

As Introduced

132nd General Assembly

Regular Session

2017-2018

H. B. No. 720

Representatives Antani, Smith, T.

A BILL

To amend sections 305.31, 5739.021, 5739.022, and 1
5739.026 of the Revised Code to require voter 2
approval of any increase in the rate of a county 3
sales tax. 4

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 305.31, 5739.021, 5739.022, and 5
5739.026 of the Revised Code be amended to read as follows: 6

Sec. 305.31. The procedure for submitting to a referendum 7
a resolution adopted by a board of county commissioners under 8
division (H) of section 307.695 of the Revised Code that is not 9
submitted to the electors of the county for their approval or 10
disapproval; any resolution adopted by a board of county 11
commissioners pursuant to division (D)(1) of section 307.697, 12
section 322.02, or 322.06, sections 940.31 and 940.33, division 13
(B)(1) of section 4301.421, section 4504.02, ~~5739.021, or~~ 14
~~5739.026,~~ division (A)(6), (A)(10), or (M) of section 5739.09, 15
~~section 5741.021 or 5741.023,~~ or division (C)(1) of section 16
5743.024 of the Revised Code; or a rule adopted pursuant to 17
section 307.79 of the Revised Code shall be as prescribed by 18
this section. 19

Except as otherwise provided in this paragraph, when a 20
petition, signed by ten per cent of the number of electors who 21
voted for governor at the most recent general election for the 22
office of governor in the county, is filed with the county 23
auditor within thirty days after the date the resolution is 24
passed or rule is adopted by the board of county commissioners, 25
~~or is filed within forty five days after the resolution is~~ 26
~~passed, in the case of a resolution adopted pursuant to section~~ 27
~~5739.021 of the Revised Code that is passed within one year~~ 28
~~after a resolution adopted pursuant to that section has been~~ 29
~~rejected or repealed by the electors, requesting that the~~ 30
~~resolution be submitted to the electors of the county for their~~ 31
~~approval or rejection,~~ the county auditor shall, after ten days 32
following the filing of the petition, and not later than four 33
p.m. of the ninetieth day before the day of election, transmit a 34
certified copy of the text of the resolution or rule to the 35
board of elections. In the case of a petition requesting that a 36
resolution adopted under division (D) (1) of section 307.697, 37
division (B) (1) of section 4301.421, or division (C) (1) of 38
section 5743.024 of the Revised Code be submitted to electors 39
for their approval or rejection, the petition shall be signed by 40
seven per cent of the number of electors who voted for governor 41
at the most recent election for the office of governor in the 42
county. The county auditor shall transmit the petition to the 43
board together with the certified copy of the resolution or 44
rule. The board shall examine all signatures on the petition to 45
determine the number of electors of the county who signed the 46
petition. The board shall return the petition to the auditor 47
within ten days after receiving it, together with a statement 48
attesting to the number of such electors who signed the 49
petition. The board shall submit the resolution or rule to the 50
electors of the county, for their approval or rejection, at the 51

succeeding general election held in the county in any year, or 52
on the day of the succeeding primary election held in the county 53
in even-numbered years, occurring subsequent to ninety days 54
after the auditor certifies the sufficiency and validity of the 55
petition to the board of elections. 56

No resolution shall go into effect until approved by the 57
majority of those voting upon it. However, a rule shall take 58
effect and remain in effect unless and until a majority of the 59
electors voting on the question of repeal approve the repeal. 60
Sections 305.31 to 305.41 of the Revised Code do not prevent a 61
county, after the passage of any resolution or adoption of any 62
rule, from proceeding at once to give any notice or make any 63
publication required by the resolution or rule. 64

The board of county commissioners shall make available to 65
any person, upon request, a certified copy of any resolution or 66
rule subject to the procedure for submitting a referendum under 67
sections 305.31 to 305.42 of the Revised Code beginning on the 68
date the resolution or rule is adopted by the board. The board 69
may charge a fee for the cost of copying the resolution or rule. 70

As used in this section, "certified copy" means a copy 71
containing a written statement attesting that it is a true and 72
exact reproduction of the original resolution or rule. 73

Sec. 5739.021. (A) For the purpose of providing additional 74
general revenues for the county, supporting criminal and 75
administrative justice services in the county, funding a 76
regional transportation improvement project under section 77
5595.06 of the Revised Code, or any combination of the 78
foregoing, and to pay the expenses of administering such levy, 79
any county may levy a tax at the rate of not more than one per 80
cent upon every retail sale made in the county, except sales of 81

watercraft and outboard motors required to be titled pursuant to 82
Chapter 1548. of the Revised Code and sales of motor vehicles, 83
and may increase the rate of an existing tax to not more than 84
one per cent. The rate of any tax levied pursuant to this 85
section shall be a multiple of one-fourth or one-tenth of one 86
per cent. 87

The tax shall be levied and the rate increased pursuant to 88
a resolution adopted by a majority of the members of the board 89
of county commissioners. The board shall deliver a certified 90
copy of the resolution to the board of elections and to the tax 91
commissioner. The board of elections shall submit the question 92
of levying the tax or increasing the rate of tax to the electors 93
of the county at the succeeding general election held in the 94
county in any year, or on the day of the succeeding primary 95
election held in the county in even-numbered years, occurring at 96
least ninety days after the board of county commissioners 97
certifies a copy of the resolution to the board of elections. 98
The resolution shall not go into effect unless it is approved by 99
a majority of the electors voting on the question of the tax. 100

The resolution shall state the purpose for which the tax 101
is to be levied ~~and;~~ the number of years for which the tax is 102
to be levied, or that it is for a continuing period of time; and 103
the date of the election at which the proposal shall be 104
submitted to electors. Upon certification of the resolution to 105
the board of elections, the board of county commissioners shall 106
notify the tax commissioner in writing of the levy question to 107
be submitted to the electors. If approved by a majority of the 108
electors, the tax shall become effective on the first day of a 109
calendar quarter next following the sixty-fifth day following 110
the date the board of county commissioners and tax commissioner 111
receive from the board of elections the certification of the 112

results of the election, except as provided in division (B) of 113
this section. 114

If the tax is to be levied for the purpose of providing 115
additional general revenues and for the purpose of supporting 116
criminal and administrative justice services, the resolution 117
shall state the rate or amount of the tax to be apportioned to 118
each such purpose. The rate or amount may be different for each 119
year the tax is to be levied, but the rates or amounts actually 120
apportioned each year shall not be different from that stated in 121
the resolution for that year. ~~If the resolution is adopted as an~~ 122
~~emergency measure necessary for the immediate preservation of~~ 123
~~the public peace, health, or safety, it must receive an~~ 124
~~affirmative vote of all of the members of the board of county~~ 125
~~commissioners and shall state the reasons for such necessity.~~ 126
~~The board shall deliver a certified copy of the resolution to~~ 127
~~the tax commissioner, not later than the sixty fifth day prior~~ 128
~~to the date on which the tax is to become effective, which shall~~ 129
~~be the first day of the calendar quarter.~~ 130

Prior to the adoption of any resolution under this 131
section, the board of county commissioners shall conduct two 132
public hearings on the resolution, the second hearing to be not 133
less than three nor more than ten days after the first. Notice 134
of the date, time, and place of the hearings shall be given by 135
publication in a newspaper of general circulation in the county, 136
or as provided in section 7.16 of the Revised Code, once a week 137
on the same day of the week for two consecutive weeks, the 138
second publication being not less than ten nor more than thirty 139
days prior to the first hearing. 140

~~Except as provided in division (B) (3) of this section, the~~ 141
~~resolution shall be subject to a referendum as provided in~~ 142

~~sections 305.31 to 305.41 of the Revised Code.~~ 143

~~If a petition for a referendum is filed, the county auditor with whom the petition was filed shall, within five days, notify the board of county commissioners and the tax commissioner of the filing of the petition by certified mail. If the board of elections with which the petition was filed declares the petition invalid, the board of elections, within five days, shall notify the board of county commissioners and the tax commissioner of that declaration by certified mail. If the petition is declared to be invalid, the effective date of the tax or increased rate of tax levied by this section shall be the first day of a calendar quarter following the expiration of sixty five days from the date the commissioner receives notice from the board of elections that the petition is invalid.~~ 144
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~~(B) (1) A resolution that is not adopted as an emergency measure may direct the board of elections to submit the question of levying the tax or increasing the rate of tax to the electors of the county at a special election held on the date specified by the board of county commissioners in the resolution, provided that the election occurs not less than ninety days after a certified copy of such resolution is transmitted to the board of elections and the election is not held in February or August of any year. Upon transmission of the resolution to the board of elections, the board of county commissioners shall notify the tax commissioner in writing of the levy question to be submitted to the electors. No resolution adopted under this division shall go into effect unless approved by a majority of those voting upon it, and, except as provided in division (B) (3) of this section, shall become effective on the first day of a calendar quarter following the expiration of sixty five days from the date the tax commissioner receives notice from the board of~~ 157
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~~elections of the affirmative vote.~~ 174

~~(2) A resolution that is adopted as an emergency measure shall go into effect as provided in division (A) of this section, but may direct the board of elections to submit the question of repealing the tax or increase in the rate of the tax to the electors of the county at the next general election in the county occurring not less than ninety days after a certified copy of the resolution is transmitted to the board of elections. Upon transmission of the resolution to the board of elections, the board of county commissioners shall notify the tax commissioner in writing of the levy question to be submitted to the electors. The ballot question shall be the same as that prescribed in section 5739.022 of the Revised Code. The board of elections shall notify the board of county commissioners and the tax commissioner of the result of the election immediately after the result has been declared. If a majority of the qualified electors voting on the question of repealing the tax or increase in the rate of the tax vote for repeal of the tax or repeal of the increase, the board of county commissioners, on the first day of a calendar quarter following the expiration of sixty five days after the date the board and tax commissioner receive notice of the result of the election, shall, in the case of a repeal of the tax, cease to levy the tax, or, in the case of a repeal of an increase in the rate of the tax, cease to levy the increased rate and levy the tax at the rate at which it was imposed immediately prior to the increase in rate.~~ 175
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~~(3) If a vendor makes a sale in this state by printed catalog and the consumer computed the tax on the sale based on local rates published in the catalog, any tax levied or repealed or rate changed under this section shall not apply to such a sale until the first day of a calendar quarter following the~~ 200
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expiration of one hundred twenty days from the date of notice by 205
the tax commissioner pursuant to division ~~(H)~~ (G) of this 206
section. 207

~~(C) If a resolution is rejected at a referendum or if a 208
resolution adopted after January 1, 1982, as an emergency 209
measure is repealed by the electors pursuant to division (B)(2) 210
of this section or section 5739.022 of the Revised Code, then 211
for one year after the date of the election at which the 212
resolution was rejected or repealed the board of county 213
commissioners may not adopt any resolution authorized by this 214
section as an emergency measure. 215~~

~~(D)~~ The board of county commissioners, at any time while a 216
tax levied under this section is in effect, may by resolution 217
reduce the rate at which the tax is levied to a lower rate 218
authorized by this section. Any reduction in the rate at which 219
the tax is levied shall be made effective on the first day of a 220
calendar quarter next following the sixty-fifth day after a 221
certified copy of the resolution is delivered to the tax 222
commissioner. 223

~~(E)~~ (D) The tax on every retail sale subject to a tax 224
levied pursuant to this section shall be in addition to the tax 225
levied by section 5739.02 of the Revised Code and any tax levied 226
pursuant to section 5739.023 or 5739.026 of the Revised Code. 227

A county that levies a tax pursuant to this section shall 228
levy a tax at the same rate pursuant to section 5741.021 of the 229
Revised Code. 230

The additional tax levied by the county shall be collected 231
pursuant to section 5739.025 of the Revised Code. If the 232
additional tax or some portion thereof is levied for the purpose 233

of criminal and administrative justice services, the revenue 234
from the tax, or the amount or rate apportioned to that purpose, 235
shall be credited to a special fund created in the county 236
treasury for receipt of that revenue. 237

Any tax levied pursuant to this section is subject to the 238
exemptions provided in section 5739.02 of the Revised Code and 239
in addition shall not be applicable to sales not within the 240
taxing power of a county under the Constitution of the United 241
States or the Ohio Constitution. 242

~~(F)~~(E) For purposes of this section, a copy of a 243
resolution is "certified" when it contains a written statement 244
attesting that the copy is a true and exact reproduction of the 245
original resolution. 246

~~(G)~~(F) If a board of commissioners intends to adopt a 247
resolution to levy a tax in whole or in part for the purpose of 248
criminal and administrative justice services, the board shall 249
prepare and make available at the first public hearing at which 250
the resolution is considered a statement containing the 251
following information: 252

(1) For each of the two preceding fiscal years, the amount 253
of expenditures made by the county from the county general fund 254
for the purpose of criminal and administrative justice services; 255

(2) For the fiscal year in which the resolution is 256
adopted, the board's estimate of the amount of expenditures to 257
be made by the county from the county general fund for the 258
purpose of criminal and administrative justice services; 259

(3) For each of the two fiscal years after the fiscal year 260
in which the resolution is adopted, the board's preliminary plan 261
for expenditures to be made from the county general fund for the 262

purpose of criminal and administrative justice services, both 263
under the assumption that the tax will be imposed for that 264
purpose and under the assumption that the tax would not be 265
imposed for that purpose, and for expenditures to be made from 266
the special fund created under division ~~(E)~~ (D) of this section 267
under the assumption that the tax will be imposed for that 268
purpose. 269

The board shall prepare the statement and the preliminary 270
plan using the best information available to the board at the 271
time the statement is prepared. Neither the statement nor the 272
preliminary plan shall be used as a basis to challenge the 273
validity of the tax in any court of competent jurisdiction, nor 274
shall the statement or preliminary plan limit the authority of 275
the board to appropriate, pursuant to section 5705.38 of the 276
Revised Code, an amount different from that specified in the 277
preliminary plan. 278

~~(H)~~ (G) Upon receipt from ~~a board of county commissioners~~ 279
~~of a certified copy of a resolution required by division (A) or~~ 280
~~(D) of this section, or from the board of elections of a notice~~ 281
of the results of an election required by division (A) ~~or (B)(1)~~ 282
~~or (2)~~ of this section, the tax commissioner shall provide 283
notice of a tax rate change in a manner that is reasonably 284
accessible to all affected vendors. The commissioner shall 285
provide this notice at least sixty days prior to the effective 286
date of the rate change. The commissioner, by rule, may 287
establish the method by which notice will be provided. 288

~~(I)~~ (H) As used in this section, "criminal and 289
administrative justice services" means the exercise by the 290
county sheriff of all powers and duties vested in that office by 291
law; the exercise by the county prosecuting attorney of all 292

powers and duties vested in that office by law; the exercise by 293
any court in the county of all powers and duties vested in that 294
court; the exercise by the clerk of the court of common pleas, 295
any clerk of a municipal court having jurisdiction throughout 296
the county, or the clerk of any county court of all powers and 297
duties vested in the clerk by law except, in the case of the 298
clerk of the court of common pleas, the titling of motor 299
vehicles or watercraft pursuant to Chapter 1548. or 4505. of the 300
Revised Code; the exercise by the county coroner of all powers 301
and duties vested in that office by law; making payments to any 302
other public agency or a private, nonprofit agency, the purposes 303
of which in the county include the diversion, adjudication, 304
detention, or rehabilitation of criminals or juvenile offenders; 305
the operation and maintenance of any detention facility, as 306
defined in section 2921.01 of the Revised Code; and the 307
construction, acquisition, equipping, or repair of such a 308
detention facility, including the payment of any debt charges 309
incurred in the issuance of securities pursuant to Chapter 133. 310
of the Revised Code for the purpose of constructing, acquiring, 311
equipping, or repairing such a facility. 312

Sec. 5739.022. (A) The question of the repeal of ~~either~~ a 313
county permissive tax or an increase in the rate of a county 314
permissive tax ~~that~~ either of which was adopted as an emergency 315
measure pursuant to section 5739.021 or 5739.026 of the Revised 316
Code before the effective date of the amendment of those 317
sections by ...B... of the 132nd general assembly may be 318
initiated by filing with the board of elections of the county 319
not less than ninety days before the general election in any 320
year a petition requesting that an election be held on the 321
question. The question of repealing an increase in the rate of 322
the county permissive tax shall be submitted to the electors as 323

a separate question from the repeal of the tax in effect prior 324
to the increase in the rate. Any petition filed under this 325
section shall be signed by qualified electors residing in the 326
county equal in number to ten per cent of those voting for 327
governor at the most recent gubernatorial election. 328

After determination by it that the petition is valid, the 329
board of elections shall submit the question to the electors of 330
the county at the next general election. The election shall be 331
conducted, canvassed, and certified in the same manner as 332
regular elections for county offices in the county. The board of 333
elections shall notify the tax commissioner, in writing, of the 334
election upon determining that the petition is valid. Notice of 335
the election shall also be published in a newspaper of general 336
circulation in the district once a week for two consecutive 337
weeks, or as provided in section 7.16 of the Revised Code, prior 338
to the election. If the board of elections operates and 339
maintains a web site, the board of elections shall post notice 340
of the election on its web site for thirty days prior to the 341
election. The notice shall state the purpose, time, and place of 342
the election. The form of the ballot cast at the election shall 343
be prescribed by the secretary of state; however, the ballot 344
question shall read, "shall the tax (or, increase in the rate of 345
the tax) be retained? 346

Yes
No

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The question covered by the petition shall be submitted as a 351
separate proposition, but it may be printed on the same ballot 352
with any other proposition submitted at the same election other 353

than the election of officers. 354

(B) If a majority of the qualified electors voting on the 355
question of repeal of either a county permissive tax or an 356
increase in the rate of a county permissive tax approve the 357
repeal, the board of elections shall notify the board of county 358
commissioners and the tax commissioner of the result of the 359
election immediately after the result has been declared. The 360
board of county commissioners shall, on the first day of the 361
calendar quarter following the expiration of sixty-five days 362
after the date the board and the tax commissioner receive the 363
notice, in the case of a repeal of a county permissive tax, 364
cease to levy the tax, or, in the case of a repeal of an 365
increase in the rate of a county permissive tax, levy the tax at 366
the rate at which it was imposed immediately prior to the 367
increase in rate and cease to levy the increased rate. 368

(C) Upon receipt from a board of elections of a notice of 369
the results of an election required by division (B) of this 370
section, the tax commissioner shall provide notice of a tax 371
repeal or rate change in a manner that is reasonably accessible 372
to all affected vendors. The commissioner shall provide this 373
notice at least sixty days prior to the effective date of the 374
rate change. The commissioner, by rule, may establish the method 375
by which notice will be provided. 376

(D) If a vendor that is registered with the central 377
electronic registration system provided for in section 5740.05 378
of the Revised Code makes a sale in this state by printed 379
catalog and the consumer computed the tax on the sale based on 380
local rates published in the catalog, any tax repealed or rate 381
changed under this section shall not apply to such a sale until 382
the first day of a calendar quarter following the expiration of 383

one hundred twenty days from the date of notice by the tax commissioner pursuant to division (C) of this section.

Sec. 5739.026. (A) A board of county commissioners may levy a tax on every retail sale in the county, except sales of watercraft and outboard motors required to be titled pursuant to Chapter 1548. of the Revised Code and sales of motor vehicles, at a rate of not more than one-half of one per cent and may increase the rate of an existing tax to not more than one-half of one per cent to pay the expenses of administering the tax and, except as provided in division (A) (6) of this section, for any one or more of the following purposes provided that the aggregate levy for all such purposes does not exceed one-half of one per cent:

(1) To provide additional revenues for the payment of bonds or notes issued in anticipation of bonds issued by a convention facilities authority established by the board of county commissioners under Chapter 351. of the Revised Code and to provide additional operating revenues for the convention facilities authority;

(2) To provide additional revenues for a transit authority operating in the county;

(3) To provide additional revenue for the county's general fund;

(4) To provide additional revenue for permanent improvements to be distributed by the community improvements board in accordance with section 307.283 and to pay principal, interest, and premium on bonds issued under section 307.284 of the Revised Code;

(5) To provide additional revenue for the acquisition,

construction, equipping, or repair of any specific permanent 413
improvement or any class or group of permanent improvements, 414
which improvement or class or group of improvements shall be 415
enumerated in the resolution required by division (D) of this 416
section, and to pay principal, interest, premium, and other 417
costs associated with the issuance of bonds or notes in 418
anticipation of bonds issued pursuant to Chapter 133. of the 419
Revised Code for the acquisition, construction, equipping, or 420
repair of the specific permanent improvement or class or group 421
of permanent improvements; 422

(6) To provide revenue for the implementation and 423
operation of a 9-1-1 system in the county. If the tax is levied 424
or the rate increased exclusively for such purpose, the tax 425
shall not be levied or the rate increased for more than five 426
years. At the end of the last year the tax is levied or the rate 427
increased, any balance remaining in the special fund established 428
for such purpose shall remain in that fund and be used 429
exclusively for such purpose until the fund is completely 430
expended, and, notwithstanding section 5705.16 of the Revised 431
Code, the board of county commissioners shall not petition for 432
the transfer of money from such special fund, and the tax 433
commissioner shall not approve such a petition. 434

If the tax is levied or the rate increased for such 435
purpose for more than five years, the board of county 436
commissioners also shall levy the tax or increase the rate of 437
the tax for one or more of the purposes described in divisions 438
(A) (1) to (5) of this section and shall prescribe the method for 439
allocating the revenues from the tax each year in the manner 440
required by division (C) of this section. 441

(7) To provide additional revenue for the operation or 442

maintenance of a detention facility, as that term is defined 443
under division (F) of section 2921.01 of the Revised Code; 444

(8) To provide revenue to finance the construction or 445
renovation of a sports facility, but only if the tax is levied 446
for that purpose in the manner prescribed by section 5739.028 of 447
the Revised Code. 448

As used in division (A) (8) of this section: 449

(a) "Sports facility" means a facility intended to house 450
major league professional athletic teams. 451

(b) "Constructing" or "construction" includes providing 452
fixtures, furnishings, and equipment. 453

(9) To provide additional revenue for the acquisition of 454
agricultural easements, as defined in section 5301.67 of the 455
Revised Code; to pay principal, interest, and premium on bonds 456
issued under section 133.60 of the Revised Code; and for the 457
supervision and enforcement of agricultural easements held by 458
the county; 459

(10) To provide revenue for the provision of ambulance, 460
paramedic, or other emergency medical services; 461

(11) To provide revenue for the operation of a lake 462
facilities authority and the remediation of an impacted 463
watershed by a lake facilities authority, as provided in Chapter 464
353. of the Revised Code; 465

(12) To provide additional revenue for a regional 466
transportation improvement project under section 5595.06 of the 467
Revised Code. 468

Pursuant to section 755.171 of the Revised Code, a board 469
of county commissioners may pledge and contribute revenue from a 470

tax levied for the purpose of division (A) (5) of this section to 471
the payment of debt charges on bonds issued under section 755.17 472
of the Revised Code. 473

The rate of tax shall be a multiple of one-fourth or one- 474
tenth of one per cent, unless a portion of the rate of an 475
existing tax levied under section 5739.023 of the Revised Code 476
has been reduced, and the rate of tax levied under this section 477
has been increased, pursuant to section 5739.028 of the Revised 478
Code, in which case the aggregate of the rates of tax levied 479
under this section and section 5739.023 of the Revised Code 480
shall be a multiple of one-fourth or one-tenth of one per cent. 481

The tax shall be levied and the rate increased pursuant to 482
a resolution adopted by a majority of the members of the board. 483
The board shall deliver a certified copy of the resolution to 484
the board of elections and to the tax commissioner, ~~not later~~ 485
~~than the sixty fifth day prior to the date on which the tax is~~ 486
~~to become effective, which shall be the first day of a calendar~~ 487
~~quarter.~~ 488

Prior to the adoption of any resolution ~~to levy the tax or~~ 489
~~to increase the rate of tax exclusively for the purpose set~~ 490
~~forth in division (A) (3) of under~~ this section, the board of 491
county commissioners shall conduct two public hearings on the 492
resolution, the second hearing to be no fewer than three nor 493
more than ten days after the first. Notice of the date, time, 494
and place of the hearings shall be given by publication in a 495
newspaper of general circulation in the county, or as provided 496
in section 7.16 of the Revised Code, once a week on the same day 497
of the week for two consecutive weeks. The second publication 498
shall be no fewer than ten nor more than thirty days prior to 499
the first hearing. ~~Except as provided in division (E) of this~~ 500

~~section, the resolution shall be subject to a referendum as provided in sections 305.31 to 305.41 of the Revised Code. If the resolution is adopted as an emergency measure necessary for the immediate preservation of the public peace, health, or safety, it must receive an affirmative vote of all of the members of the board of county commissioners and shall state the reasons for the necessity.~~ 501-507

~~If the tax is for more than one of the purposes set forth in divisions (A) (1) to (7), (9), (10), and (12) of this section, or is exclusively for one of the purposes set forth in division (A) (1), (2), (4), (5), (6), (7), (9), (10), or (12) of this section, the~~ The board of elections shall submit the question of levying the tax or increasing the rate of tax to the electors of the county at the succeeding general election held in the county in any year, or on the day of the succeeding primary election held in the county in even-numbered years, occurring at least ninety days after the board of county commissioners certifies a copy of the resolution to the board of elections. The resolution shall not go into effect unless it is approved by a majority of the electors voting on the question of the tax. 508-520

(B) The board of county commissioners shall adopt a resolution under section 351.02 of the Revised Code creating the convention facilities authority, or under section 307.283 of the Revised Code creating the community improvements board, before adopting a resolution levying a tax for the purpose of a convention facilities authority under division (A) (1) of this section or for the purpose of a community improvements board under division (A) (4) of this section. 521-528

(C) (1) If the tax is to be used for more than one of the purposes set forth in divisions (A) (1) to (7), (9), (10), and 529-530

(12) of this section, the board of county commissioners shall 531
establish the method that will be used to determine the amount 532
or proportion of the tax revenue received by the county during 533
each year that will be distributed for each of those purposes, 534
including, if applicable, provisions governing the reallocation 535
of a convention facilities authority's allocation if the 536
authority is dissolved while the tax is in effect. The 537
allocation method may provide that different proportions or 538
amounts of the tax shall be distributed among the purposes in 539
different years, but it shall clearly describe the method that 540
will be used for each year. Except as otherwise provided in 541
division (C)(2) of this section, the allocation method 542
established by the board is not subject to amendment during the 543
life of the tax. 544

(2) Subsequent to holding a public hearing on the proposed 545
amendment, the board of county commissioners may amend the 546
allocation method established under division (C)(1) of this 547
section for any year, if the amendment is approved by the 548
governing board of each entity whose allocation for the year 549
would be reduced by the proposed amendment. In the case of a tax 550
that is levied for a continuing period of time, the board may 551
not so amend the allocation method for any year before the sixth 552
year that the tax is in effect. 553

(a) If the additional revenues provided to the convention 554
facilities authority are pledged by the authority for the 555
payment of convention facilities authority revenue bonds for as 556
long as such bonds are outstanding, no reduction of the 557
authority's allocation of the tax shall be made for any year 558
except to the extent that the reduced authority allocation, when 559
combined with the authority's other revenues pledged for that 560
purpose, is sufficient to meet the debt service requirements for 561

that year on such bonds. 562

(b) If the additional revenues provided to the county are 563
pledged by the county for the payment of bonds or notes 564
described in division (A) (4) or (5) of this section, for as long 565
as such bonds or notes are outstanding, no reduction of the 566
county's or the community improvements board's allocation of the 567
tax shall be made for any year, except to the extent that the 568
reduced county or community improvements board allocation is 569
sufficient to meet the debt service requirements for that year 570
on such bonds or notes. 571

(c) If the additional revenues provided to the transit 572
authority are pledged by the authority for the payment of 573
revenue bonds issued under section 306.37 of the Revised Code, 574
for as long as such bonds are outstanding, no reduction of the 575
authority's allocation of tax shall be made for any year, except 576
to the extent that the authority's reduced allocation, when 577
combined with the authority's other revenues pledged for that 578
purpose, is sufficient to meet the debt service requirements for 579
that year on such bonds. 580

(d) If the additional revenues provided to the county are 581
pledged by the county for the payment of bonds or notes issued 582
under section 133.60 of the Revised Code, for so long as the 583
bonds or notes are outstanding, no reduction of the county's 584
allocation of the tax shall be made for any year, except to the 585
extent that the reduced county allocation is sufficient to meet 586
the debt service requirements for that year on the bonds or 587
notes. 588

(D) (1) The resolution levying the tax or increasing the 589
rate of tax shall state the rate of the tax or the rate of the 590
increase; the purpose or purposes for which it is to be levied; 591

the number of years for which it is to be levied or that it is 592
for a continuing period of time; the allocation method required 593
by division (C) of this section; and ~~if required to be submitted~~ 594
~~to the electors of the county under division (A) of this~~ 595
~~section,~~ the date of the election at which the proposal shall be 596
submitted to the electors of the county, ~~which shall be not less~~ 597
~~than ninety days after the certification of a copy of the~~ 598
~~resolution to the board of elections and, if the tax is to be~~ 599
~~levied exclusively for the purpose set forth in division (A)(3)~~ 600
~~of this section,~~ shall not occur in August of any year. Upon 601
certification of the resolution to the board of elections, the 602
board of county commissioners shall notify the tax commissioner 603
in writing of the levy question to be submitted to the electors. 604
If approved by a majority of the electors, the tax shall become 605
effective on the first day of a calendar quarter next following 606
the sixty-fifth day following the date the board of county 607
commissioners and tax commissioner receive from the board of 608
elections the certification of the results of the election, 609
except as provided in division (E) of this section. 610

(2)(a) ~~A resolution specifying that the tax is to be used~~ 611
~~exclusively for the purpose set forth in division (A)(3) of this~~ 612
~~section that is not adopted as an emergency measure may direct~~ 613
~~the board of elections to submit the question of levying the tax~~ 614
~~or increasing the rate of the tax to the electors of the county~~ 615
~~at a special election held on the date specified by the board of~~ 616
~~county commissioners in the resolution, provided that the~~ 617
~~election occurs not less than ninety days after the resolution~~ 618
~~is certified to the board of elections and the election is not~~ 619
~~held in August of any year. Upon certification of the resolution~~ 620
~~to the board of elections, the board of county commissioners~~ 621
~~shall notify the tax commissioner in writing of the levy~~ 622

~~question to be submitted to the electors. No resolution adopted-~~ 623
~~under division (D) (2) (a) of this section shall go into effect-~~ 624
~~unless approved by a majority of those voting upon it and,~~ 625
~~except as provided in division (E) of this section, not until-~~ 626
~~the first day of a calendar quarter following the expiration of-~~ 627
~~sixty five days from the date the tax commissioner receives-~~ 628
~~notice from the board of elections of the affirmative vote.~~ 629

~~(b) A resolution specifying that the tax is to be used-~~ 630
~~exclusively for the purpose set forth in division (A) (3) of this-~~ 631
~~section that is adopted as an emergency measure shall become-~~ 632
~~effective as provided in division (A) of this section, but may-~~ 633
~~direct the board of elections to submit the question of-~~ 634
~~repealing the tax or increase in the rate of the tax to the-~~ 635
~~electors of the county at the next general election in the-~~ 636
~~county occurring not less than ninety days after the resolution-~~ 637
~~is certified to the board of elections. Upon certification of-~~ 638
~~the resolution to the board of elections, the board of county-~~ 639
~~commissioners shall notify the tax commissioner in writing of-~~ 640
~~the levy question to be submitted to the electors. The ballot-~~ 641
~~question shall be the same as that prescribed in section-~~ 642
~~5739.022 of the Revised Code. The board of elections shall-~~ 643
~~notify the board of county commissioners and the tax-~~ 644
~~commissioner of the result of the election immediately after the-~~ 645
~~result has been declared. If a majority of the qualified-~~ 646
~~electors voting on the question of repealing the tax or increase-~~ 647
~~in the rate of the tax vote for repeal of the tax or repeal of-~~ 648
~~the increase, the board of county commissioners, on the first-~~ 649
~~day of a calendar quarter following the expiration of sixty five-~~ 650
~~days after the date the board and tax commissioner received-~~ 651
~~notice of the result of the election, shall, in the case of a-~~ 652
~~repeal of the tax, cease to levy the tax, or, in the case of a-~~ 653

~~repeal of an increase in the rate of the tax, cease to levy the~~ 654
~~increased rate and levy the tax at the rate at which it was~~ 655
~~imposed immediately prior to the increase in rate.~~ 656

~~(e)~~ A board of county commissioners, by resolution, may 657
reduce the rate of a tax levied exclusively for the purpose set 658
forth in division (A) (3) of this section to a lower rate 659
authorized by this section. Any such reduction shall be made 660
effective on the first day of the calendar quarter next 661
following the sixty-fifth day after the tax commissioner 662
receives a certified copy of the resolution from the board. 663

(E) If a vendor makes a sale in this state by printed 664
catalog and the consumer computed the tax on the sale based on 665
local rates published in the catalog, any tax levied or repealed 666
or rate changed under this section shall not apply to such a 667
sale until the first day of a calendar quarter following the 668
expiration of one hundred twenty days from the date of notice by 669
the tax commissioner pursuant to division (G) of this section. 670

(F) The tax levied pursuant to this section shall be in 671
addition to the tax levied by section 5739.02 of the Revised 672
Code and any tax levied pursuant to section 5739.021 or 5739.023 673
of the Revised Code. 674

A county that levies a tax pursuant to this section shall 675
levy a tax at the same rate pursuant to section 5741.023 of the 676
Revised Code. 677

The additional tax levied by the county shall be collected 678
pursuant to section 5739.025 of the Revised Code. 679

Any tax levied pursuant to this section is subject to the 680
exemptions provided in section 5739.02 of the Revised Code and 681
in addition shall not be applicable to sales not within the 682

taxing power of a county under the Constitution of the United States or the Ohio Constitution. 683
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(G) Upon receipt from ~~a board of county commissioners of a certified copy of a resolution required by division (A) of this section, or from~~ the board of elections a notice of the results of an election required by division ~~(D) (1), (2) (a), (b), or (c)~~ (A) of this section, the tax commissioner shall provide notice of a tax rate change in a manner that is reasonably accessible to all affected vendors. The commissioner shall provide this notice at least sixty days prior to the effective date of the rate change. The commissioner, by rule, may establish the method by which notice will be provided. 685
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Section 2. That existing sections 305.31, 5739.021, 5739.022, and 5739.026 of the Revised Code are hereby repealed. 695
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Section 3. The amendment by this act of sections 305.31, 5739.021, 5739.022, and 5739.026 of the Revised Code applies to resolutions adopted by a board of county commissioners on or after the effective date of this act. 697
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