



# County of Hamilton

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## Ohio Sales Tax Changes

Effective August 1, 2003, Section 5739.01 of the Ohio Revised Code expands those goods and services subject to Ohio's Sales Tax. In Hamilton County, the combined County and State rate will be 7.00%.

The following services will now be subject to the sales tax:

- Personal care services (unless prescribed or performed by a physician or chiropractor), such as manicures; pedicures; tanning; massages; skin care; application of cosmetics; hair removal; tattooing; and body piercing. Haircuts, hair coloring or hair styling are NOT subject to Ohio sales tax.
- Satellite broadcasting service (audio and video).
- Dry cleaning and laundry (but NOT coin operated laundry).
- Intrastate transportation of people, by such means as taxis, limousines, chartered buses or aircraft and helicopter rides (but NOT ambulances, public transit systems or commercial airlines).
- Vehicle towing.
- Snow removal service (if annual billings for the service are \$5,000 or more).
- Safe deposit boxes.
- Storage of goods at storage facilities. This includes personal and mini self-storage facilities.
- Delivery charges by a vendor for delivery of tangible personal property or a taxable service to a location designated by a consumer (e.g., home delivery of furniture after a store purchase).

The State of Ohio estimates these changes will generate an additional \$133.7 Million over the next two years. For more information contact the Ohio Department of Taxation at 1-888-405-4089.

Comments about these changes can be sent to your local State Legislator, or to Governor Robert A. Taft. The Governor's address is:

Robert A. Taft  
Governor of the State of Ohio  
30th Floor  
77 South High Street  
Columbus, Ohio 43215-6117

For additional information, go to: [http://www.state.oh.us/tax/Publications/Expansion\\_of\\_Sale\\_Tax.pdf](http://www.state.oh.us/tax/Publications/Expansion_of_Sale_Tax.pdf)  
or [http://www.state.oh.us/tax/business\\_taxes\\_ST\\_law\\_changes\\_070303.html](http://www.state.oh.us/tax/business_taxes_ST_law_changes_070303.html)