



Department of
Taxation

Sales & Use Tax

Current Sales & Use Tax Rate Changes

2023 2nd Quarter Rate Changes

There were no sales and use tax county rate changes effective April 1, 2023.

2023 1st Quarter Rate Changes

The sales and use tax rate for Warren County (83) will decrease from 7.00 % to 6.75 % effective January 1, 2023.

Click [here](#) to view additional information on tax rates and changes.

Changes to Ohio's Substantial Nexus Laws

For additional information regarding out-of-state sellers or marketplace facilitators, please use the links below:

[Marketplace Facilitators](#)

[Out-of-State Sellers](#)

REMINDER:

Monthly sales tax returns are due by the 23rd of the following month from the period filed.

Example: January 1 through January 31 return is due on February 23rd.

Semi annual sales tax returns are due by the 23rd of the following month from the end of the six month period.

Example: January 1 through June 30 return is due on July 23rd and July 1 through December 31 return is due on January 23rd.

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The Ohio sales and use tax applies to the retail sale, lease, and rental of tangible personal property as well as the sale of selected services in Ohio. In transactions where sales tax was due but not collected by the vendor or seller, a use tax of equal amount is due from the customer.

The state sales and use tax rate is 5.75 percent. Counties and regional transit authorities may levy additional sales and use taxes. For more information about the sales and use tax, look at the options below.

Key Sales & Use Tax Resources

[Registration](#) — Ohio law requires any person or business making taxable retail sales to first obtain a license.

[File a Return Electronically](#) — Ohio offers several options for electronically filing sales and use tax returns, which is now required. Choose the method that best fits the needs of your business.

[Make a Payment](#) — Ohio offers taxpayers several ways to remit sales and use tax.

[List of Active Vendors](#) — This page offers a complete list of active vendors

[Instructions for Active Vendor's License List](#)

[Tax Rates & Rate Changes](#) — This page offers the latest information on sales tax rates as well as rate changes planned in any of Ohio's 88 counties.

[Instructions for submitting a rate change](#)

[Use Tax Calculator](#) — Ohio law requires residents to pay the use tax on untaxed purchases made from an out-of-state (i.e. internet or catalog) seller, when the seller is not required to charge and collect the state and local sales tax. If you purchase merchandise from those sellers, the obligation rests with the consumer to pay the use tax, which is equivalent to paying sales tax. Please click on the Use Tax Calculator link to determine how much tax is owed on your untaxed purchases.

Special Subject Areas

[Bar and Restaurant Audits](#)

[Direct Payment Program](#) — Certain taxpayers have been authorized to pay sales and use tax directly to the state rather than through a vendor at the time of a purchase.

[Motor Vehicles and Watercraft](#) — This page offers additional information on some of the special provisions that apply to motor vehicle and watercraft sales.

[Quick Service Restaurants](#)

[Record Retention Notices](#) — Certain food service operations may exercise the option of keeping 14 days worth of sales records per calendar quarter instead of all sales records. Lists of which days must be kept are found here.

[Vehicle Taxes](#) — Answers to your tax questions, including a guide to responding to tax department contacts about your transaction.

Other Sales & Use Tax Resources

[Annual Report](#)

[Closing a Business](#)

[Frequently Asked Questions](#)

[Information Releases](#)

[Offer in Compromise](#) — This program offers some delinquent taxpayers a chance to settle their debts.

Ohio Administrative Code (Rules)

[Final Rules](#)

[Proposed Rules](#)

[Ohio Revised Code](#)

[Sales & Use Tax Forms](#)

[Streamlined Sales Tax Project](#) — Ohio is participating in the Streamlined Sales Tax Project, a multi-state initiative to make sales tax systems more uniform

[Tax Alerts](#) – Please sign up for tax alerts to receive important information from the Department.

[Sales and Use Taxes – Nexus – Out-of-State Seller's – Tax Alert Archives](#)

Additional Resources



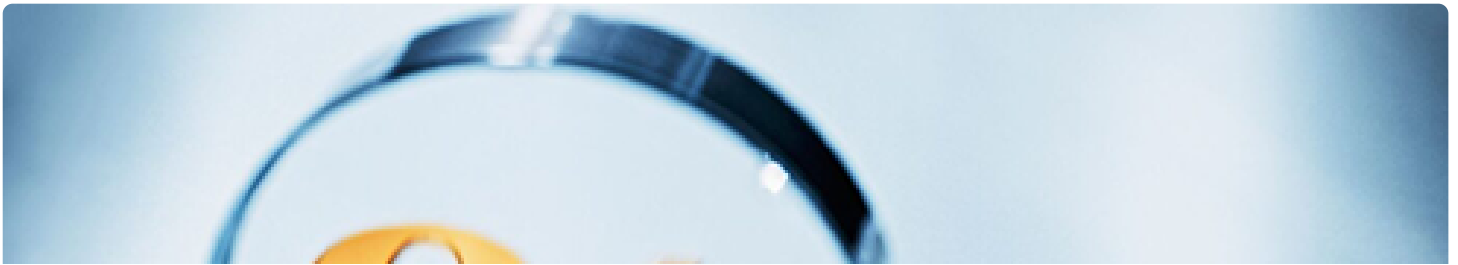
Vehicle Taxes



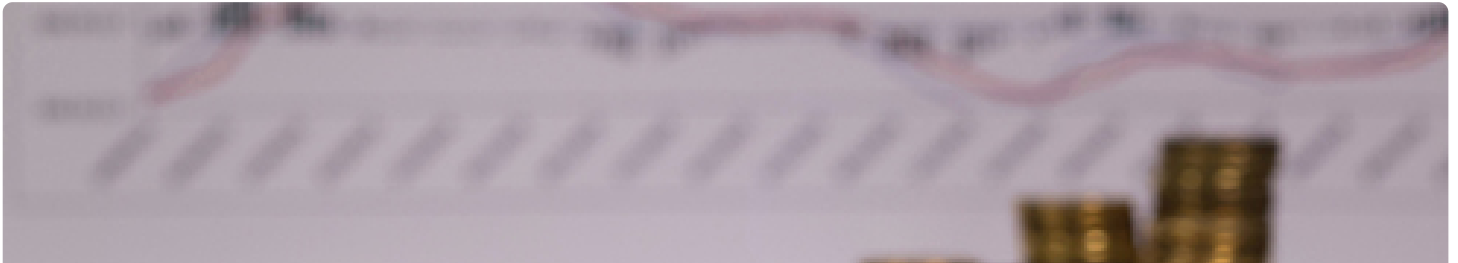
Vendor's License



Due Dates



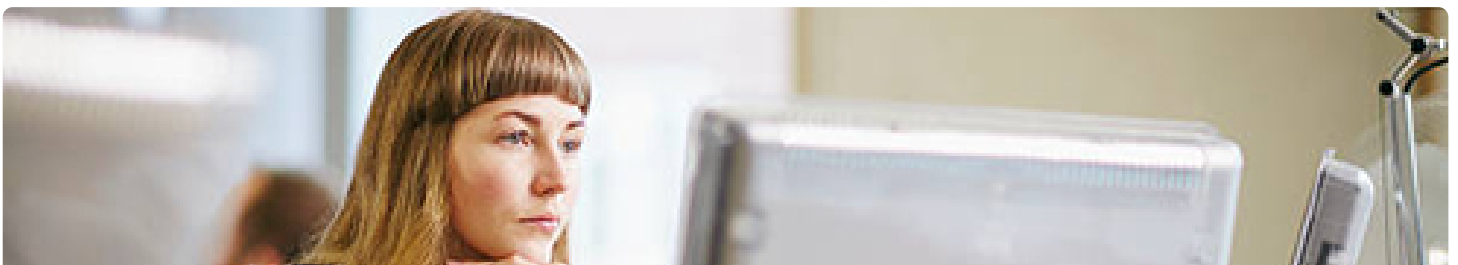
Interest Rates



Voluntary Disclosure Program



Taxpayer Representation Form (TBOR 1)



OBG Self Help eLibrary

The logo for the Student Tax Education Program (S.T.E.P.) is displayed in a dark, rectangular banner. The letters 'S', 'T', 'E', and 'P' are large and bold, each a different color: red, purple, green, and blue respectively. Small dots of the same color separate the letters. The background of the banner is dark with a blurred, warm-toned image of what appears to be a person's hands or a document.

Student Tax Education Program

[View All Additional Resources](#)