OCTOBER 1, 2025 thru DECEMBER 31, 2025

UST 1 AND UUT 1 CODE & RATE TABLE

	UST 1		UUT 1			UST 1		UUT 1	
Name	Code	Rate	Code	Rate	Name	Code	Rate	Code	Rate
Adams	01	7.25%	0130	0.0150	Licking	45	7.25%	4530	0.0150
Allen	02	6.85%	0222	0.0110	Licking (COTA)	94	8.25%	9450	0.0250
Ashland	03	7.00%	0325	0.0125	Logan	46	7.25%	4630	0.0150
Ashtabula	04	6.75%	0420	0.0100	Lorain	47	6.50%	4715	0.0075
Athens	05	7.25%	0530	0.0150	Lucas	48	7.75%	4840	0.0200
Auglaize	06	7.25%	0630	0.0150	Madison	49	7.00%	4925	0.0125
Belmont	07	7.25%	0730	0.0150	Mahoning	50	7.50%	5035	0.0175
Brown	**08**	**7.00%**	**0825**	**0.0125**	Marion	51	7.25%	5130	0.0150
Butler	09	6.50%	0915	0.0075	Medina	52	6.75%	5220	0.0100
Carroll	10	6.75%	1020	0.0100	Meigs	53	7.25%	5330	0.0150
Champaign	11	7.25%	1130	0.0150	Mercer	54	7.25%	5430	0.0150
Clark	12	7.25%	1230	0.0150	Miami	55	7.00%	5525	0.0125
Clermont	13	6.75%	1320	0.0100	Monroe	56	7.25%	5630	0.0150
Clinton	14	7.25%	1430	0.0150	Montgomery	57	7.50%	5735	0.0175
Columbiana	15	7.25%	1530	0.0150	Morgan	58	7.25%	5830	0.0150
Coshocton	16	7.75%	1640	0.0200	Morrow	59	7.25%	5930	0.0150
Crawford	17	7.25%	1730	0.0150	Muskingum	60	7.25%	6030	0.0150
Cuyahoga	18	8.00%	1845	0.0225	Noble	61	7.25%	6130	0.0150
Darke	19	7.25%	1930	0.0150	Ottawa	62	7.00%	6225	0.0125
Defiance	20	6.75%	2020	0.0100	Paulding	63	7.25%	6330	0.0150
Delaware	21	7.00%	2125	0.0125	Perry	64	7.25%	6430	0.0150
Delaware (COTA)	96	8.00%	9645	0.0225	Pickaway	65	7.25%	6530	0.0150
Erie	22	6.75%	2220	0.0100	Pike	66	7.25%	6630	0.0150
Fairfield	23	6.75%	2320	0.0100	Portage	67	7.00%	6725	0.0125
Fairfield (COTA)	93	7.75%	9340	0.0200	Preble	68	7.25%	6830	0.0150
Fayette	24	7.25%	2430	0.0150	Putnam	69	7.00%	6925	0.0125
Franklin	25	8.00%	2545	0.0225	Richland	70	7.00%	7025	0.0125
Fulton	26	7.25%	2630	0.0150	Ross	71	7.25%	7130	0.0150
Gallia	27	7.25%	2730	0.0150	Sandusky	72	7.25%	7230	0.0150
Geauga	28	6.75%	2820	0.0100	Scioto	73	7.25%	7330	0.0150
Greene	29	6.75%	2920	0.0100	Seneca	74	7.25%	7430	0.0150
Guernsey	30	7.25%	3030	0.0150	Shelby	75	7.25%	7530	0.0150
Hamilton	31	7.80%	3141	0.0205	Stark	76	6.50%	7615	0.0075
Hancock	32	6.75%	3220	0.0100	Summit	77	6.75%	7720	0.0100
Hardin	33	7.25%	3330	0.0150	Trumbull	78	6.75%	7820	0.0100
Harrison	34	7.25%	3430	0.0150	Tuscarawas	79	6.75%	7920	0.0100
Henry	35	7.25%	3530	0.0150	Union	80	7.00%	8025	0.0125
Highland	36	7.25%	3630	0.0150	Union (COTA)	98	8.00%	9845	0.0225
Hocking	37	7.25%	3730	0.0150	Van Wert	81	7.25%	8130	0.0150
Holmes	38	7.00%	3825	0.0125	Vinton	82	7.25%	8230	0.0150
Huron	39	7.25%	3930	0.0150	Warren	83	6.75%	8320	0.0100
Jackson	40	7.25%	4030	0.0150	Washington	84	7.25%	8430	0.0150
Jefferson	41	7.25%	4130	0.0150	Wayne	85	6.50%	8515	0.0075
Knox	42	7.25%	4230	0.0150	Williams	86	7.25%	8630	0.0150
Lake	43	7.25%	4330	0.0150	Wood	87	6.75%	8720	0.0100
Lawrence	44	7.25%	4430	0.0150	Wood (TARTA)	187	7.25%	18730	0.0150
					Wyandot	88	7.25%	8830	0.0150
					State Rate	89	5.75%	8923	0.0575

County Rate Changes effective October 1, 2025

Transit Area – COTA & TARTA	Transit Area Definitions
Delaware - COTA	Those portions of the Cities of Columbus, Dublin & Westerville located in Delaware County
Fairfield - COTA	Those portions of the Cities of Columbus & Reynoldsburg located in Fairfield County
Licking - COTA	That portion of the City of Reynoldsburg located in Licking County
Union - COTA	That portion of the City of Dublin located in Union County
Wood - TARTA	That portion of the City of Rossford located in Wood County

	UST-1 Code	UST-1 Rate	UUT-1 Code	UUT-1 Rate	
Brown County	08	7.00%	0825	0.0125	Monthly for October 1, 2025 and after
	208	7.25%	0830	0.0150	Semiannual/Quarterly for July 1 thru September 30, 2025
	08	7.00%	0825	0.0125	Semiannual/Quarterly for October 1 thru December 31, 2025