

Sub. S.B. 239
As Passed by the Senate

Topic: Designating multiple tourism development districts 1

_____ moved to amend as follows:

In line 1 of the title, after "167.07," insert "715.014," 2

In line 4 of the title, after "governments" insert "and to 3
clarify that a municipal corporation eligible to designate a 4
tourism development district may designate more than one district" 5

In line 5, after "167.07," insert "715.014," 6

Between lines 196 and 197, insert: 7

"Sec. 715.014. (A) As used in this section: 8

(1) "Tourism development district" means a district 9
designated by a municipal corporation under this section. 10

(2) "Territory of a tourism development district" means all 11
of the area included within the territorial boundaries of a 12
tourism development district. 13

(3) "Business" and "owner" have the same meanings as in 14
section 503.56 of the Revised Code. 15

(4) "Eligible municipal corporation" means a municipal 16
corporation wholly or partly located in a county having a 17
population greater than three hundred seventy-five thousand but 18
less than four hundred thousand that levies taxes under section 19
5739.021 or 5739.026 of the Revised Code, the aggregate rate of 20

which does not exceed one-half of one per cent on September 29,
2015. 21
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(5) "Fiscal officer" means the city auditor, village clerk,
or other municipal officer having the duties and functions of a
city auditor or village clerk. 23
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(B)(1) The legislative authority of an eligible municipal
corporation, by resolution or ordinance, may declare an area of
the municipal corporation to be a tourism development district for
the purpose of fostering and developing tourism in the district if
all of the following criteria are met: 26
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(a) The district's area does not exceed six hundred acres. 31

(b) All territory in the district is contiguous. 32

(c) Before adopting the resolution or ordinance, the
legislative authority holds at least two public hearings
concerning the creation of the tourism development district. 33
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(d) Before adopting the resolution or ordinance, the
legislative authority receives a petition signed by every record
owner of a parcel of real property located in the proposed
district and the owner of every business that operates in the
proposed district. 36
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(e) The legislative authority adopts the resolution or
ordinance on or before December 31, 2020. 41
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A legislative authority may declare more than one area of the
municipal corporation to be a tourism development district under
this section. 43
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(2) The petition described in division (B)(1)(d) of this
section shall include an explanation of the taxes and charges that
may be levied or imposed in the proposed district. 46
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(3) The legislative authority shall certify the resolution or ordinance to the tax commissioner within five days after its adoption, along with a description of the boundaries of the district authorized in the resolution. That description shall include sufficient information for the commissioner to determine if the address of a vendor is within the boundaries of the district.

(4) Subject to the limitations of divisions (B)(1)(a) and (b) of this section, the legislative authority of an eligible municipal corporation may enlarge the territory of an existing tourism development district in the manner prescribed for the creation of a district under divisions (B)(1) to (3) of this section, except that the petition described in division (B)(1)(d) of this section must be signed by every record owner of a parcel of real property located in the area proposed to be added to the district and the owner of every business that operates in the area proposed to be added to the district.

(C) For the purpose of fostering and developing tourism in a tourism development district, a lessor leasing real property in a tourism development district may impose and collect a uniform fee on each parcel of real property leased by the lessor, to be paid by each of the person's lessees. A lessee is subject to such a fee only if the lease separately states the amount of the fee. Before a lessor may impose and collect such a fee, the lessor shall file a copy of such lease with the fiscal officer. A lessor that imposes such a fee shall remit all collections of the fee to the municipal corporation in which the real property is located.

The legislative authority of that municipal corporation shall establish all regulations necessary to provide for the administration and remittance of such fees. The regulations may

prescribe the time for payment of the fee, and may provide for the
imposition of a penalty or interest, or both, for late
remittances, provided that the penalty does not exceed ten per
cent of the amount of fee due, and the rate at which interest
accrues does not exceed the rate per annum prescribed pursuant to
section 5703.47 of the Revised Code. The regulations shall
provide, after deducting the real and actual costs of
administering the fee, that the revenue be used exclusively for
fostering and developing tourism within the tourism development
district.

(D) The legislative authority of an eligible municipal
corporation that has designated a tourism development district may
levy the tax authorized under section 5739.101 of the Revised
Code. Nothing in this section limits the power of the legislative
authority of a municipal corporation to levy a tax on the basis of
admissions in a tourism development district pursuant to its
powers of local self-government conferred by Section 3 of Article
XVIII, Ohio Constitution.

(E) On or before the first day of each January and July,
beginning after the designation of ~~the~~ a tourism development
district, the fiscal officer shall certify a list of vendors
located within the tourism development district to the tax
commissioner, which shall include the name, address, and vendor's
license number for each vendor."

In line 397, after "167.07," insert "715.014,"

The motion was _____ agreed to.