



August 20, 2026

Issued on behalf of the Ohio Department of Taxation

Re: Resort Area Gross Receipts Excise Tax (RAGRET) - Rate Increase

Dear RAGRET Taxpayer:

This is a courtesy letter to inform you that the Village of Kelleys Island, Village of Put-In-Bay, and the Township of Put-In-Bay will have a one half of one percent (1/2 %) rate increase that will take effect on October 1, 2026. The tax rate will be increasing from 1.5% to 2%. This means that effective on and after October 1, 2026, sales that are subject to the RAGRET need to be taxed at 2%. The section of the Ohio Revised Code pertaining to this increase is 5739.101(G).

When filing your semi-annual return for July 1, 2026 through December 31, 2026, include all sales subject to the RAGRET on line 1 and the tax that is due at 1.5% and 2% on line 3.

Need Help or Have Questions?

For additional assistance please contact us at 888-405-4039 or by mail to:

Business Tax Division
P.O. Box 530
Columbus, OH 43216-0530

The Ohio Department of Taxation
