

### State Sales Tax

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Ohio has a statewide sales tax rate of **5.75%**, which was introduced in 1934. This data sheet was last updated in February 2024 by [SalesTaxHandbook.com](https://SalesTaxHandbook.com).

### What is exempt from sales taxes in Ohio?

Many states have special sales tax rates that apply to the purchase of certain types of goods, or fully exempt them from the sales tax altogether. Here's how Ohio taxes five types of commonly-exempted goods:

#### Clothing



5.75%

#### Groceries



EXEMPT

#### Prepared Food



5.75%

#### Prescription Drugs



EXEMPT

#### OTC Drugs



5.75%

### Are services subject to sales tax in Ohio?

"Goods" refers to the sale of tangible personal property, which are generally taxable. "Services" refers to the sale of labor or non-tangibles. In Ohio, specified services are taxable. To learn more, see [salestaxhandbook.com/ohio/sales-tax-taxability#services](https://salestaxhandbook.com/ohio/sales-tax-taxability#services).

### Local Sales Taxes in Ohio

Municipal governments in Ohio are also allowed to collect a **local-option sales tax** that ranges from 0% to 2.25% across the state, with an average local tax of 1.502% (for a total of 7.252% when combined with the state sales tax). The maximum local tax rate allowed by Ohio law is 2.25%. Below are listed local sales tax rates for the five largest cities in Ohio. You can find other Ohio city and county sales tax rates at [salestaxhandbook.com/ohio/rates](https://salestaxhandbook.com/ohio/rates).

City Name	State Rate	County Rate	City Rate	Special Rate	Combined Rate
<a href="#">Columbus, OH</a>	5.75%	1.25%	N/A	0.5%	7.5%
<a href="#">Cincinnati, OH</a>	5.75%	2.0499%	N/A	N/A	7.8%
* <a href="#">Cincinnati, OH</a>	5.75%	2.0499%	N/A	N/A	7.8%
* <a href="#">Toledo, OH</a>	5.75%	1.5%	N/A	0.5%	7.75%
* <a href="#">Dayton, OH</a>	5.75%	1.75%	N/A	N/A	7.5%

To learn more, visit the Ohio Sales Tax Handbook at [SalesTaxHandbook.com/Ohio](https://SalesTaxHandbook.com/Ohio)