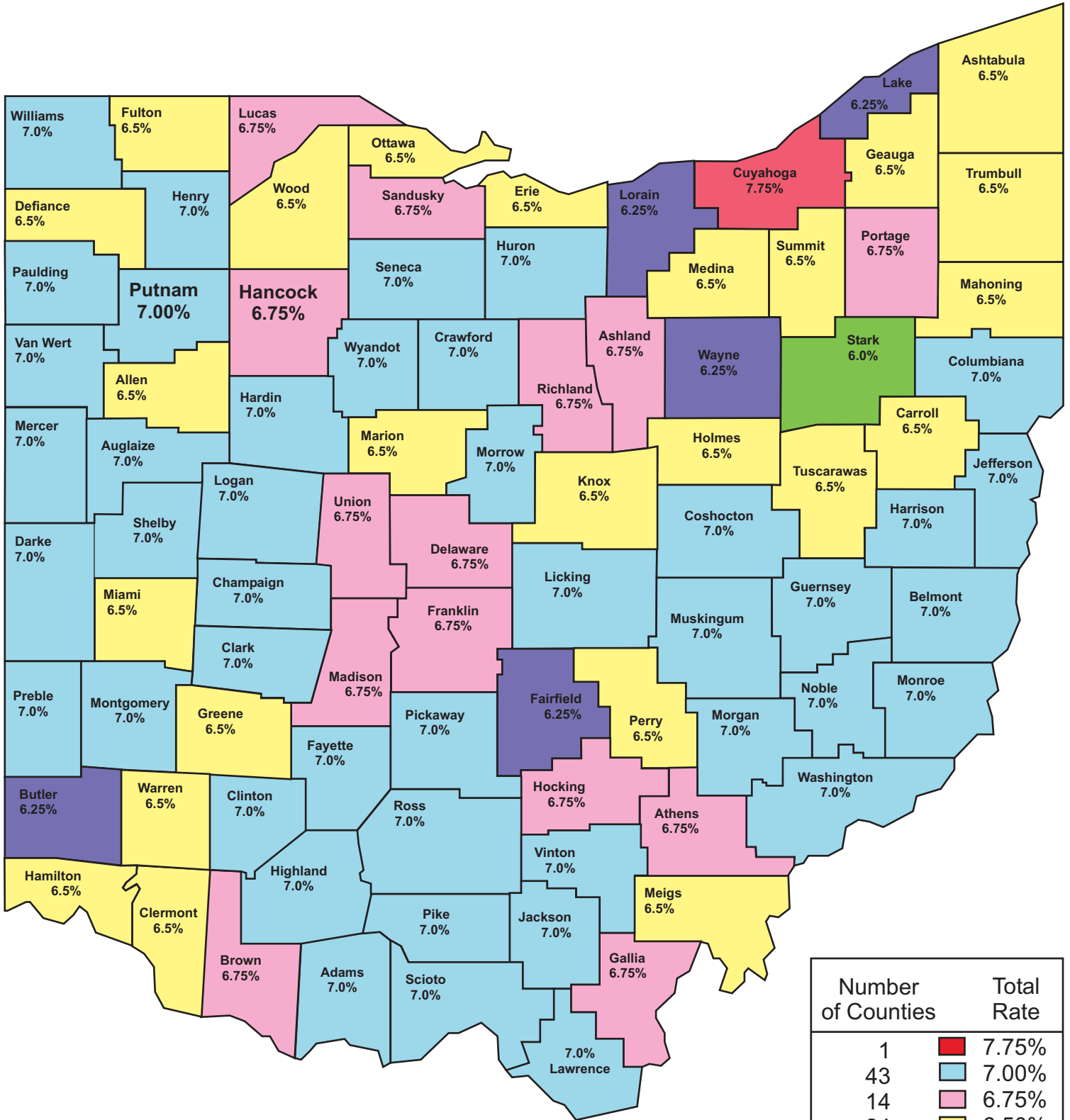


Total State and Local Sales Tax Rates, By County Effective January 2009



New Rates:

Hancock County 6.75% (previously 6.00%)
 Putnam County 7.00% (previously 6.75%)

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



**STATE AND PERMISSIVE SALES TAX RATES
 BY COUNTY, JANUARY 2009**

County	County Tax Rate	Transit Tax Rate	Total State & Local Rate	County	County Tax Rate	Transit Tax Rate	Total State & Local Rate
Adams	1.50%	--	7.00%	Licking	1.50%	--	7.00%
Allen	1.00	--	6.50	Logan	1.50	--	7.00
Ashland	1.25	--	6.75	Lorain	0.75	--	6.25
Ashtabula	1.00	--	6.50	Lucas	1.25	--	6.75
Athens	1.25	--	6.75	Madison	1.25	--	6.75
Auglaize	1.50	--	7.00	Mahoning	1.00	--	6.50
Belmont	1.50	--	7.00	Marion	1.00	--	6.50
Brown	1.25	--	6.75	Medina	1.00	--	6.50
Butler	0.75	--	6.25	Meigs	1.00	--	6.50
Carroll	1.00	--	6.50	Mercer	1.50	--	7.00
Champaign	1.50	--	7.00	Miami	1.00	--	6.50
Clark	1.50	--	7.00	Monroe	1.50	--	7.00
Clermont	1.00	--	6.50	Montgomery	1.00	0.50%	7.00
Clinton	1.50	--	7.00	Morgan	1.50	--	7.00
Columbiana	1.50	--	7.00	Morrow	1.50	--	7.00
Coshocton	1.50	--	7.00	Muskingum	1.50	--	7.00
Crawford	1.50	--	7.00	Noble	1.50	--	7.00
Cuyahoga	1.25	1.00%	7.75	Ottawa	1.00	--	6.50
Darke	1.50	--	7.00	Paulding	1.50	--	7.00
Defiance	1.00	--	6.50	Perry	1.00	--	6.50
Delaware	1.25	--	6.75	Pickaway	1.50	--	7.00
Erie	1.00	--	6.50	Pike	1.50	--	7.00
Fairfield	0.75	--	6.25	Portage	1.00	0.25	6.75
Fayette	1.50	--	7.00	Preble	1.50	--	7.00
Franklin	0.75	0.50	6.75	Putnam	1.75	--	7.00
Fulton	1.00	--	6.50	Richland	1.25	--	6.75
Gallia	1.25	--	6.75	Ross	1.50	--	7.00
Geauga	1.00	--	6.50	Sandusky	1.25	--	6.75
Greene	1.00	--	6.50	Scioto	1.50	--	7.00
Guernsey	1.50	--	7.00	Seneca	1.50	--	7.00
Hamilton	1.00	--	6.50	Shelby	1.50	--	7.00
Hancock	1.25	--	6.75	Stark	0.25	0.25	6.00
Hardin	1.50	--	7.00	Summit	0.50	0.50	6.50
Harrison	1.50	--	7.00	Trumbull	1.00	--	6.50
Henry	1.50	--	7.00	Tuscarawas	1.00	--	6.50
Highland	1.50	--	7.00	Union	1.25	--	6.75
Hocking	1.25	--	6.75	Van Wert	1.50	--	7.00
Holmes	1.00	--	6.50	Vinton	1.50	--	7.00
Huron	1.50	--	7.00	Warren	1.00	--	6.50
Jackson	1.50	--	7.00	Washington	1.50	--	7.00
Jefferson	1.50	--	7.00	Wayne	0.75	--	6.25
Knox	1.00	--	6.50	Williams	1.50	--	7.00
Lake	0.50	0.25	6.25	Wood	1.00	--	6.50
Lawrence	1.50	--	7.00	Wyandot	1.50	--	7.00

Note: Municipalities whose boundaries extend both within and beyond Franklin County assess a COTA rate of 0.50% in addition to the posted state and county sales tax rate. Delaware's COTA rate covers the portions of the Cities of Columbus and Westerville located in Delaware County; Fairfield's COTA rate covers the portions of the Cities of Columbus and Reynoldsburg in Fairfield County; Licking County's COTA rate covers the portion of the City of Reynoldsburg located in Licking County, and Union's COTA rate covers the portion of the City of Dublin located in Union County. The current state rate is 5.5%.