



Sales & Use Tax Division  
P.O. Box 530  
Columbus, Ohio 43216-0530  
tax.ohio.gov

February 11, 2009

Mr. Mark R. Stewart  
Lorain County Auditor  
226 Middle Ave., 2<sup>nd</sup> floor  
Elyria, OH 44035-5640

RECEIVED  
2009 FEB 17 A 9:53  
LORAIN COUNTY  
AUDITOR

Re: County Sales/Use Tax Rate Increase  
Cash Register Reimbursement

Dear Mr. Stewart:

As you know, the Lorain County sales and use tax rate will increase from (6.25%) six and one-quarter percent to (6.75%) six and three-quarters percent effective April 1, 2009.

As a result, some vendors in your county may have to reprogram their computerized cash registers. Under Section 5739.212 of the Ohio Revised Code and pursuant to 5703-9-47 of the Ohio Administrative Code, vendors may apply for reimbursement of all or part of their cost of adjusting their cash register(s) caused by a tax increase. It is up to your office to process payment of any valid request, the funds being deducted from the new tax proceeds. For your reference, I have enclosed a copy of the law that sets forth the procedures.

The application that vendors must complete is available on our website for your office to download and reproduce. Please insert the county name at the top and list your county name and address where the application must be mailed before reproducing the form. Please go to our website at [tax.ohio.gov](http://tax.ohio.gov) and select Government on the top menu bar, and then choose Services for Governments, Forms, then under County Forms select Sales Tax, then select CR-1 Generic Application for Refund of Costs or Charges for Cash Register Modification.

If you have any questions regarding this matter, please feel free to contact me at any time.

Sincerely,

A handwritten signature in black ink, appearing to read 'Diane L. Skunza'.

Diane L. Skunza, Supervisor  
Sales and Use Tax Division  
Phone: 614-466-4810  
Fax: 614-995-5797  
Email: [Diane\\_Skunza@tax.state.oh.us](mailto:Diane_Skunza@tax.state.oh.us)