sales or use tax at any time during the July 2024 through December 2024 period.

[2] Tax collections from automobile and watercraft sales are listed separately and are not assigned an industrial category. Such taxes are collected by the county clerk of court and then remitted to the state.

Source: Ohio Department of Taxation

Sales & Use Tax

Table 29B

State and Permissive (Local) Sales and Use Tax: Fiscal Year 2025 January - June Collections by Industrial Classifications

Industrial Classification	2022 North American Industry Classification(NAICS) Industry Codes	Number of Entites [footnote 1]	State Sales & Use Tax Collections	Permissive Sales & Use Tax Collections	Total (State and Permissive) Sales & Use Tax Collections
Agriculture, Forestry, and Fishing	110000-115319	2,030	$ 10,346,639	$ 2,390,026	$ 12,736,665
Mining	211100-213119	198	$ 11,455,783	$ 4,929,545	$ 16,385,328
Utilities (excluding telecommunications)	221100-221599	216	$ 101,747,441	$ 28,050,926	$ 129,798,367
Construction	236110-238999	3,662	$ 62,400,777	$ 16,382,900	$ 78,783,676
Manufacturing	311110-339999	19,585	$ 343,208,594	$ 85,445,044	$ 428,653,638
Wholesale Trade	423100-425129	8,532	$ 276,452,039	$ 70,123,304	$ 346,575,344
Retail Trade of Motor Vehicle and Parts Dealers [footnote 2]	441100-441399	4,415	$ 248,255,131	$ 61,652,365	$ 309,907,496
Retail Trade of Furniture and Home Furnishings Stores	449100-449129	2,483	$ 108,478,935	$ 28,228,181	$ 136,707,116
Retail Trade of Electronic and Appliance Stores	449211-449219	1,556	$ 105,323,676	$ 28,227,359	$ 133,551,035
Retail Trade of Building Material and Garden Equipment & Supplies	444100-444299	4,844	$ 586,612,433	$ 139,369,177	$ 725,981,611
Retail Trade of Food and Beverage Stores	445100-445329	6,220	$ 262,446,335	$ 70,427,256	$ 332,873,591
Retail Trade of Health and Personal Care Stores	456110-456199	5,468	$ 128,266,564	$ 33,898,938	$ 162,165,502
Retail Trade from Gasoline Stations	457100-457219	1,554	$ 113,193,166	$ 27,948,052	$ 141,141,218
Retail Trade of Clothing and Clothing Accessories Stores	458100-458329	6,815	$ 211,054,395	$ 57,242,936	$ 268,297,330
Retail Trade of Sporting Goods, Hobby, Book, and Music Stores	459100-459939	11,068	$ 200,142,543	$ 51,445,402	$ 251,587,945
Retail Trade of General Merchandise Stores	455100-455219	3,520	$ 566,140,320	$ 136,958,058	$ 703,098,378
Miscellaneous Store Retailers	459990-459999	15,033	$ 443,997,774	$ 114,139,883	$ 558,137,657
Transportation and Warehousing	481000-493199	1,959	$ 54,304,163	$ 15,548,264	$ 69,852,426
Information (including telecommunications)	512100-519299	4,809	$ 966,588,010	$ 238,012,324	$ 1,204,600,334
Finance and Insurance	521110-525999	630	$ 59,951,163	$ 15,737,846	$ 75,689,010
Real Estate, and Rental & Leasing of Property	531110-533119	4,187	$ 221,541,821	$ 56,146,552	$ 277,688,373
Professional, Scientific and Technical Services	541100-541999	9,246	$ 292,710,969	$ 82,689,828	$ 375,400,796
Management of Companies (Holding Companies)	551111-551119	150	$ 8,570,084	$ 2,080,748	$ 10,650,832
Administrative & Support Services, and Waste Management & Remediation Services	561110-562999	9,547	$ 172,482,544	$ 44,271,564	$ 216,754,109
Education, Health Care and Social Assistance	611000-624419	4,026	$ 19,040,007	$ 5,016,945	$ 24,056,952
Arts, Entertainment, and Recreation	711100-713999	5,396	$ 59,515,062	$ 14,582,842	$ 74,097,904
Accommodation and Food Services	721110-722515	18,347	$ 466,678,809	$ 124,155,605	$ 590,834,414
Other Services	811100-814119	20,385	$ 210,678,578	$ 53,575,476	$ 264,254,055
Unclassified	900000-999999 or n/a	16,941	$ 47,291,868	$ 12,262,247	$ 59,554,115
SUBTOTAL OF ENTITY COUNTS AND COLLECTIONS BY INDUSTRIAL CLASSIFICATION	**(All Sectors)**	**192,822**	**$ 6,358,875,625**	**$ 1,620,939,592**	**$ 7,979,815,217**

Collections from Clerks of Court [footnote 2]	State Sales & Use Tax Collections	Permissive Sales & Use Tax Collections	Total (State and Permissive) Sales & Use Tax Collections
Collections from sales of motor vehicles	$ 989,423,560	$ 241,272,407	$ 1,230,695,967
Collections from sales of watercraft	$ 9,135,189	$ 2,102,876	$ 11,238,065
SUBTOTAL OF COLLECTIONS FROM CLERKS OF COURT	**$ 998,558,749**	**$ 243,375,284**	**$ 1,241,934,033**
GRAND TOTAL	**$ 7,357,434,374**	**$ 1,864,314,876**	**$ 9,221,749,249**

[footnote 1] Indicates the number of separate legal entities (not the number of separate locations) that filed and remitted sales or use tax at any time during the January 2025 through June 2025 period.

[footnote 2] Tax collections from automobile and watercraft sales are listed separately and are not assigned an industrial category. Such taxes are collected by the county clerk of court and then remitted to the state.

Source: Ohio Department of Taxation

Sales & Use Tax (continued)

Table 30

State and Permissive (Local) Sales and Use Tax: Fiscal Year 2025,
Number of Accounts by Type and Payment Schedule

	Payment Schedule			
Account Type	**Semi-Annual**	**Monthly**	**Quarterly**	**Total**
Vendor's	45,888	104,468	0	150,356
Transient	17,560	15,262	0	32,822
Consumer's	0	8,190	12,206	20,396
Direct Pay	0	306	56	362
Out of State Seller's	7,681	42,045	0	49,726
Totals	**71,129**	**170,271**	**12,262**	**253,662**

Source: Ohio Department of Taxation

Table 31

State and Permissive (Local) Sales and Use Tax: Fiscal Years 2021-2025[1]
Collections Attributed to Membership in Streamlined Sales Tax

Fiscal Year		Collections
2021	$	212,357,527
2022	$	277,235,551
2023	$	309,417,983
2024	$	322,626,661
2025		(*)

[1] Total collections attributed to Ohio's membership in Streamlined Sales Tax are remitted under a variety of account types. Collections from all known accounts associated with Streamlined Sales Tax are summarized here. However, taxpayers may remit sales and use tax due to Ohio's membership with Streamlined Sales Tax without notifying the Department of Taxation of this distinction.

(*) Data not available at time of publishing.

Source: Ohio Department of Taxation

Wireless 9-1-1 Charge

Table 32
Wireless 9-1-1 Fee: Calendar Year 2024 Distributions to Counties

County	Total	County	Total	County	Total
Adams	$ 177,523	Hamilton	$ 3,112,103	Noble	$ 178,574
Allen	$ 317,227	Hancock	$ 228,653	Ottawa	$ 147,271
Ashland	$ 146,614	Hardin	$ 176,846	Paulding	$ 178,574
Ashtabula	$ 300,119	Harrison	$ 178,574	Perry	$ 175,233
Athens	$ 150,168	Henry	$ 176,703	Pickaway	$ 151,916
Auglaize	$ 139,316	Highland	$ 153,786	Pike	$ 177,236
Belmont	$ 183,225	Hocking	$ 177,527	Portage	$ 425,144
Brown	$ 162,711	Holmes	$ 174,482	Preble	$ 162,504
Butler	$ 993,143	Huron	$ 179,487	Putnam	$ 171,962
Carroll	$ 177,462	Jackson	$ 174,018	Richland	$ 342,487
Champaign	$ 169,468	Jefferson	$ 183,438	Ross	$ 206,412
Clark	$ 385,486	Knox	$ 168,390	Sandusky	$ 172,073
Clermont	$ 530,740	Lake	$ 665,491	Scioto	$ 194,455
Clinton	$ 135,429	Lawrence	$ 162,581	Seneca	$ 162,678
Columbiana	$ 291,666	Licking	$ 461,927	Shelby	$ 139,820
Coshocton	$ 172,981	Logan	$ 138,108	Stark	$ 1,108,640
Crawford	$ 142,603	Lorain	$ 853,217	Summit	$ 1,636,218
Cuyahoga	$ 3,938,769	Lucas	$ 1,314,296	Trumbull	$ 579,115
Darke	$ 144,489	Madison	$ 168,789	Tuscarawas	$ 253,982
Defiance	$ 163,645	Mahoning	$ 711,409	Union	$ 172,877
Delaware	$ 835,096	Marion	$ 195,124	Van Wert	$ 176,098
Erie	$ 225,577	Medina	$ 484,576	Vinton	$ 178,574
Fairfield	$ 405,667	Meigs	$ 178,574	Warren	$ 603,345
Fayette	$ 175,948	Mercer	$ 166,009	Washington	$ 180,049
Franklin	$ 3,454,833	Miami	$ 281,494	Wayne	$ 299,643
Fulton	$ 147,183	Monroe	$ 178,574	Williams	$ 171,130
Gallia	$ 176,370	Montgomery	$ 1,659,517	Wood	$ 347,135
Geauga	$ 246,118	Morgan	$ 178,574	Wyandot	$ 178,058
Greene	$ 429,025	Morrow	$ 172,102		
Guernsey	$ 152,456	Muskingum	$ 244,994	**Total**	**$ 37,241,619**

Source: Ohio Department of Taxation

Local Government Fund

Table 33

Local Government Fund: Calender Year 2024 Distributions to Counties and Municipalities, by County[1]

County	County	Municipalities	Total	County	County	Municipalities	Total
Adams	$ 850,000	$ 32,577	$ 882,577	Logan	$ 1,345,961	$ 96,687	$ 1,442,649
Allen	$ 3,378,052	$ 250,022	$ 3,628,074	Lorain	$ 11,979,433	$ 1,154,652	$ 13,134,084
Ashland	$ 1,576,026	$ 108,365	$ 1,684,391	Lucas	$ 14,337,392	$ 449,849	$ 14,787,242
Ashtabula	$ 2,985,521	$ 223,042	$ 3,208,564	Madison	$ 1,070,876	$ 100,562	$ 1,171,438
Athens	$ 1,520,767	$ 148,288	$ 1,669,055	Mahoning	$ 7,436,109	$ 417,742	$ 7,853,850
Auglaize	$ 1,705,549	$ 129,112	$ 1,834,661	Marion	$ 1,968,858	$ 182,485	$ 2,151,343
Belmont	$ 2,107,715	$ 132,642	$ 2,240,357	Medina	$ 5,064,205	$ 451,914	$ 5,516,119
Brown	$ 834,326	$ 63,948	$ 898,274	Meigs	$ 850,000	$ 18,615	$ 868,615
Butler	$ 10,732,655	$ 977,716	$ 11,710,371	Mercer	$ 1,382,049	$ 102,684	$ 1,484,733
Carroll	$ 850,000	$ 20,663	$ 870,663	Miami	$ 3,806,237	$ 330,915	$ 4,137,152
Champaign	$ 1,071,572	$ 80,318	$ 1,151,889	Monroe	$ 850,000	$ 10,880	$ 860,880
Clark	$ 4,226,410	$ 293,986	$ 4,520,396	Montgomery	$ 15,649,876	$ 1,373,504	$ 17,023,380
Clermont	$ 3,236,691	$ 81,091	$ 3,317,781	Morgan	$ 850,000	$ 8,207	$ 858,207
Clinton	$ 1,199,689	$ 100,902	$ 1,300,590	Morrow	$ 850,000	$ 27,482	$ 877,482
Columbiana	$ 2,945,761	$ 163,659	$ 3,109,419	Muskingum	$ 2,266,655	$ 166,258	$ 2,432,913
Coshocton	$ 1,066,418	$ 66,301	$ 1,132,719	Noble	$ 850,000	$ 8,325	$ 858,325
Crawford	$ 1,561,431	$ 131,263	$ 1,692,695	Ottawa	$ 1,239,807	$ 61,284	$ 1,301,092
Cuyahoga	$ 75,853,071	$ 4,001,282	$ 79,854,353	Paulding	$ 850,000	$ 31,622	$ 881,622
Darke	$ 1,765,403	$ 101,256	$ 1,866,659	Perry	$ 850,000	$ 46,382	$ 896,382
Defiance	$ 1,328,166	$ 100,912	$ 1,429,078	Pickaway	$ 1,362,383	$ 116,568	$ 1,478,950
Delaware	$ 3,594,756	$ 316,914	$ 3,911,670	Pike	$ 850,000	$ 30,898	$ 880,898
Erie	$ 2,768,947	$ 216,854	$ 2,985,801	Portage	$ 4,634,900	$ 389,689	$ 5,024,589
Fairfield	$ 3,704,452	$ 345,808	$ 4,050,261	Preble	$ 1,124,247	$ 73,538	$ 1,197,785
Fayette	$ 854,664	$ 77,093	$ 931,757	Putnam	$ 1,080,130	$ 61,806	$ 1,141,936
Franklin	$ 54,839,047	$ 2,077,026	$ 56,916,073	Richland	$ 4,524,013	$ 354,424	$ 4,878,437
Fulton	$ 1,468,820	$ 101,428	$ 1,570,248	Ross	$ 2,113,992	$ 120,152	$ 2,234,143
Gallia	$ 850,000	$ 16,311	$ 866,311	Sandusky	$ 2,125,830	$ 178,044	$ 2,303,874
Geauga	$ 2,030,343	$ 65,819	$ 2,096,162	Scioto	$ 1,888,103	$ 101,168	$ 1,989,270
Greene	$ 6,022,202	$ 609,610	$ 6,631,812	Seneca	$ 2,027,289	$ 152,615	$ 2,179,905
Guernsey	$ 1,105,893	$ 61,309	$ 1,167,202	Shelby	$ 1,778,805	$ 129,210	$ 1,908,016
Hamilton	$ 37,919,737	$ 1,387,910	$ 39,307,647	Stark	$ 11,577,524	$ 738,545	$ 12,316,069
Hancock	$ 2,900,998	$ 213,486	$ 3,114,485	Summit	$ 25,246,122	$ 1,589,748	$ 26,835,870
Hardin	$ 900,736	$ 72,032	$ 972,768	Trumbull	$ 6,336,167	$ 410,825	$ 6,746,991
Harrison	$ 850,000	$ 15,021	$ 865,021	Tuscarawas	$ 3,196,093	$ 250,371	$ 3,446,464
Henry	$ 923,430	$ 62,126	$ 985,556	Union	$ 1,141,230	$ 136,832	$ 1,278,062
Highland	$ 1,025,661	$ 66,971	$ 1,092,632	Van Wert	$ 974,569	$ 59,591	$ 1,034,160
Hocking	$ 850,000	$ 35,920	$ 885,920	Vinton	$ 850,000	$ 8,778	$ 858,778
Holmes	$ 850,000	$ 15,513	$ 865,513	Warren	$ 5,047,707	$ 513,952	$ 5,561,658
Huron	$ 1,938,310	$ 132,847	$ 2,071,157	Washington	$ 1,740,771	$ 105,091	$ 1,845,863
Jackson	$ 856,307	$ 64,352	$ 920,658	Wayne	$ 3,659,369	$ 267,750	$ 3,927,119
Jefferson	$ 2,880,032	$ 156,731	$ 3,036,764	Williams	$ 1,434,539	$ 93,556	$ 1,528,095
Knox	$ 1,478,212	$ 120,747	$ 1,598,959	Wood	$ 4,178,972	$ 393,445	$ 4,572,418
Lake	$ 12,549,191	$ 829,462	$ 13,378,653	Wyandot	$ 850,000	$ 50,527	$ 900,527
Lawrence	$ 1,398,505	$ 80,229	$ 1,478,734				
Licking	$ 4,882,338	$ 480,213	$ 5,362,550	**Total**	**$ 433,478,015**	**$ 26,196,250**	**$ 459,674,265**

[1] Distributions are net of fines derived from traffic enforecment cameras withheld.

Source: Ohio Department of Taxation

Local Government Fund (continued)

Table 34

CY 2024 Small Villages and Townships Supplemental Distributions[1]

County	Small Village Distribution	Township Distribution	Total	County	Small Village Distribution	Township Distribution	Total
Adams	$ 21,125	$ 103,137	$ 124,263	Logan	$ 33,588	$ 106,385	$ 139,973
Allen	$ 18,848	$ 111,702	$ 130,550	Lorain	$ 7,682	$ 108,896	$ 116,578
Ashland	$ 31,796	$ 105,924	$ 137,720	Lucas	$ 9,774	$ 92,357	$ 102,131
Ashtabula	$ 25,256	$ 178,766	$ 204,022	Madison	$ 7,456	$ 68,442	$ 75,898
Athens	$ 37,486	$ 115,387	$ 152,873	Mahoning	$ 14,861	$ 117,269	$ 132,129
Auglaize	$ 14,271	$ 91,453	$ 105,724	Marion	$ 30,097	$ 89,385	$ 119,483
Belmont	$ 26,157	$ 147,610	$ 173,767	Medina	$ 14,674	$ 124,918	$ 139,593
Brown	$ 13,864	$ 107,599	$ 121,463	Meigs	$ 17,739	$ 104,408	$ 122,146
Butler	$ 11,630	$ 145,704	$ 157,335	Mercer	$ 17,428	$ 106,873	$ 124,301
Carroll	$ 13,941	$ 102,797	$ 116,737	Miami	$ 18,239	$ 77,550	$ 95,789
Champaign	$ 11,366	$ 86,550	$ 97,916	Monroe	$ 33,885	$ 130,711	$ 164,596
Clark	$ 19,033	$ 89,304	$ 108,336	Montgomery	$ 11,167	$ 100,123	$ 111,290
Clermont	$ 23,595	$ 138,588	$ 162,183	Morgan	$ 14,946	$ 97,044	$ 111,990
Clinton	$ 15,837	$ 85,582	$ 101,419	Morrow	$ 19,554	$ 101,038	$ 120,592
Columbiana	$ 20,506	$ 167,888	$ 188,394	Muskingum	$ 17,507	$ 180,822	$ 198,329
Coshocton	$ 18,168	$ 156,683	$ 174,851	Noble	$ 18,927	$ 110,772	$ 129,699
Crawford	$ 18,537	$ 113,785	$ 132,322	Ottawa	$ 21,552	$ 82,626	$ 104,178
Cuyahoga	$ 56,195	$ 10,623	$ 66,818	Paulding	$ 33,692	$ 105,291	$ 138,983
Darke	$ 60,949	$ 141,087	$ 202,036	Perry	$ 35,296	$ 97,824	$ 133,120
Defiance	$ 11,147	$ 98,228	$ 109,375	Pickaway	$ 22,414	$ 105,939	$ 128,353
Delaware	$ 15,482	$ 146,575	$ 162,057	Pike	$ 4,297	$ 83,470	$ 87,767
Erie	$ 36,951	$ 66,397	$ 103,349	Portage	$ 8,020	$ 119,441	$ 127,461
Fairfield	$ 44,146	$ 119,624	$ 163,770	Preble	$ 26,711	$ 96,017	$ 122,728
Fayette	$ 13,142	$ 62,752	$ 75,894	Putnam	$ 44,119	$ 130,765	$ 174,884
Franklin	$ 23,146	$ 108,953	$ 132,099	Richland	$ 19,070	$ 137,969	$ 157,039
Fulton	$ 9,162	$ 91,805	$ 100,967	Ross	$ 18,998	$ 121,596	$ 140,594
Gallia	$ 22,614	$ 100,836	$ 123,450	Sandusky	$ 13,040	$ 99,408	$ 112,448
Geauga	$ 3,883	$ 130,293	$ 134,176	Scioto	$ 13,609	$ 122,172	$ 135,781
Greene	$ 12,220	$ 89,127	$ 101,347	Seneca	$ 26,833	$ 131,758	$ 158,590
Guernsey	$ 32,731	$ 143,702	$ 176,433	Shelby	$ 18,264	$ 92,077	$ 110,341
Hamilton	$ 18,367	$ 122,706	$ 141,073	Stark	$ 35,573	$ 223,696	$ 259,269
Hancock	$ 33,808	$ 141,668	$ 175,476	Summit	$ 5,501	$ 76,708	$ 82,209
Hardin	$ 30,717	$ 100,259	$ 130,976	Trumbull	$ 11,467	$ 148,137	$ 159,604
Harrison	$ 43,442	$ 105,109	$ 148,551	Tuscarawas	$ 48,620	$ 155,446	$ 204,066
Henry	$ 24,555	$ 100,001	$ 124,557	Union	$ 12,704	$ 73,515	$ 86,219
Highland	$ 11,710	$ 118,506	$ 130,216	Van Wert	$ 33,599	$ 107,706	$ 141,305
Hocking	$ 10,413	$ 89,374	$ 99,787	Vinton	$ 16,475	$ 84,177	$ 100,652
Holmes	$ 19,257	$ 121,552	$ 140,809	Warren	$ 17,241	$ 113,785	$ 131,026
Huron	$ 9,845	$ 130,959	$ 140,803	Washington	$ 17,109	$ 184,049	$ 201,159
Jackson	$ 5,558	$ 91,365	$ 96,923	Wayne	$ 19,894	$ 128,405	$ 148,300
Jefferson	$ 71,219	$ 106,784	$ 178,003	Williams	$ 15,490	$ 86,848	$ 102,338
Knox	$ 6,695	$ 157,534	$ 164,229	Wood	$ 68,700	$ 188,847	$ 257,547
Lake	$ 43,512	$ 45,467	$ 88,978	Wyandot	$ 29,382	$ 89,524	$ 118,906
Lawrence	$ 22,998	$ 96,652	$ 119,650				
Licking	$ 24,246	$ 185,306	$ 209,553	**Total**	**$ 1,984,720**	**$ 9,975,892**	**$ 11,960,612**

[1] Distributions are net of fines derived from traffic enforecment cameras withheld.

Source: Ohio Department of Taxation

Public Library Fund

Table 35

Public Library Fund: Calendar Year 2024 Distributions to Counties

County	Amount	County	Amount	County	Amount
Adams	$ 1,068,596	Hamilton	$ 48,559,359	Noble	$ 504,140
Allen	$ 4,407,852	Hancock	$ 3,143,604	Ottawa	$ 1,656,519
Ashland	$ 2,067,304	Hardin	$ 1,236,638	Paulding	$ 791,165
Ashtabula	$ 4,002,703	Harrison	$ 709,695	Perry	$ 1,314,921
Athens	$ 2,381,434	Henry	$ 1,147,158	Pickaway	$ 2,016,975
Auglaize	$ 1,874,974	Highland	$ 1,536,819	Pike	$ 1,043,376
Belmont	$ 2,843,886	Hocking	$ 1,078,686	Portage	$ 5,925,508
Brown	$ 1,535,025	Holmes	$ 1,437,458	Preble	$ 1,628,625
Butler	$ 12,740,493	Huron	$ 2,340,323	Putnam	$ 1,356,450
Carroll	$ 1,103,711	Jackson	$ 1,276,726	Richland	$ 5,259,166
Champaign	$ 1,461,783	Jefferson	$ 3,062,782	Ross	$ 2,880,583
Clark	$ 5,776,081	Knox	$ 2,086,388	Sandusky	$ 2,473,379
Clermont	$ 6,667,265	Lake	$ 9,286,955	Scioto	$ 3,161,005
Clinton	$ 1,569,476	Lawrence	$ 2,477,203	Seneca	$ 2,412,637
Columbiana	$ 4,350,863	Licking	$ 5,572,750	Shelby	$ 1,900,444
Coshocton	$ 1,462,731	Logan	$ 1,752,281	Stark	$ 15,693,463
Crawford	$ 1,900,233	Lorain	$ 11,176,957	Summit	$ 22,567,513
Cuyahoga	$ 66,293,002	Lucas	$ 19,460,226	Trumbull	$ 9,038,816
Darke	$ 2,138,238	Madison	$ 1,571,375	Tuscarawas	$ 3,493,655
Defiance	$ 1,571,411	Mahoning	$ 10,537,740	Union	$ 1,564,818
Delaware	$ 4,238,492	Marion	$ 2,598,520	Van Wert	$ 1,198,572
Erie	$ 3,310,452	Medina	$ 5,619,430	Vinton	$ 472,736
Fairfield	$ 4,806,719	Meigs	$ 925,849	Warren	$ 5,895,265
Fayette	$ 1,117,327	Mercer	$ 1,620,553	Washington	$ 2,498,925
Franklin	$ 44,731,244	Miami	$ 3,999,449	Wayne	$ 4,487,902
Fulton	$ 1,646,892	Monroe	$ 596,364	Williams	$ 1,545,043
Gallia	$ 1,250,843	Montgomery	$ 24,730,241	Wood	$ 5,232,082
Geauga	$ 4,063,998	Morgan	$ 564,963	Wyandot	$ 902,388
Greene	$ 5,846,935	Morrow	$ 1,199,049		
Guernsey	$ 1,576,939	Muskingum	$ 3,350,146	**Total**	**$ 483,378,662**

Figures are after distributions to the Ohio Library For The Blind and the Ohio Public Library Information Network.

Source: Ohio Department of Taxation

Tangible Property Tax Replacement Fund

Table 36

Tangible Personal Property Tax Replacement Funds: Fiscal Year 2025 Replacement Payments to Local Governments and Schools by Home County

County	To Local Governments	To School and Joint Vocational Districts	Total	County	To Local Governments	To School and Joint Vocational Districts	Total
Adams	$ -	$ 521,724	$ 521,724	Logan	$ 244,554	$ 20,439	$ 264,993
Allen	$ 104,070	$ 108,282	$ 212,352	Lorain	$ -	$ 282,565	$ 282,565
Ashland	$ -	$ -	$ -	Lucas	$ -	$ 2,957,764	$ 2,957,764
Ashtabula	$ 295,462	$ 1,356,191	$ 1,651,653	Madison	$ -	$ 256,545	$ 256,545
Athens	$ -	$ 17,231	$ 17,231	Mahoning	$ -	$ 186,094	$ 186,094
Auglaize	$ -	$ 235,563	$ 235,563	Marion	$ -	$ -	$ -
Belmont	$ 57,736	$ 49,919	$ 107,655	Medina	$ -	$ 142,204	$ 142,204
Brown	$ -	$ -	$ -	Meigs	$ -	$ -	$ -
Butler	$ -	$ 1,483,878	$ 1,483,878	Mercer	$ -	$ 25,744	$ 25,744
Carroll	$ -	$ -	$ -	Miami	$ -	$ 31,286	$ 31,286
Champaign	$ 19,101	$ 47,524	$ 66,625	Monroe	$ 54,338	$ -	$ 54,338
Clark	$ -	$ 35,944	$ 35,944	Montgomery	$ -	$ 2,748,220	$ 2,748,220
Clermont	$ 505,983	$ 3,472,829	$ 3,978,812	Morgan	$ 16,419	$ -	$ 16,419
Clinton	$ -	$ -	$ -	Morrow	$ -	$ 15,562	$ 15,562
Columbiana	$ -	$ -	$ -	Muskingum	$ -	$ 213,960	$ 213,960
Coshocton	$ 31,470	$ -	$ 31,470	Noble	$ -	$ -	$ -
Crawford	$ 18,909	$ 268,060	$ 286,968	Ottawa	$ 385,221	$ 3,696,132	$ 4,081,353
Cuyahoga	$ -	$ 3,596,407	$ 3,596,407	Paulding	$ 230	$ 1,906	$ 2,136
Darke	$ -	$ -	$ -	Perry	$ -	$ -	$ -
Defiance	$ -	$ -	$ -	Pickaway	$ -	$ -	$ -
Delaware	$ -	$ -	$ -	Pike	$ 166,076	$ -	$ 166,076
Erie	$ -	$ 13,324	$ 13,324	Portage	$ -	$ 122,318	$ 122,318
Fairfield	$ -	$ -	$ -	Preble	$ -	$ 99,726	$ 99,726
Fayette	$ -	$ 126,004	$ 126,004	Putnam	$ -	$ 146,826	$ 146,826
Franklin1	$ 291,050	$ 504,030	$ 795,080	Richland	$ -	$ 143,903	$ 143,903
Fulton	$ -	$ 615,813	$ 615,813	Ross	$ -	$ 257,992	$ 257,992
Gallia	$ 2,269	$ -	$ 2,269	Sandusky	$ -	$ 21,398	$ 21,398
Geauga	$ -	$ 31,340	$ 31,340	Scioto	$ 7,525	$ 8,711	$ 16,236
Greene	$ -	$ 7,845	$ 7,845	Seneca	$ -	$ 18,436	$ 18,436
Guernsey	$ 91,122	$ -	$ 91,122	Shelby	$ 315,722	$ 420,645	$ 736,367
Hamilton	$ 15,990	$ 9,509,631	$ 9,525,621	Stark	$ -	$ 832,124	$ 832,124
Hancock	$ 27,114	$ -	$ 27,114	Summit	$ 25,598	$ 862,394	$ 887,992
Hardin	$ 10,683	$ -	$ 10,683	Trumbull	$ 116,809	$ 941,486	$ 1,058,295
Harrison	$ -	$ -	$ -	Tuscarawas	$ 4,881	$ 12,850	$ 17,731
Henry	$ 18,904	$ 4,792	$ 23,696	Union	$ 710,151	$ 1,904,427	$ 2,614,578
Highland	$ -	$ -	$ -	Van Wert	$ -	$ 133,530	$ 133,530
Hocking	$ -	$ 9,882	$ 9,882	Vinton	$ -	$ 925	$ 925
Holmes	$ -	$ -	$ -	Warren	$ -	$ 220,179	$ 220,179
Huron	$ -	$ -	$ -	Washington	$ 287,279	$ 844,612	$ 1,131,891
Jackson	$ -	$ 28,569	$ 28,569	Wayne	$ -	$ 729,213	$ 729,213
Jefferson	$ 148,092	$ 13,986	$ 162,078	Williams	$ 5,137	$ 90,976	$ 96,113
Knox	$ -	$ 42,320	$ 42,320	Wood	$ -	$ 2,215,082	$ 2,215,082
Lake	$ 513,683	$ 8,384,122	$ 8,897,806	Wyandot	$ -	$ -	$ -
Lawrence	$ -	$ -	$ -				
Licking	$ -	$ 317,779	$ 317,779	**Total**	**$ 4,491,579**	**$ 51,409,162**	**$ 55,900,741**

[1] Includes payments to the city of Columbus to be directly distributed to the municipality and deposited into a special fund.

Source: Ohio Department of Taxation and Ohio Department of Education.

Alcoholic Beverage Tax - County

Table 37
Permissive County Alcoholic Beverage Tax:
Fiscal Years 2023-2025, Tax Liability (dollars in millions)

Beverage	2023	2024	2025
Beer	$ 3.4	$ 3.2	$ 3.1
Wine	1.6	1.5	1.4
Total	**$ 5.0**	**$ 4.8**	**$ 4.5**

Note: Amounts represent tax liability as opposed to tax payments reported on Table 1 of Permissive Alcoholic Beverage Tax section.

Source: Ohio Department of Taxation

Cigarette Tax - County

Table 38
Cuyahoga County Cigarette Tax Receipts
Fiscal Years 2021-2025 (dollars in millions)

Fiscal Year	Gross Stamp Tax	Discount	Net Tax Collected
2021	$ 15.1	$ 0.3	$ 14.8
2022	$ 14.0	$ 0.3	$ 13.7
2023	$ 12.7	$ 0.2	$ 12.4
2024	$ 11.1	$ 0.2	$ 10.9
2025	$ 11.2	$ 0.2	$ 11.0

Note: Amounts represent cigarette tax stamps sold to wholesalers.

Source: Department of Taxation records

Individual Income Tax - School District

Table 39

School District Income Tax: Fiscal Year 2025 Distributions to Schools

Annual Returns: Individual SD-100 Collections	$	147,277,424
Estimated Payments: Individual SD-100 ES Collections	$	64,655,286
Withholding: W/H SD-101 Collections	$	511,854,940
Withholding: W/H SD-141 Collections	$	2,956,652
Individual Assessments Collections	$	10,352,371
Withholding Assessments Collections	$	655,593
Individual Certified Collections	$	38,578,510
Withholding Certified Collections	$	1,924,100
Total Gross Collections	**$**	**778,254,876**
Less Refunds	$	(35,039,419)
Less Administrative Fee	$	(11,148,232)
Interest earned	$	5,759,909
Expired Levy Adjustments Received	$	171,685
Less Expired Levy Adjustments Forwarded	$	(266,953)
Total Net Available[1]	**$**	**737,731,866**
Distribution[2]	**$**	**737,718,964**

[1]Represents Collections from April 2024-March 2025

[2]Represents Distributions in Fiscal Year 2025

Source: Ohio Department of Taxation

Municipal Income Tax

Table 40

Municipal Income Tax: Calendar Year 2023 Collections, Aggregated by County

County	City Collections	Number of Cities	Village Collections	Number of Villages	Total Collections	Total Number of Taxing Municipalities
Adams	-	-	$ 1,080,876	3	$ 1,080,876	3
Allen	$ 27,289,959	2	$ 5,127,129	6	$ 32,417,088	8
Ashland	$ 19,605,130	1	$ 1,590,956	2	$ 21,196,086	3
Ashtabula	$ 14,124,523	3	$ 5,819,135	6	$ 19,943,658	9
Athens	$ 17,735,578	2	$ 49,089	1	$ 17,784,667	3
Auglaize	$ 15,002,857	3	$ 12,643,032	6	$ 27,645,889	9
Belmont	$ 4,178,421	3	$ 2,759,723	4	$ 6,938,144	7
Brown	-	-	$ 4,217,328	6	$ 4,217,328	6
Butler	$ 147,081,531	6	$ 179,531	1	$ 147,261,062	7
Carroll	-	-	$ 1,671,826	3	$ 1,671,826	3
Champaign	$ 6,827,586	1	$ 2,171,508	5	$ 8,999,094	6
Clark	$ 51,264,687	2	$ 1,129,465	4	$ 52,394,152	6
Clermont	$ 5,198,512	1	$ 5,210,091	8	$ 10,408,603	9
Clinton	$ 11,703,385	1	$ 727,023	3	$ 12,430,409	4
Columbiana	$ 13,928,670	3	$ 4,805,841	7	$ 18,734,512	10
Coshocton	$ 7,782,810	1	$ 789,128	3	$ 8,571,938	4
Crawford	$ 13,124,813	2	$ 1,976,626	4	$ 15,101,440	6
Cuyahoga	$ 1,305,385,734	39	$ 89,433,651	17	$ 1,394,819,385	56
Darke	$ 9,474,503	1	$ 5,331,046	11	$ 14,805,549	12
Defiance	$ 13,092,157	1	$ 1,281,117	3	$ 14,373,274	4
Delaware	$ 56,035,418	2	$ 7,034,857	5	$ 63,070,274	7
Erie	$ 23,029,052	3	$ 815,366	1	$ 23,844,419	4
Fairfield	$ 48,299,076	2	$ 3,995,895	10	$ 52,294,972	12
Fayette	$ 9,506,850	1	$ 421,812	2	$ 9,928,662	3
Franklin	$ 1,635,842,755	15	$ 14,961,079	7	$ 1,650,803,833	22
Fulton	$ 6,483,098	1	$ 11,264,264	6	$ 17,747,362	7
Gallia	-	-	$ 2,356,182	2	$ 2,356,182	2
Geauga	$ 7,786,971	1	$ 5,665,948	3	$ 13,452,918	4
Greene	$ 33,486,387	2	$ 3,651,162	3	$ 37,137,549	5
Guernsey	$ 8,391,806	1	$ 344,136	1	$ 8,735,942	2
Hamilton	$ 599,163,732	17	$ 69,573,510	16	$ 668,737,242	33
Hancock	$ 35,620,673	1	$ 2,970,517	7	$ 38,591,190	8
Hardin	$ 4,427,777	1	$ 3,034,223	9	$ 7,462,000	10
Harrison	-	-	$ 2,516,506	5	$ 2,516,506	5
Henry	$ 5,738,969	1	$ 1,404,824	7	$ 7,143,792	8
Highland	$ 5,017,371	1	$ 2,234,323	2	$ 7,251,695	3
Hocking	$ 5,141,004	1	-	-	$ 5,141,004	1
Holmes	-	-	$ 2,429,699	3	$ 2,429,699	3
Huron	$ 22,715,513	3	$ 1,961,548	4	$ 24,677,061	7
Jackson	$ 5,500,716	2	$ 181,369	1	$ 5,682,085	3
Jefferson	$ 14,507,343	2	$ 3,032,724	7	$ 17,540,067	9
Knox	$ 5,476,059	1	$ 2,925,044	4	$ 8,401,103	5
Lake	$ 132,442,881	9	$ 5,025,213	7	$ 137,468,094	16
Lawrence	$ 5,002,583	1	$ 325,703	1	$ 5,328,287	2
Licking	$ 49,347,349	3	$ 14,939,300	9	$ 64,286,649	12
Logan	$ 7,197,573	1	$ 2,379,999	10	$ 9,577,572	11
Lorain	$ 138,757,352	8	$ 12,651,092	5	$ 151,408,444	13
Lucas	$ 309,517,602	5	$ 12,004,040	3	$ 321,521,642	8
Madison	$ 7,999,902	1	$ 12,335,311	4	$ 20,335,213	5
Mahoning	$ 72,655,998	4	$ 2,793,552	2	$ 75,449,550	6
Marion	$ 10,387,169	1	$ 173,241	2	$ 10,560,410	3
Medina	$ 61,262,340	3	$ 3,510,272	3	$ 64,772,612	6
Meigs	-	-	$ 747,689	3	$ 747,689	3
Mercer	$ 7,157,047	1	$ 6,804,502	6	$ 13,961,549	7
Miami	$ 48,251,986	3	$ 3,813,779	4	$ 52,065,765	7

Municipal Income Tax (continued)

Table 40 (con't)

Municipal Income Tax: Calendar Year 2023 Collections, Aggregated by County

County	City Collections	Number of Cities	Village Collections	Number of Villages	Total Collections	Total Number of Taxing Municipalities
Monroe	-	-	$ 677,475	1	$ 677,475	1
Montgomery	$ 384,092,646	16	$ 1,396,021	3	$ 385,488,667	19
Morgan	-	-	$ 1,120,002	4	$ 1,120,002	4
Morrow	-	-	$ 2,513,065	5	$ 2,513,065	5
Muskingum	$ 21,146,610	1	$ 2,313,618	5	$ 23,460,229	6
Noble	-	-	$ 511,091	1	$ 511,091	1
Ottawa	$ 2,448,351	1	$ 3,292,033	4	$ 5,740,384	5
Paulding	$ 67,612	1	$ 2,167,885	6	$ 2,235,496	7
Perry	-	-	$ 2,243,171	3	$ 2,243,171	3
Pickaway	$ 10,833,454	1	$ 3,916,043	5	$ 14,749,497	6
Pike	-	-	$ 2,870,271	2	$ 2,870,271	2
Portage	$ 69,379,012	4	$ 3,712,577	4	$ 73,091,589	8
Preble	$ 6,677,064	1	$ 2,458,714	6	$ 9,135,778	7
Putnam	-	-	$ 10,815,050	10	$ 10,815,050	10
Richland	$ 46,143,810	3	$ 4,170,517	4	$ 50,314,327	7
Ross	$ 19,000,796	1	$ 43,811	1	$ 19,044,607	2
Sandusky	$ 15,946,425	2	$ 731,341	2	$ 16,677,766	4
Scioto	$ 16,507,819	1	$ 1,954,975	1	$ 18,462,794	2
Seneca	$ 20,052,980	2	$ 709,001	4	$ 20,761,980	6
Shelby	$ 20,383,467	1	$ 7,356,555	6	$ 27,740,022	7
Stark	$ 118,913,273	6	$ 9,472,302	7	$ 128,385,575	13
Summit	$ 411,178,762	13	$ 31,363,803	9	$ 442,542,566	22
Trumbull	$ 43,952,256	4	$ 8,129,917	4	$ 52,082,173	8
Tuscarawas	$ 21,388,584	3	$ 8,380,695	13	$ 29,769,280	16
Union	$ 23,802,519	1	$ 1,046,632	2	$ 24,849,150	3
Van Wert	$ 9,151,151	1	$ 485,571	4	$ 9,636,723	5
Warren	$ 83,331,035	4	$ 4,688,497	6	$ 88,019,532	10
Washington	$ 14,857,354	2	$ 292,332	1	$ 15,149,687	3
Wayne	$ 33,843,773	3	$ 4,863,751	11	$ 38,707,524	14
Williams	$ 9,261,300	1	$ 6,424,633	6	$ 15,685,932	7
Wood	$ 65,759,145	4	$ 5,350,194	17	$ 71,109,339	21
Wyandot	$ 3,681,442	1	$ 3,056,679	3	$ 6,738,121	4
Totals	**$ 6,536,751,845**	**248**	**$ 506,801,028**	**427**	**$ 7,043,552,873**	**675**

207 muncipalitles did not submit calendar year 2023 data. For these municipalities, revenues from the previous year were used.

Source: Ohio Department of Taxation

Municipal Income Tax (continued)

Table 41

Municipal Net Profits: Fiscal Year 2025 Distributions to Municipalities, by County[1,2]

County	Number of Municpalities	Distributions	County	Number of Municpalities	Distributions
Adams	2	$ 20,910	Logan	11	$ 280,880
Allen	8	$ 694,483	Lorain	13	$ 4,102,260
Ashland	3	$ 333,533	Lucas	8	$ 22,770,231
Ashtabula	9	$ 561,177	Madison	5	$ 1,288,856
Athens	3	$ 462,320	Mahoning	6	$ 1,346,533
Auglaize	8	$ 907,696	Marion	3	$ 415,086
Belmont	6	$ 57,795	Medina	6	$ 1,644,761
Brown	6	$ 69,688	Meigs	3	$ 10,651
Butler	7	$ 4,390,062	Mercer	6	$ 413,044
Carroll	3	$ 39,345	Miami	7	$ 2,228,789
Champaign	5	$ 89,586	Monroe	1	$ 5,656
Clark	6	$ 1,905,560	Montgomery	19	$ 12,015,574
Clermont	9	$ 412,817	Morgan	2	$ 15,957
Clinton	4	$ 419,674	Morrow	6	$ 53,717
Columbiana	10	$ 373,262	Muskingum	6	$ 1,044,089
Coshocton	4	$ 273,913	Noble	1	$ 15,683
Crawford	6	$ 204,930	Ottawa	5	$ 91,292
Cuyahoga	56	$ 36,538,809	Paulding	7	$ 32,727
Darke	12	$ 527,143	Perry	3	$ 321,109
Defiance	4	$ 537,991	Pickaway	6	$ 668,804
Delaware	7	$ 1,356,807	Pike	2	$ 43,185
Erie	4	$ 303,825	Portage	8	$ 2,156,690
Fairfield	12	$ 1,924,389	Preble	7	$ 84,355
Fayette	3	$ 839,420	Putnam	10	$ 79,486
Franklin	22	$ 57,564,672	Richland	7	$ 805,101
Fulton	7	$ 564,165	Ross	2	$ 748,970
Gallia	2	$ 36,631	Sandusky	4	$ 591,649
Geauga	4	$ 291,854	Scioto	2	$ 276,057
Greene	5	$ 1,198,089	Seneca	6	$ 473,840
Guernsey	2	$ 248,685	Shelby	6	$ 1,345,947
Hamilton	32	$ 13,112,880	Stark	13	$ 6,218,304
Hancock	7	$ 808,352	Summit	22	$ 13,752,612
Hardin	9	$ 142,719	Trumbull	7	$ 1,688,915
Harrison	5	$ 37,296	Tuscarawas	15	$ 780,186
Henry	8	$ 172,429	Union	3	$ 769,962
Highland	3	$ 300,214	Van Wert	5	$ 173,246
Hocking	1	$ 78,681	Vinton	0	$ -
Holmes	3	$ 44,359	Warren	10	$ 2,026,225
Huron	7	$ 301,959	Washington	3	$ 427,181
Jackson	3	$ 102,268	Wayne	14	$ 3,457,879
Jefferson	9	$ 2,753,744	Williams	7	$ 280,327
Knox	5	$ 770,320	Wood	21	$ 2,368,944
Lake	16	$ 7,049,906	Wyandot	4	$ 101,928
Lawrence	2	$ 29,226			
Licking	11	$ 3,119,107	**Total**	**662**	**$ 229,389,383**

[1] Distributions are made in FY 2025 for collections from June 2024 to May 2025.

[2] Distributions are inclusive of amounts for JEDDs and JEDZs.

Source: Ohio Department of Taxation

Property Tax - Public Utility Property

Table 42

Public Utility Property Tax: Tax Years 2020-2024

Taxes Levied (dollars in millions)

Tax Year	Total
2020	$ 2,079.3
2021	$ 2,184.5
2022	$ 2,303.4
2023	$ 2,387.1
2024	$ 2,513.5

Source: Ohio Department of Taxation

Property Tax - Public Utility Property (continued)

Table 43

Property Tax, Public Utility: Tax Year 2024 Assessed Value and Taxes Levied, by County (dollars in thousands)

County	Taxable Value	Taxes Levied and Charged	County	Taxable Value	Taxes Levied and Charged
Adams	$ 125,091	$ 5,967	Logan	$ 71,478	$ 4,559
Allen	$ 283,270	$ 17,556	Lorain	$ 590,885	$ 51,165
Ashland	$ 376,622	$ 28,846	Lucas	$ 572,708	$ 64,978
Ashtabula	$ 208,863	$ 16,964	Madison	$ 116,014	$ 7,703
Athens	$ 262,993	$ 20,259	Mahoning	$ 422,157	$ 35,503
Auglaize	$ 72,803	$ 4,319	Marion	$ 173,625	$ 11,774
Belmont	$ 639,898	$ 38,835	Medina	$ 415,862	$ 38,781
Brown	$ 77,577	$ 3,962	Meigs	$ 109,694	$ 5,264
Butler	$ 715,833	$ 55,911	Mercer	$ 40,579	$ 2,276
Carroll	$ 398,032	$ 21,333	Miami	$ 139,832	$ 10,422
Champaign	$ 51,884	$ 3,887	Monroe	$ 779,245	$ 38,672
Clark	$ 228,662	$ 18,610	Montgomery	$ 713,398	$ 84,296
Clermont	$ 336,843	$ 30,508	Morgan	$ 174,065	$ 9,402
Clinton	$ 105,795	$ 5,859	Morrow	$ 79,850	$ 4,583
Columbiana	$ 425,406	$ 24,581	Muskingum	$ 567,046	$ 34,492
Coshocton	$ 116,238	$ 7,476	Noble	$ 502,312	$ 23,959
Crawford	$ 347,552	$ 25,772	Ottawa	$ 149,606	$ 10,468
Cuyahoga	$ 1,772,406	$ 227,514	Paulding	$ 98,834	$ 5,044
Darke	$ 100,334	$ 5,383	Perry	$ 312,324	$ 19,300
Defiance	$ 262,127	$ 17,988	Pickaway	$ 366,399	$ 20,355
Delaware	$ 559,173	$ 51,738	Pike	$ 145,490	$ 7,359
Erie	$ 258,102	$ 23,183	Portage	$ 231,604	$ 22,667
Fairfield	$ 514,466	$ 40,881	Preble	$ 69,742	$ 3,794
Fayette	$ 169,240	$ 9,312	Putnam	$ 113,537	$ 5,452
Franklin	$ 1,845,008	$ 226,637	Richland	$ 524,884	$ 42,081
Fulton	$ 200,502	$ 14,598	Ross	$ 224,770	$ 13,801
Gallia	$ 333,382	$ 13,342	Sandusky	$ 309,427	$ 20,989
Geauga	$ 158,824	$ 16,169	Scioto	$ 218,859	$ 13,895
Greene	$ 224,035	$ 19,307	Seneca	$ 420,940	$ 27,457
Guernsey	$ 211,735	$ 12,518	Shelby	$ 72,201	$ 4,314
Hamilton	$ 1,642,506	$ 178,494	Stark	$ 999,554	$ 82,369
Hancock	$ 323,877	$ 18,914	Summit	$ 746,055	$ 75,451
Hardin	$ 81,043	$ 5,044	Trumbull	$ 303,576	$ 23,775
Harrison	$ 508,803	$ 32,501	Tuscarawas	$ 436,182	$ 26,747
Henry	$ 248,151	$ 17,830	Union	$ 183,757	$ 15,491
Highland	$ 100,708	$ 4,575	Van Wert	$ 102,906	$ 6,360
Hocking	$ 355,355	$ 20,951	Vinton	$ 269,435	$ 11,868
Holmes	$ 103,220	$ 5,772	Warren	$ 529,733	$ 45,006
Huron	$ 98,182	$ 6,307	Washington	$ 417,399	$ 24,314
Jackson	$ 353,561	$ 14,797	Wayne	$ 570,311	$ 42,269
Jefferson	$ 552,042	$ 34,183	Williams	$ 48,935	$ 3,524
Knox	$ 172,251	$ 11,275	Wood	$ 533,404	$ 42,264
Lake	$ 460,095	$ 44,450	Wyandot	$ 51,884	$ 2,862
Lawrence	$ 675,713	$ 23,743			
Licking	$ 567,067	$ 38,300	**Total**	**$ 31,545,770**	**$ 2,513,452**

Source: Ohio Department of Taxation

Property Tax - Public Utility Property (continued)

Table 44

Property Tax, Public Utility: Tax Years 2020-2024 Assessed Values, by Class of Utility (dollars in thousands)

Class of Utility	2024 Number of Taxpayers [1]	Assessed Values 2020	2021	2022	2023	2024
Electric	44	$ 14,293,233	$ 15,395,667	$ 16,449,104	$ 17,212,827	$ 18,654,180
Natural Gas	30	$ 2,097,105	$ 2,249,831	$ 2,424,174	$ 2,715,027	$ 2,911,342
Pipeline	21	$ 9,277,425	$ 9,344,650	$ 9,695,391	$ 9,460,237	$ 9,008,799
Rural Electric	26	$ 642,494	$ 663,696	$ 637,921	$ 664,966	$ 716,438
Other [2]	47	$ 211,820	$ 223,161	$ 238,628	$ 240,616	$ 255,012
Total	**168**	**$ 26,522,077**	**$ 27,877,006**	**$ 29,445,217**	**$ 30,293,672**	**$ 31,545,770**

[1] Only companies with taxable property

[2] Water works, water transportation, heating, energy, and personal property leased or rented to a public utility taxpayer.

Source: Ohio Department of Taxation

Property Tax - Real Property

Table 45

Real Property Tax: Tax Year 2024 Taxable Values, Effective Tax Rates, Taxes Charged [1] and Property Tax Relief, by County (dollars in thousands)

County	Class 1 Taxable Value	Class 2 Taxable Value	Total Taxable Value	Class 1 Effective Rate	Class 2 Effective Rate	Taxes Charged	Non-business credit	Owner-Occupied credit	Homestead Exemption Reduction	Net Taxes Charged	Net Effective Tax Rate
Adams	$ 451,597	$ 54,532	$ 506,129	39.58	48.00	$ 20,492	$ 1,526	$ 93	$ 585	$ 18,289	36.13
Allen	$ 2,259,049	$ 536,921	$ 2,795,970	44.18	52.42	$ 127,947	$ 8,861	$ 1,471	$ 2,321	$ 115,294	41.24
Ashland	$ 1,341,697	$ 202,208	$ 1,543,905	39.36	53.22	$ 63,569	$ 4,754	$ 772	$ 1,256	$ 56,787	36.78
Ashtabula	$ 2,115,869	$ 346,671	$ 2,462,539	47.55	64.87	$ 123,109	$ 8,046	$ 1,118	$ 3,264	$ 110,681	44.95
Athens	$ 1,020,706	$ 263,082	$ 1,283,789	54.66	59.83	$ 71,530	$ 4,173	$ 576	$ 1,462	$ 65,319	50.88
Auglaize	$ 1,360,462	$ 193,826	$ 1,554,289	38.68	49.62	$ 62,243	$ 4,808	$ 761	$ 920	$ 55,754	35.87
Belmont	$ 1,445,895	$ 687,135	$ 2,133,030	38.97	46.66	$ 88,411	$ 4,704	$ 610	$ 1,883	$ 81,213	38.07
Brown	$ 1,239,477	$ 92,691	$ 1,332,167	34.83	39.30	$ 46,812	$ 4,144	$ 321	$ 814	$ 41,533	31.18
Butler	$ 10,343,540	$ 2,312,843	$ 12,656,383	45.62	57.24	$ 604,227	$ 44,100	$ 9,092	$ 7,682	$ 543,352	42.93
Carroll	$ 701,354	$ 227,269	$ 928,623	41.01	43.62	$ 38,680	$ 2,640	$ 250	$ 659	$ 35,130	37.83
Champaign	$ 1,003,283	$ 120,633	$ 1,123,916	43.51	62.11	$ 51,149	$ 3,604	$ 476	$ 1,172	$ 45,898	40.84
Clark	$ 2,491,776	$ 503,772	$ 2,995,549	53.61	68.55	$ 168,124	$ 11,187	$ 1,696	$ 4,592	$ 150,649	50.29
Clermont	$ 5,820,812	$ 857,756	$ 6,678,568	50.53	69.96	$ 354,162	$ 26,676	$ 5,588	$ 4,951	$ 316,947	47.46
Clinton	$ 1,198,127	$ 221,184	$ 1,419,312	38.59	43.03	$ 55,751	$ 4,035	$ 563	$ 858	$ 50,294	35.44
Columbiana	$ 1,855,351	$ 360,325	$ 2,215,676	41.23	46.52	$ 93,262	$ 7,105	$ 1,133	$ 2,601	$ 82,423	37.20
Coshocton	$ 812,435	$ 130,374	$ 942,809	41.85	52.19	$ 40,806	$ 2,898	$ 354	$ 956	$ 36,597	38.82
Crawford	$ 983,971	$ 112,251	$ 1,096,223	41.72	56.70	$ 47,421	$ 3,683	$ 397	$ 1,278	$ 42,063	38.37
Cuyahoga	$ 32,484,510	$ 9,797,675	$ 42,282,185	68.49	92.06	$ 3,126,887	$ 175,167	$ 34,982	$ 47,205	$ 2,869,533	67.87
Darke	$ 1,514,186	$ 202,029	$ 1,716,216	37.81	43.31	$ 66,008	$ 5,196	$ 730	$ 1,319	$ 58,764	34.24
Defiance	$ 975,485	$ 141,454	$ 1,116,939	40.24	51.51	$ 46,539	$ 3,492	$ 506	$ 1,014	$ 41,527	37.18
Delaware	$ 11,890,246	$ 1,311,404	$ 13,201,650	55.13	67.04	$ 743,437	$ 54,144	$ 11,134	$ 3,913	$ 674,246	51.07
Erie	$ 2,437,905	$ 646,302	$ 3,084,207	42.11	55.80	$ 138,729	$ 8,463	$ 1,230	$ 2,308	$ 126,728	41.09
Fairfield	$ 5,024,935	$ 550,439	$ 5,575,374	48.06	58.71	$ 273,821	$ 19,494	$ 3,635	$ 3,354	$ 247,338	44.36
Fayette	$ 897,289	$ 140,964	$ 1,038,253	43.63	44.89	$ 45,474	$ 3,445	$ 396	$ 654	$ 40,979	39.47
Franklin	$ 37,382,183	$ 11,509,465	$ 48,891,648	55.01	65.62	$ 2,811,669	$ 175,523	$ 35,356	$ 21,724	$ 2,579,066	52.75
Fulton	$ 1,182,932	$ 151,828	$ 1,334,760	47.37	65.91	$ 66,041	$ 4,376	$ 580	$ 1,151	$ 59,933	44.90
Gallia	$ 527,987	$ 145,626	$ 673,613	37.39	38.82	$ 25,392	$ 1,885	$ 189	$ 747	$ 22,571	33.51
Geauga	$ 4,104,284	$ 444,919	$ 4,549,204	51.78	63.27	$ 240,650	$ 17,847	$ 3,298	$ 2,854	$ 216,651	47.62
Greene	$ 5,083,545	$ 1,019,231	$ 6,102,775	59.93	70.41	$ 376,412	$ 24,303	$ 3,574	$ 6,084	$ 342,450	56.11
Guernsey	$ 861,094	$ 288,627	$ 1,149,721	44.70	51.13	$ 53,251	$ 3,152	$ 358	$ 1,105	$ 48,637	42.30
Hamilton	$ 21,272,172	$ 6,169,739	$ 27,441,911	58.31	68.36	$ 1,662,231	$ 112,586	$ 22,040	$ 19,326	$ 1,508,278	54.96
Hancock	$ 1,954,556	$ 407,399	$ 2,361,955	39.21	50.40	$ 97,175	$ 6,693	$ 1,216	$ 1,361	$ 87,905	37.22
Hardin	$ 742,153	$ 73,444	$ 815,597	42.04	53.19	$ 35,109	$ 2,553	$ 262	$ 761	$ 31,533	38.66
Harrison	$ 351,365	$ 303,279	$ 654,644	41.35	57.67	$ 32,020	$ 1,150	$ 80	$ 452	$ 30,338	46.34
Henry	$ 836,734	$ 94,919	$ 931,653	44.70	64.52	$ 43,526	$ 3,043	$ 315	$ 679	$ 39,488	42.39
Highland	$ 1,117,715	$ 128,620	$ 1,246,335	35.89	38.83	$ 45,107	$ 3,558	$ 398	$ 1,018	$ 40,133	32.20
Hocking	$ 814,905	$ 71,570	$ 886,475	43.52	47.57	$ 38,868	$ 3,251	$ 371	$ 775	$ 34,471	38.89
Holmes	$ 1,234,670	$ 299,446	$ 1,534,115	40.01	42.46	$ 62,110	$ 4,405	$ 489	$ 503	$ 56,713	36.97
Huron	$ 1,430,020	$ 245,502	$ 1,675,522	41.60	48.33	$ 71,355	$ 4,672	$ 771	$ 1,454	$ 64,459	38.47
Jackson	$ 596,125	$ 101,031	$ 697,157	38.70	43.45	$ 27,462	$ 1,933	$ 220	$ 770	$ 24,539	35.20
Jefferson	$ 1,100,583	$ 452,178	$ 1,552,761	41.31	53.13	$ 69,490	$ 3,513	$ 521	$ 2,073	$ 63,382	40.82
Knox	$ 2,010,227	$ 155,748	$ 2,165,975	43.88	51.33	$ 96,206	$ 7,143	$ 932	$ 1,488	$ 86,642	40.00
Lake	$ 7,567,912	$ 1,382,251	$ 8,950,163	52.96	69.20	$ 496,424	$ 33,678	$ 6,862	$ 7,366	$ 448,519	50.11
Lawrence	$ 966,376	$ 205,973	$ 1,172,349	33.27	34.69	$ 39,299	$ 2,939	$ 417	$ 1,420	$ 34,523	29.45
Licking	$ 6,112,650	$ 1,325,914	$ 7,438,563	44.61	45.27	$ 332,688	$ 21,699	$ 4,069	$ 4,189	$ 302,731	40.70

Property Tax - Real Property (continued)

Table 45 (con't)

Real Property Tax: Tax Year 2024 Taxable Values, Effective Tax Rates, Taxes Charged [1] and Property Tax Relief, by County (dollars in thousands)

County	Class 1 Taxable Value	Class 2 Taxable Value	Total Taxable Value	Class 1 Effective Rate	Class 2 Effective Rate	Taxes Charged	Non-business credit	Owner-Occupied credit	Homestead Exemption Reduction	Net Taxes Charged	Net Effective Tax Rate
Logan	$ 1,440,295	$ 232,177	$ 1,672,472	41.38	46.83	$ 70,472	$ 5,112	$ 542	$ 1,038	$ 63,780	38.14
Lorain	$ 9,596,140	$ 1,641,500	$ 11,237,640	51.28	53.03	$ 579,141	$ 42,846	$ 8,297	$ 9,136	$ 518,862	46.17
Lucas	$ 8,484,914	$ 2,594,254	$ 11,079,168	63.19	82.32	$ 749,771	$ 40,600	$ 8,421	$ 13,971	$ 686,779	61.99
Madison	$ 1,498,083	$ 175,856	$ 1,673,939	40.81	48.53	$ 69,677	$ 5,099	$ 786	$ 815	$ 62,976	37.62
Mahoning	$ 4,795,747	$ 1,178,597	$ 5,974,344	51.26	65.19	$ 322,667	$ 20,675	$ 4,050	$ 8,196	$ 289,746	48.50
Marion	$ 1,185,741	$ 205,775	$ 1,391,515	44.12	52.00	$ 63,017	$ 2,038	$ 279	$ 806	$ 59,895	43.04
Medina	$ 6,412,643	$ 1,077,494	$ 7,490,137	50.63	58.66	$ 387,842	$ 26,442	$ 5,350	$ 5,491	$ 350,559	46.80
Meigs	$ 357,493	$ 50,233	$ 407,726	37.11	45.97	$ 15,577	$ 1,126	$ 131	$ 590	$ 13,730	33.67
Mercer	$ 1,562,157	$ 133,511	$ 1,695,668	40.14	46.57	$ 68,928	$ 5,424	$ 673	$ 812	$ 62,019	36.58
Miami	$ 2,712,103	$ 475,923	$ 3,188,026	45.20	59.09	$ 150,721	$ 10,629	$ 2,022	$ 2,997	$ 135,074	42.37
Monroe	$ 327,025	$ 189,269	$ 516,294	32.83	49.47	$ 20,099	$ 978	$ 73	$ 279	$ 18,769	36.35
Montgomery	$ 11,102,485	$ 2,586,943	$ 13,689,428	68.67	91.27	$ 998,540	$ 60,425	$ 11,505	$ 21,069	$ 905,541	66.15
Morgan	$ 336,675	$ 23,539	$ 360,213	35.80	38.40	$ 12,955	$ 1,049	$ 100	$ 383	$ 11,423	31.71
Morrow	$ 1,216,169	$ 88,414	$ 1,304,582	41.24	45.84	$ 54,202	$ 4,050	$ 510	$ 903	$ 48,739	37.36
Muskingum	$ 2,103,927	$ 502,374	$ 2,606,301	39.33	42.68	$ 104,184	$ 7,694	$ 1,126	$ 1,886	$ 93,478	35.87
Noble	$ 300,540	$ 66,019	$ 366,559	33.37	41.81	$ 12,790	$ 965	$ 87	$ 236	$ 11,501	31.38
Ottawa	$ 2,670,247	$ 393,434	$ 3,063,680	39.05	41.10	$ 120,448	$ 8,704	$ 719	$ 1,403	$ 109,622	35.78
Paulding	$ 463,652	$ 43,766	$ 507,418	40.09	50.02	$ 20,778	$ 1,589	$ 181	$ 557	$ 18,449	36.36
Perry	$ 811,535	$ 59,170	$ 870,704	42.31	54.84	$ 37,578	$ 2,757	$ 437	$ 934	$ 33,449	38.42
Pickaway	$ 1,820,901	$ 197,378	$ 2,018,280	40.32	52.72	$ 83,826	$ 6,674	$ 1,029	$ 1,117	$ 75,005	37.16
Pike	$ 512,397	$ 68,795	$ 581,192	37.56	43.91	$ 22,269	$ 1,719	$ 206	$ 599	$ 19,744	33.97
Portage	$ 4,797,341	$ 1,046,107	$ 5,843,448	45.80	56.30	$ 278,618	$ 17,598	$ 3,284	$ 4,020	$ 253,715	43.42
Preble	$ 1,138,492	$ 116,946	$ 1,255,438	38.47	42.39	$ 48,756	$ 3,704	$ 555	$ 1,128	$ 43,369	34.54
Putnam	$ 1,172,379	$ 95,959	$ 1,268,338	33.72	38.58	$ 43,229	$ 3,396	$ 547	$ 542	$ 38,745	30.55
Richland	$ 2,379,559	$ 401,116	$ 2,780,675	50.67	70.12	$ 148,709	$ 10,011	$ 1,734	$ 4,123	$ 132,841	47.77
Ross	$ 1,425,674	$ 214,894	$ 1,640,568	40.58	54.10	$ 69,484	$ 2,406	$ 381	$ 933	$ 65,763	40.09
Sandusky	$ 1,428,197	$ 267,296	$ 1,695,492	43.04	48.79	$ 74,515	$ 5,441	$ 848	$ 1,546	$ 66,681	39.33
Scioto	$ 990,216	$ 214,377	$ 1,204,593	48.66	52.41	$ 59,422	$ 3,663	$ 585	$ 2,266	$ 52,908	43.92
Seneca	$ 1,294,401	$ 169,281	$ 1,463,682	40.05	56.22	$ 61,356	$ 4,484	$ 608	$ 1,375	$ 54,889	37.50
Shelby	$ 1,406,421	$ 273,135	$ 1,679,556	38.26	44.60	$ 65,995	$ 4,833	$ 773	$ 966	$ 59,423	35.38
Stark	$ 9,838,530	$ 2,525,412	$ 12,363,941	46.04	50.24	$ 579,889	$ 36,027	$ 6,839	$ 11,270	$ 525,753	42.52
Summit	$ 14,274,613	$ 3,488,541	$ 17,763,154	59.87	73.00	$ 1,109,306	$ 65,529	$ 12,840	$ 17,141	$ 1,013,795	57.07
Trumbull	$ 3,776,829	$ 825,129	$ 4,601,959	52.40	60.15	$ 247,543	$ 17,968	$ 2,418	$ 7,936	$ 219,221	47.64
Tuscarawas	$ 1,971,792	$ 424,086	$ 2,395,878	44.16	48.99	$ 107,841	$ 7,317	$ 1,114	$ 2,264	$ 97,145	40.55
Union	$ 2,513,833	$ 352,759	$ 2,866,592	53.10	67.73	$ 157,381	$ 12,009	$ 2,199	$ 1,080	$ 142,093	49.57
Van Wert	$ 824,857	$ 86,165	$ 911,022	34.74	51.11	$ 33,059	$ 2,836	$ 359	$ 655	$ 29,209	32.06
Vinton	$ 284,455	$ 15,822	$ 300,277	38.08	45.42	$ 11,552	$ 838	$ 76	$ 393	$ 10,245	34.12
Warren	$ 10,358,695	$ 1,588,767	$ 11,947,463	47.24	57.34	$ 580,426	$ 43,142	$ 9,202	$ 4,654	$ 523,428	43.81
Washington	$ 1,262,980	$ 271,478	$ 1,534,458	40.38	46.50	$ 63,622	$ 4,554	$ 679	$ 1,620	$ 56,770	37.00
Wayne	$ 3,107,149	$ 586,868	$ 3,694,017	43.38	63.70	$ 172,185	$ 11,822	$ 1,923	$ 2,656	$ 155,784	42.17
Williams	$ 973,716	$ 155,388	$ 1,129,104	44.64	55.61	$ 52,105	$ 3,845	$ 559	$ 1,147	$ 46,555	41.23
Wood	$ 3,498,121	$ 902,451	$ 4,400,572	50.99	64.92	$ 236,950	$ 14,971	$ 2,728	$ 3,030	$ 216,222	49.13
Wyandot	$ 544,914	$ 70,811	$ 615,724	35.61	39.39	$ 22,192	$ 1,663	$ 221	$ 491	$ 19,816	32.18
Statewide Total/Average [2]	**$ 317,894,179**	**$ 71,067,655**	**$ 388,961,834**	**52.44**	**66.69**	**$ 21,410,690**	**$ 1,390,899**	**$ 257,200**	**$ 318,777**	**$ 19,443,813**	**49.99**

[1] Taxes charged in tax year 2024 and collected or reimbursed in calendar year 2025.

[2] Statewide totals and averages based on submitted data.

Source: Ohio Department of Taxation

Table 46

Real Property Tax: Taxable Values, Taxes Charged, Average Tax Rates and Tax Relief, Tax Years 2019-2024

	Tax Year					
	2019	2020	2021	2022	2023	2024
Total Assessed Value	$ 261,187,251,070	$ 280,011,663,141	$ 293,555,000,703	$ 304,371,215,695	$ 356,740,496,329	$ 388,961,833,990
Class I	$ 204,714,698,700	$ 220,284,545,400	$ 232,712,387,110	$ 242,222,723,970	$ 289,595,513,830	$ 317,894,178,700
Class II	$ 56,472,552,370	$ 59,727,117,741	$ 60,842,613,593	$ 62,148,491,725	$ 67,144,982,499	$ 71,067,655,290
Total Taxes Charged [1]	$ 17,337,841,410	$ 18,021,433,118	$ 18,475,242,062	$ 18,962,104,728	$ 20,263,704,953	$ 21,410,689,823
Class I	$ 13,104,260,240	$ 13,668,137,149	$ 14,056,933,499	$ 14,485,418,508	$ 15,708,511,018	$ 16,671,158,692
Class II	$ 4,233,581,140	$ 4,353,295,969	$ 4,418,308,563	$ 4,476,686,220	$ 4,555,193,934	$ 4,739,531,132
Average Effective Tax Rate [2]	66.38	64.36	62.94	62.30	56.80	55.05
Class I	64.01	62.05	60.40	59.80	54.24	52.44
Class II	74.97	72.89	72.62	72.03	67.84	66.69
Nonbusiness Credit [3]	$ 1,171,338,443	$ 1,200,377,583	1,221,647,044	1,242,817,590	1,338,239,081	1,390,899,061
Owner-Occupied Credit [3]	$ 218,750,160	$ 225,841,952	230,215,941	233,818,989	248,742,250	257,200,031
Homestead Exemption Reductio	$ 385,017,996	$ 364,359,578	344,435,261	331,637,776	314,664,903	318,777,498
Net Taxes Collectible	$ 15,562,734,812	$ 16,230,854,005	$ 16,678,943,816	$ 17,153,830,373	$ 18,362,058,718	$ 19,443,813,233

[1] Net taxes charged after application of percentage reduction required by O.R.C. 319.301

[2] Taxes charged divided by value of taxable property

[3] These figures are after applicable credits and homestead exemption. The data also exclude those taxpayers that filed late for the tax reduction and exclude the administrative fees associated with this

Source: Ohio Department of Taxation

Resort Area Gross Receipts Tax

Table 47

Resort Area Tax: Fiscal Years 2021-2025 Distributions by District

Fiscal Year	Kelleys Island	Put-in-Bay Village	Put-in-Bay Township	City of Canton[1]	Total
2021	$ 188,180	$ 524,936	$ 293,876	$ 41,589	$ 1,048,581
2022	$ 334,604	$ 902,511	$ 527,256	$ 239,688	$ 2,004,059
2023	$ 441,458	$ 1,125,892	$ 534,694	$ 269,582	$ 2,371,627
2024	$ 387,216	$ 987,571	$ 511,880	$ 550,930	$ 2,437,598
2025	$ 629,432	$ 1,069,894	$ 600,201	$ 479,973	$ 2,779,501

[1]Beginning with the January 2021 distribution the City of Canton's distributions are inclusive of all areas within the Tourism Development District.

Source: Ohio Department of Taxation

Sales and Use Tax - Counties and Transit Authorities

Table 48

Permissive (Local) Sales and Use Tax: Calendar Years 2022-2024 Collections, by County

County	2022	2023	2024	Initial Enactment	Tax Rate Dec. 31, 2024	Effective Date of Current Rate
Adams	$ 6,583,621	$ 5,983,384	$ 5,680,395	Jun 1, 1991	1.50 %	Apr 1, 2006
Allen	$ 20,542,228	$ 20,781,214	$ 21,197,938	May 1, 1970	1.00 %	Jun 1, 1987
Ashland	$ 11,222,045	$ 11,245,945	$ 11,153,535	Mar 1, 1971	1.25 %	Jan 1, 1998
Ashtabula	$ 13,973,116	$ 14,086,516	$ 13,841,594	Apr 1, 1977	1.00 %	Jul 1, 1985
Athens	$ 12,341,160	$ 12,682,984	$ 12,730,936	Feb 1, 1982	1.50 %	Apr 1, 2021
Auglaize	$ 11,767,732	$ 12,656,416	$ 12,838,039	Nov 1, 1973	1.50 %	Jun 1, 1996
Belmont	$ 18,240,550	$ 19,186,846	$ 18,259,627	May 1, 1985	1.50 %	Jan 1, 1995
Brown	$ 7,737,884	$ 7,693,043	$ 8,024,974	Aug 1, 1979	1.50 %	Oct 1, 2010
Butler	$ 57,010,564	$ 58,580,873	$ 59,634,200	Jun 1, 1985	0.75 %	Jan 1, 2008
Carroll	$ 3,912,414	$ 4,255,778	$ 3,932,478	Sep 1, 1985	1.00 %	Jul 1, 2006
Champaign	$ 7,021,462	$ 7,232,605	$ 7,443,986	Jan 1, 1986	1.50 %	Jul 1, 2003
Clark	$ 31,079,691	$ 31,776,280	$ 32,369,576	Nov 1, 1972	1.50 %	Jan 1, 2008
Clermont	$ 37,411,704	$ 38,658,979	$ 38,905,985	Aug 1, 1979	1.00 %	Oct 1, 1983
Clinton	$ 12,510,107	$ 13,037,319	$ 12,505,781	May 1, 1972	1.50 %	Oct 1, 2019
Columbiana	$ 21,024,222	$ 21,640,612	$ 21,362,342	Aug 1, 1985	1.50 %	Apr 1, 2007
Coshocton	$ 8,899,329	$ 9,856,093	$ 9,939,342	Jun 1, 1971	2.00 %	Apr 1, 2022
Crawford	$ 7,521,061	$ 7,704,885	$ 7,632,712	May 1, 1978	1.50 %	Oct 1, 2019
Cuyahoga	$ 322,558,672	$ 328,142,573	$ 327,142,401	Sep 1, 1969	1.25 %	Oct 1, 2007
Darke	$ 11,382,553	$ 11,806,211	$ 12,001,992	Jul 1, 1975	1.50 %	Oct 1, 2005
Defiance	$ 7,310,058	$ 7,461,332	$ 7,438,222	Feb 1, 1987	1.00 %	Feb 1, 1987
Delaware	$ 86,494,977	$ 90,231,717	$ 90,440,829	Jan 1, 1972	1.25 %	Oct 1, 1996
Erie	$ 20,917,702	$ 21,774,043	$ 21,628,619	Mar 1, 1977	1.00 %	Oct 1, 2014
Fairfield	$ 28,949,532	$ 29,317,563	$ 29,106,767	Sep 1, 1981	1.00 %	Jan 1, 2010
Fayette	$ 9,209,616	$ 9,745,708	$ 10,493,760	Mar 1, 1983	1.50 %	Jan 1, 2008
Franklin	$ 388,765,134	$ 399,006,951	$ 397,929,813	Sep 1, 1985	1.25 %	Jan 1, 2014
Fulton	$ 10,446,486	$ 10,945,439	$ 10,611,730	May 1, 1972	1.50 %	Jan 1, 2010
Gallia	$ 7,580,310	$ 7,527,938	$ 7,603,859	Dec 1, 1981	1.50 %	Apr 1, 2019
Geauga	$ 20,720,159	$ 21,590,514	$ 21,305,466	Aug 1, 1987	1.00 %	Feb 1, 2004
Greene	$ 35,121,444	$ 36,323,877	$ 36,321,682	Mar 1, 1971	1.00 %	Feb 1, 1987
Guernsey	$ 10,741,890	$ 11,454,651	$ 10,994,048	Feb 1, 1971	1.50 %	Aug 1, 1993
Hamilton	$ 246,325,432	$ 259,144,888	$ 258,958,566	Jun 1, 1970	1.25 %	Apr 1, 2015
Hancock	$ 18,124,373	$ 19,417,134	$ 18,972,206	Feb 1, 1979	1.00 %	Jan 1, 2010
Hardin	$ 5,865,386	$ 6,047,863	$ 6,194,839	Oct 1, 1985	1.50 %	Jan 1, 2005
Harrison	$ 3,622,051	$ 4,253,256	$ 4,465,309	Dec 1, 1985	1.50 %	Jun 1, 1994
Henry	$ 5,679,310	$ 5,756,930	$ 5,875,087	Mar 1, 1972	1.50 %	Apr 1, 2007
Highland	$ 9,333,965	$ 9,476,141	$ 9,547,420	May 1, 1979	1.50 %	Jul 1, 2005
Hocking	$ 7,005,781	$ 7,117,177	$ 7,138,751	Apr 1, 1979	1.50 %	Oct 1, 2017
Holmes	$ 16,583,014	$ 16,718,257	$ 16,500,076	Jul 1, 1977	1.25 %	Apr 1, 2017
Huron	$ 12,777,000	$ 13,159,269	$ 13,029,350	Feb 1, 1978	1.50 %	Jan 1, 1996
Jackson	$ 7,102,912	$ 7,389,810	$ 7,272,343	Apr 1, 1982	1.50 %	Jan 1, 1998
Jefferson	$ 15,059,999	$ 15,583,411	$ 15,417,045	Jun 1, 1973	1.50 %	Nov 1, 1994
Knox	$ 14,716,657	$ 14,362,000	$ 14,998,644	May 1, 1971	1.25 %	Jan 18, 2018
Lake	$ 47,411,884	$ 48,735,656	$ 48,328,226	Jul 1, 1969	1.00 %	Apr 1, 2012
Lawrence	$ 11,394,554	$ 11,649,373	$ 11,808,844	Jun 1, 1986	1.50 %	Jun 1, 1998
Licking	$ 52,364,874	$ 53,212,852	$ 56,499,413	Feb 1, 1971	1.50 %	Jan 1, 2006

Sales and Use Tax - Counties and Transit Authorities (continued)

Table 48 (con't)

Permissive (Local) Sales and Use Tax: Calendar Years 2022-2024 Collections, by County

County	2022	2023	2024	Initial Enactment	Tax Rate Dec. 31, 2024	Effective Date of Current Rate
Logan	$ 12,451,200	$ 11,615,268	$ 11,657,538	Jan 1, 1974	1.50 %	Jul 1, 1997
Lorain	$ 39,712,920	$ 41,251,631	$ 40,608,857	Jul 1, 1985	0.75 %	Apr 1, 2021
Lucas	$ 121,843,794	$ 122,129,739	$ 121,630,472	Feb 1, 1971	1.50 %	Apr 1, 2022
Madison	$ 10,096,699	$ 10,762,170	$ 10,668,821	Mar 1, 1983	1.25 %	Jul 1, 1999
Mahoning	$ 60,438,847	$ 65,128,994	$ 64,292,057	Apr 1, 1980	1.50 %	Apr 1, 2022
Marion	$ 14,844,972	$ 15,060,006	$ 14,937,059	Sep 1, 1985	1.50 %	Apr 1, 2014
Medina	$ 35,769,857	$ 36,771,359	$ 36,935,584	Apr 1, 1980	1.00 %	Oct 1, 2007
Meigs	$ 3,211,145	$ 3,147,158	$ 3,225,388	Feb 1, 1987	1.50 %	Oct 1, 2012
Mercer	$ 11,333,588	$ 11,693,276	$ 11,350,092	Nov 1, 1971	1.50 %	Apr 1, 2008
Miami	$ 23,890,881	$ 24,104,955	$ 24,593,447	Dec 1, 1986	1.25 %	Oct 1, 2009
Monroe	$ 3,212,823	$ 2,954,699	$ 2,737,838	Oct 1, 1986	1.50 %	Jan 1, 2010
Montgomery	$ 121,221,216	$ 122,061,910	$ 122,446,880	Jan 1, 1971	1.25 %	Oct 1, 2018
Morgan	$ 2,052,436	$ 2,103,366	$ 2,124,145	Feb 1, 1972	1.50 %	Apr 1, 1990
Morrow	$ 5,970,066	$ 6,139,063	$ 6,410,206	Jul 1, 1971	1.50 %	Jul 1, 1995
Muskingum	$ 24,934,567	$ 25,735,268	$ 24,809,886	May 1, 1971	1.50 %	Apr 1, 1993
Noble	$ 2,078,806	$ 2,241,387	$ 3,030,460	Jan 1, 1971	1.50 %	Feb 1, 1995
Ottawa	$ 11,328,286	$ 11,892,893	$ 11,553,433	Oct 1, 1973	1.25 %	Jul 1, 2010
Paulding	$ 2,843,271	$ 2,924,046	$ 2,927,259	Apr 1, 1984	1.50 %	Jan 1, 2022
Perry	$ 5,951,190	$ 6,089,843	$ 6,008,716	Mar 1, 1971	1.50 %	Apr 1, 2010
Pickaway	$ 12,807,481	$ 12,693,182	$ 14,024,861	Oct 1, 1983	1.50 %	Dec 1, 2001
Pike	$ 6,461,649	$ 6,491,331	$ 6,794,517	May 1, 1988	1.50 %	Jan 1, 2006
Portage	$ 28,819,465	$ 29,858,343	$ 29,357,447	Apr 1, 1971	1.00 %	Jan 1, 2021
Preble	$ 7,665,300	$ 7,654,537	$ 7,742,621	Nov 1, 1979	1.50 %	May 1, 1994
Putnam	$ 6,393,505	$ 6,330,277	$ 6,517,665	Jan 1, 1974	1.25 %	Jan 1, 2014
Richland	$ 27,652,922	$ 27,844,477	$ 27,733,985	Jun 1, 1979	1.25 %	Jul 1, 2016
Ross	$ 20,491,842	$ 20,654,515	$ 20,112,385	Jan 1, 1974	1.50 %	Oct 1, 1993
Sandusky	$ 13,829,463	$ 14,714,162	$ 14,396,454	Aug 1, 1979	1.50 %	Oct 1, 2010
Scioto	$ 14,582,208	$ 14,824,235	$ 14,730,121	May 1, 1979	1.50 %	May 1, 2001
Seneca	$ 11,542,017	$ 11,644,298	$ 11,350,699	Oct 1, 1983	1.50 %	Aug 1, 2003
Shelby	$ 12,099,371	$ 12,260,976	$ 12,366,344	Feb 1, 1971	1.50 %	Apr 1, 2008
Stark	$ 37,123,222	$ 37,840,792	$ 37,476,093	Jan 1, 1987	0.50 %	Apr 1, 2012
Summit	$ 57,118,892	$ 58,863,219	$ 57,047,309	Feb 1, 1973	0.50 %	Nov 1, 1995
Trumbull	$ 33,056,978	$ 33,951,810	$ 34,039,587	Jun 1, 1985	1.00 %	Jul 1, 2005
Tuscarawas	$ 17,073,746	$ 17,565,655	$ 17,248,669	Apr 1, 1971	1.00 %	Oct 1, 2020
Union	$ 17,650,600	$ 17,687,744	$ 17,915,382	Apr 1, 1989	1.25 %	Jul 1, 2008
Van Wert	$ 5,988,075	$ 6,272,790	$ 6,097,261	Mar 1, 1972	1.50 %	Mar 1, 1991
Vinton	$ 1,851,760	$ 1,814,112	$ 1,822,358	May 1, 1985	1.50 %	Mar 1, 1992
Warren	$ 67,145,964	$ 56,181,212	$ 55,601,490	Jan 1, 1972	1.00 %	Jan 1, 2023
Washington	$ 16,036,602	$ 16,495,271	$ 16,350,263	Oct 1, 1983	1.50 %	Jan 1, 1990
Wayne	$ 15,386,681	$ 15,592,771	$ 15,098,496	Mar 1, 1971	0.75 %	Jan 1, 1992
Williams	$ 7,764,518	$ 8,020,317	$ 7,948,824	Dec 1, 1977	1.50 %	Oct 1, 2003
Wood	$ 28,749,857	$ 28,978,097	$ 29,237,844	Jun 1, 1971	1.00 %	Nov 1, 1987
Wyandot	$ 5,223,943	$ 5,383,183	$ 5,361,320	Feb 1, 1985	1.50 %	Oct 1, 2005
Total	**$ 2,708,067,245**	**$ 2,767,836,641**	**$ 2,763,798,880**			

Note: These figures represent permissive sales tax collections for the calendar year net of the 1.0% administration fee. Distributions to the counties and transit authorities occur two months following the collection month.

Source: Ohio Department of Taxation

Sales and Use Tax - Counties and Transit Authorities (continued)

Table 49

Permissive (Local) Sales Tax: Calendar Years 2022-2024 Transit Authority Collections

Transit Authority	2022	2023	2024	Initial Enactment	Tax Rate Dec. 31, 2024	Effective Date of Current Rate
Allen County Regional Transit Authority	$ 1,986,288	$ 2,022,359	$ 2,053,680	Oct 1, 2019	0.10 %	Oct 1, 2019
Greater Cleveland Regional Transit Authority	$ 257,416,731	$ 261,596,499	$ 261,188,127	Oct 1, 1975	1.00 %	Oct 1, 1975
Central Ohio Regional Transit Authority	$ 169,882,228	$ 174,789,456	$ 174,638,184	Sep 1, 1980	0.50 %	Jan 1, 2008
Southwestern Ohio Regional Transit Authority	$ 150,762,090	$ 156,277,020	$ 154,652,614	Oct 1, 2020	0.80 %	Oct 1, 2020
Laketran Transit Authority	$ 23,560,929	$ 24,241,320	$ 19,287,309	Aug 1, 1988	0.25 %	Jul 1, 2024
Toledo Area Regional Transit Authority	$ 27,134,209	$ 41,277,730	$ 41,251,296	Apr 1, 2022	0.50 %	Apr 1, 2022
Western Reserve Transit Authority	$ 10,636,109	$ 10,849,512	$ 10,706,233	Apr 1, 2009	0.25 %	Apr 1, 2009
Greater Dayton Regional Transit Authority	$ 48,411,306	$ 48,783,648	$ 48,924,032	Jul 1, 1980	0.50 %	Jul 1, 1980
Portage Area Regional Transit Authority	$ 7,208,250	$ 7,402,475	$ 7,339,501	Feb 1, 2002	0.25 %	Feb 1, 2002
Stark Area Regional Transit Authority	$ 18,505,696	$ 18,842,697	$ 18,670,052	Jul 1, 1997	0.25 %	Jul 1, 1997
Metro Regional Transit Authority	$ 56,793,682	$ 58,498,683	$ 56,811,982	Feb 1, 1991	0.50 %	Jul 1, 2008
Transit Authority Total	$ 772,297,518	$ 804,581,400	$ 795,523,010			

Note: These figures represent permissive sales tax collections for the calendar year net of the 1.0% administration fee. Distributions to the counties and transit authorities occur two months following the collection moth.

Source: Ohio Department of Taxation

Business Tax Credit

Table 50

Business Tax Credits: Fiscal Year 2025

	Tax Credited		Value of Credits
Refundable Credits			
Job Creation Tax Credit	CAT, FIT, PIT/PTE, PAT	$	553,235,166
Historic Preservation Credit	FIT, PIT/PTE	$	33,109,414
Subtotal		$	586,344,580
Non-Refundable Credits			
Non-Refundable Job Retention Tax Credit	CAT	$	20,691,927
Ohio Qualified R & D Investment Expenses Tax Credit	CAT, FIT	$	50,041,227
Credit for R&D Loan Payments	CAT, PIT	$	788,426
New Markets	FIT	$	5,769,230
Subtotal		$	77,290,810
Other Credits Subtotal[1]		$	96,607,333
Total of Refundable and Non-Refundable Credits		**$**	**760,242,723**

[1] Other Credits Subtotal includes credits for which the number of taxpayers was fewer than ten as well as other miscellaneous credits. These credits include the Refundable Loss on Loans Made Under the Ohio Venture Capital Program, Refundable Ohio Motion Picture Production Credit, Refundable Jobs Retention Tax Credit, Non-Refundable Credit for Unused Net Operating Loss, and Non-Refundable Ohio Opportunity Zone Credit.

Source: Ohio Department of Taxation

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