As Introduced

133rd General Assembly
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2019-2020

H. B. No. 152
Representative Brinkman
Cosponsors: Representatives Becker, Lang, Merrin, Riedel

A BILL

To amend sections 511.27, 511.28, 1545.041, 1545.21, 5705.23, 5705.34, and 5739.023 and to enact sections 511.271, 1545.212, and 5705.17 of the Revised Code to require certain subdivisions to obtain the approval of the body that created the subdivision before levying a tax.

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

Section 1. That sections 511.27, 511.28, 1545.041, 1545.21, 5705.23, 5705.34, and 5739.023 be amended and sections 511.271, 1545.212, and 5705.17 of the Revised Code be enacted to read as follows:

Sec. 511.27. (A) To defray the expenses of the township park district and for purchasing, appropriating, operating, maintaining, and improving lands for parks or recreational purposes, the board of park commissioners may levy a sufficient tax within the ten-mill limitation, not to exceed one mill on each dollar of valuation on all real and personal property within the township, and on all real and personal property within any municipal corporation that is within the township,
that was within the township at the time that the park district was established, or the boundaries of which are coterminous with or include the township. The levy shall be over and above all other taxes and limitations on such property authorized by law.

(B) Except as otherwise provided in division (C) of this section 511.271 of the Revised Code, the board of park commissioners, not less than ninety days before the day of the election, may declare by resolution that the amount of taxes that may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the necessary requirements of the district and that it is necessary to levy a tax in excess of that limitation for the use of the district. The resolution shall specify the purpose for which the taxes shall be used, the annual rate proposed, and the number of consecutive years the levy will be in effect. Upon the adoption of the resolution, the question of levying the taxes shall be submitted to the electors of the township and the electors of any municipal corporation that is within the township, that was within the township at the time that the park district was established, or the boundaries of which are coterminous with or include the township, at a special election to be held on whichever of the following occurs first:

(1) The day of the next ensuing general election;

(2) The first Tuesday after the first Monday in May of any calendar year, except that, if a presidential primary election is held in that calendar year, then the day of that election.

The rate submitted to the electors at any one election shall not exceed two mills annually upon each dollar of valuation. If a majority of the electors voting upon the question of the levy vote in favor of the levy, the tax shall be
levied on all real and personal property within the township and on all real and personal property within any municipal corporation that is within the township, that was within the township at the time that the park district was established, or the boundaries of which are coterminous with or include the township, and the levy shall be over and above all other taxes and limitations on such property authorized by law.

(C) In any township park district that contains only unincorporated territory, if the township board of park commissioners is appointed by the board of township trustees, before a tax can be levied and certified to the county auditor pursuant to section 5705.34 of the Revised Code or before a resolution for a tax levy can be certified to the board of elections pursuant to section 511.28 of the Revised Code, the board of park commissioners shall receive approval for its levy request from the board of township trustees. The board of park commissioners shall adopt a resolution requesting the board of township trustees to approve the levy request, stating the annual rate of the proposed levy and the reason for the levy request. On receiving this request, the board of township trustees shall vote on whether to approve the request and, if a majority votes to approve it, shall issue a resolution approving the levy at the requested rate.

Sec. 511.271. (A) In any township park district that contains only unincorporated territory, if the township board of park commissioners is appointed by the board of township trustees, then before a tax within the ten-mill limitation may be levied and certified to the county auditor pursuant to section 5705.34 of the Revised Code, the board of park commissioners shall receive approval for its levy request from the board of township trustees. To obtain such approval, the
board of park commissioners shall adopt a resolution requesting
the board of township trustees to approve the levy request,
stating the annual rate of the proposed levy and the reason for
the levy request. On receiving this request, the board of
township trustees may vote on whether to approve the request
and, if a majority votes to approve it, shall issue a resolution
approving the levy at the requested rate.

(B) A township board of park commissioners may not certify
a tax resolution to a county board of elections unless the board
first obtains the approval of either (1) the board of township
trustees if the township board of park commissioners is
appointed by the board of trustees, or (2) the board of township
trustees of each township and the legislative authority of each
municipal corporation within which the township park district
has territory, if the township board of park commissioners is
appointed by a court of common pleas. To obtain such approval,
the township board of park commissioners shall adopt the tax
resolution and certify a copy of the resolution to the board of
trustees and legislative authority of each such township or
municipal corporation. Within fifteen days following such
certification, each board of trustees or legislative authority
may adopt and certify to the township board of park
commissioners a resolution approving or disapproving
certification of the tax resolution to a county board of
elections. If any board of trustees or legislative authority
does not adopt and certify such a resolution within that period,
the board of park commissioners may not certify the tax
resolution to the board of elections.

Upon receiving such a resolution approving certification
of the tax resolution to the board of elections, the township
board of park commissioners shall certify a copy of the board of
trustees' or legislative authority's resolution to the board of elections at the same time and in the same manner as the board of park commissioners makes the certification to the board of elections under division (B)(3) of section 5705.03 of the Revised Code. A board of elections shall not submit the question of the tax to electors unless a copy of each resolution approving certification of the levy accompanies the tax resolution the board of park commissioners certifies to the board of elections.

(C) As used in this section, "tax resolution" means a resolution adopted by a township board of park commissioners proposing to levy a tax in excess of the ten-mill limitation under any section of the Revised Code, including the renewal or replacement of such a levy.

Sec. 511.28. A copy of any resolution for a tax levy adopted by the township board of park commissioners as provided in section 511.27 of the Revised Code shall be certified by the clerk of the board of park commissioners to the board of elections of the proper county, together with a certified copy of the resolution approving the levy, passed by the board of township trustees if such a resolution is required by division (C)(A) of section 511.27 511.271 of the Revised Code, not less than ninety days before a general or primary election in any year. The board of elections shall submit the proposal to the electors as provided in section 511.27 of the Revised Code at the succeeding general or primary election. A resolution to renew an existing levy may not be placed on the ballot unless the question is submitted at the general election held during the last year the tax to be renewed may be extended on the real and public utility property tax list and duplicate, or at any election held in the ensuing year. The board of park
commissioners shall cause notice that the vote will be taken to be published once a week for two consecutive weeks prior to the election in a newspaper of general circulation, or as provided in section 7.16 of the Revised Code, in the county within which the park district is located. Additionally, if the board of elections operates and maintains a web site, the board of elections shall post that notice on its web site for thirty days prior to the election. The notice shall state the purpose of the proposed levy, the annual rate proposed expressed in dollars and cents for each one hundred dollars of valuation as well as in mills for each one dollar of valuation, the number of consecutive years during which the levy shall be in effect, and the time and place of the election.

The form of the ballots cast at the election shall be: "An additional tax for the benefit of (name of township park district) ............ for the purpose of (purpose stated in the order of the board) ............ at a rate not exceeding ............ mills for each one dollar of valuation, which amounts to (rate expressed in dollars and cents) ............ for each one hundred dollars of valuation, for (number of years the levy is to run) ............

| FOR THE TAX LEVY |
| AGAINST THE TAX LEVY |

" If the levy submitted is a proposal to renew, increase, or decrease an existing levy, the form of the ballot specified in this section may be changed by substituting for the words "An additional" at the beginning of the form, the words "A renewal of a" in the case of a proposal to renew an existing levy in the
same amount; the words "A renewal of .......... mills and an increase of .......... mills to constitute a" in the case of an increase; or the words "A renewal of part of an existing levy, being a reduction of .......... mills, to constitute a" in the case of a decrease in the rate of the existing levy.

If the tax is to be placed on the current tax list, the form of the ballot shall be modified by adding, after the statement of the number of years the levy is to run, the phrase ", commencing in .......... (first year the tax is to be levied), first due in calendar year .......... (first calendar year in which the tax shall be due)."

The question covered by the order shall be submitted as a separate proposition, but may be printed on the same ballot with any other proposition submitted at the same election, other than the election of officers. More than one such question may be submitted at the same election.

Sec. 1545.041. (A) Any township park district created pursuant to section 511.18 of the Revised Code that includes park land located outside the township in which the park district was established may be converted under the procedures provided in this section into a park district to be operated and maintained as provided for in this chapter, provided that there is no existing park district created under section 1545.04 of the Revised Code in the county in which the township park district is located. The proposed park district shall include within its boundary all townships and municipal corporations in which lands owned by the township park district seeking conversion are located, and may include any other townships and municipal corporations in the county in which the township park district is located.
(B) Conversion of a township park district into a park district operated and maintained under this chapter shall be initiated by a resolution adopted by the board of park commissioners of the park district. Any resolution initiating a conversion shall include the following:

1. The name of the township park district seeking conversion;
2. The name of the proposed park district;
3. An accurate description of the territory to be included in the proposed district;
4. An accurate map or plat of the proposed park district.

The resolution may also include a proposed tax levy for the operation and maintenance of the proposed park district. If such a tax levy is proposed, the resolution shall specify the annual rate of the tax, expressed in dollars and cents for each one hundred dollars of valuation and in mills for each dollar of valuation, and shall specify the number of consecutive years the levy will be in effect. The annual rate of such a tax may not be higher than the total combined millage of all levies then in effect for the benefit of the township park district named in the resolution.

(C) Upon adoption of the resolution provided for in division (B) of this section, the board of park commissioners of the township park district seeking conversion under this section, subject to section 1545.212 of the Revised Code, shall certify the resolution to the board of elections of the county in which the park district is located no later than four p.m. of the seventy-fifth day before the day of the election at which
the question will be voted upon. Upon certification of the resolution to the board, the board of elections shall make the necessary arrangements to submit the question of conversion of the township park into a park district operated and maintained under Chapter 1545. of the Revised Code, to the electors qualified to vote at the next primary or general election who reside in the territory of the proposed park district. The question shall provide for a tax levy if such a levy is specified in the resolution.

(D) The ballot submitted to the electors as provided in division (C) of this section shall contain the following language:

"Shall the ............... (name of the township park district seeking conversion) be converted into a park district to be operated and maintained under Chapter 1545. of the Revised Code under the name of ............... (name of proposed park district), which park district shall include the following townships and municipal corporations:

(Name townships and municipal corporations)

Approval of the proposed conversion will result in the termination of all existing tax levies voted for the benefit of ............... (name of the township park district sought to be converted) and in the levy of a new tax for the operation and maintenance of ............... (name of proposed park district) at a rate not exceeding ........... (number of mills) mills for each one dollar of valuation, which is ........... (rate expressed in dollars and cents) for each one hundred dollars of valuation, for ..... (number of years the millage is to be imposed) years, commencing on the ...... (year) tax duplicate."
(E) If the proposed conversion is approved by at least a
majority of the electors voting on the proposal, the township
park district that seeks conversion shall become a park district
subject to Chapter 1545. of the Revised Code effective the first
day of January following approval by the voters. The park
district shall have the name specified in the resolution, and
effective the first day of January following approval by the
voters, the following shall occur:

(1) The indebtedness of the former township park district
shall be assumed by the new park district;

(2) All rights, assets, properties, and other interests of
the former township park district shall become vested in the new
park district, including the rights to any tax revenues
previously vested in the former township park district;
provided, that all tax levies in excess of the ten mill
limitation approved for the benefit of the former township park
district shall be removed from the tax lists after the February
settlement next succeeding the conversion. Any tax levy approved
in connection with the conversion shall be certified as provided
in section 5705.25 of the Revised Code.

(3) The members of the board of park commissioners of the
former township park district shall be the members of the
board of park commissioners of the new park
district, with all the same powers and duties as if appointed
under section 1545.05 of the Revised Code. The term of each such
commissioner shall expire on the first day of January of the
time following the year in which his term would have expired
under section 511.19 of the Revised Code. Thereafter,
commissioners shall be appointed pursuant to section 1545.05 of
the Revised Code.

Sec. 1545.21. The board of park commissioners, by
resolution, may submit to the electors of the park district the
question of levying taxes for the use of the district. The
resolution shall declare the necessity of levying such taxes,
shall specify the purpose for which such taxes shall be used,
the annual rate proposed, and the number of consecutive years
the rate shall be levied. Such Subject to section 1545.212 of
the Revised Code, the resolution shall be forthwith certified to
the board of elections in each county in which any part of such
district is located not later than the ninetieth day before the
day of the election, and the question of the levy of taxes as
provided in such resolution shall be submitted to the electors
of the district at a special election to be held on whichever of
the following occurs first:

(A) The day of the next general election;

(B) The first Tuesday after the first Monday in May in any
calendar year, except that if a presidential primary election is
held in that calendar year, then the day of that election. The
ballot shall set forth the purpose for which the taxes shall be
levied, the annual rate of levy, and the number of years of such
levy. If the tax is to be placed on the current tax list, the
form of the ballot shall state that the tax will be levied in
the current tax year and shall indicate the first calendar year
the tax will be due. If the resolution of the board of park
commissioners provides that an existing levy will be canceled
upon the passage of the new levy, the ballot may include a statement that: "an existing levy of ... mills (stating the original levy millage), having ... years remaining, will be canceled and replaced upon the passage of this levy." In such case, the ballot may refer to the new levy as a "replacement levy" if the new millage does not exceed the original millage of the levy being canceled or as a "replacement and additional levy" if the new millage exceeds the original millage of the levy being canceled. If a majority of the electors voting upon the question of such levy vote in favor thereof, such taxes shall be levied and shall be in addition to the taxes authorized by section 1545.20 of the Revised Code, and all other taxes authorized by law. The rate submitted to the electors at any one time shall not exceed two mills annually upon each dollar of valuation unless the purpose of the levy includes providing operating revenues for one of Ohio's major metropolitan zoos, as defined in section 4503.74 of the Revised Code, in which case the rate shall not exceed three mills annually upon each dollar of valuation. When a tax levy has been authorized as provided in this section or in section 1545.041 of the Revised Code, the board of park commissioners may issue bonds pursuant to section 133.24 of the Revised Code in anticipation of the collection of such levy, provided that such bonds shall be issued only for the purpose of acquiring and improving lands. Such levy, when collected, shall be applied in payment of the bonds so issued and the interest thereon. The amount of bonds so issued and outstanding at any time shall not exceed one per cent of the total tax valuation in such district. Such bonds shall bear interest at a rate not to exceed the rate determined as provided in section 9.95 of the Revised Code.

Sec. 1545.212. The board of park commissioners of a park
district created under this chapter may not certify a tax
resolution to a county board of elections under section 1545.041
or 1545.21 of the Revised Code unless the board first obtains
the approval of the board of county commissioners of the county
within which the park district has territory. To obtain such
approval, the board of park commissioners shall adopt the tax
resolution and shall certify a copy of the resolution to the
board of county commissioners. Within fifteen days following
such certification, the board of county commissioners may adopt
and certify to the board of park commissioners a resolution
approving or disapproving certification of the tax resolution to
a county board of elections. If the board of county
commissioners does not adopt and certify such a resolution
within that period, the board of park commissioners may not
certify the tax resolution to the board of elections.

Upon receiving such a resolution approving certification
of the tax resolution to the board of elections, the board of
park commissioners shall certify a copy of the board of county
commissioners' resolution to the board of elections at the same
time and in the same manner as the board of park commissioners
makes the certification to the board of elections under division
(B)(3) of section 5705.03 of the Revised Code. A board of
elections shall not submit the question of the tax to electors
unless a copy of the board of county commissioners' resolution
approving certification of the levy accompanies the tax
resolution the board of park commissioners certifies to the
board of elections.

As used in this section, "tax resolution" means a
resolution adopted by a board of park commissioners proposing to
levy a tax in excess of the ten-mill limitation under section
1545.041 or 1545.21 of the Revised Code, including the renewal
or replacement of such a levy.

Sec. 5705.17. (A) As used in this section:

(1) "Qualifying subdivision" means a taxing unit, created by one or more member authorities, with a taxing authority or other governing authority any member of which is not required to be an elected local official. "Qualifying subdivision" does not include a township park district created under section 511.18 of the Revised Code, park district created under Chapter 1545. of the Revised Code, sanitary district organized under Chapter 6115. of the Revised Code, or regional water and sewer district organized under Chapter 6119. of the Revised Code.

(2) "Elected local official" means a member of a board of township trustees, a board of county commissioners, or a legislative authority of a municipal corporation, or any other township, county, or municipal official serving in an elected office.

(3) "Member authority" means the board of commissioners of a county, the board of trustees of a township, or the legislative authority of a municipal corporation that either created or joined a qualifying subdivision and remains a member thereof or has territory therein.

(4) "Tax resolution" means a resolution or ordinance adopted by a taxing authority or other governing authority proposing to levy a tax in excess of the ten-mill limitation under any section of the Revised Code, including the renewal or replacement of such a levy. A "tax resolution" does not include such a resolution adopted under section 5705.23 of the Revised Code or division (B) of section 306.49 of the Revised Code.

(B) Before the taxing authority or other governing
authority of a qualifying subdivision certifies a tax resolution to a county board of elections, the authority must first obtain the approval of each member authority of the qualifying subdivision. To obtain such approval, the taxing or governing authority of the qualifying subdivision shall adopt the tax resolution and shall certify a copy of the resolution to each such member authority. Within fifteen days following such certification, the member authority may adopt and certify to the taxing authority or governing authority a resolution approving or disapproving certification of the tax resolution to the county board of elections. If any member authority does not adopt and certify such a resolution within that period, the taxing authority or governing authority may not certify the tax resolution to the board of elections.

Upon receiving such a resolution approving certification of the tax resolution to the board of elections, the taxing authority or governing authority shall certify a copy of the member authority's resolution to the board of elections at the same time and in the same manner as the authority makes the certification to the board under division (B)(3) of section 5705.03 of the Revised Code. A board of elections shall not submit the question of the tax to electors unless a copy of the member authority's resolution approving certification of the levy accompanies the tax resolution the taxing authority or governing authority certifies to the board of elections.

Sec. 5705.23. The board of library trustees of any county, municipal corporation, school district, or township public library by a vote of two-thirds of all its members may at any time declare by resolution that the amount of taxes which may be raised within the ten-mill limitation by levies on the current tax duplicate will be insufficient to provide an adequate amount
for the necessary requirements of the public library, that it is necessary to levy a tax in excess of such limitation for current expenses of the public library or for the construction of any specific permanent improvement or class of improvements which the board of library trustees is authorized to make or acquire and which could be included in a single issue of bonds, and that the question of such additional tax levy shall be submitted by the taxing authority of the political subdivision to whose jurisdiction the board is subject. After receiving such a resolution, the taxing authority may submit the question to the electors of the subdivision, or, in the case of a qualifying library levy, to the electors residing within the boundaries of the library district, on the day specified by division (E) of section 3501.01 of the Revised Code for the holding of a primary election or at an election on another day to be specified in the resolution. No more than two elections shall may be held under authority of this section in any one calendar year. Such resolution shall conform to section 5705.19 of the Revised Code, except that the tax levy may be in effect for any specified number of years or for a continuing period of time, as set forth in the resolution, and the resolution shall specify the date of holding the election, which shall not be earlier than ninety days after the adoption and certification of the resolution to the taxing authority of the political subdivision to whose jurisdiction the board is subject, and which shall be consistent with the requirements of section 3501.01 of the Revised Code. The resolution shall not include a levy on the current tax list and duplicate unless the election is to be held at or prior to the first Tuesday after the first Monday in November of the current tax year.

Upon receipt of the resolution, the taxing authority of
the political subdivision to whose jurisdiction the board is
subject shall may adopt a resolution providing for the
submission of such additional tax levy to the electors of the
subdivision, or, in the case of a qualifying library levy, to
the electors residing within the boundaries of the library
district on the date specified in the resolution of the board of
library trustees. The resolution, if adopted by the taxing
authority shall otherwise conform to the resolution certified
to it by the board. The resolution of the taxing authority shall
be certified to the board of elections of the proper county not
less than ninety days before the date of such election. Such
resolution shall go into immediate effect upon its passage, and
no publication of the resolution shall be necessary other than
that provided in the notice of election. Section 5705.25 of the
Revised Code shall govern the arrangements for the submission of
such question and other matters concerning the election, to
which that section refers, except that such election shall be
held on the date specified in the resolution. If a majority of
the electors voting on the question so submitted in an election
vote in favor of such levy, the taxing authority may forthwith
make the necessary levy within the subdivision or, in the case
of a qualifying library levy, within the boundaries of the
library district at the additional rate in excess of the ten-
mill limitation on the tax list, for the purpose stated in such
resolutions. Such tax levy shall be included in the next annual
tax budget that is certified to the county budget commission.
The proceeds of any library levy in excess of the ten-mill
limitation shall be used for purposes of the board in accordance
with the law applicable to the board.

After the approval of a levy on the current tax list and
duplicate to provide an increase in current expenses, and prior
to the time when the first tax collection from such levy can be made, the taxing authority at the request of the board of library trustees may anticipate a fraction of the proceeds of such levy and issue anticipation notes in an amount not exceeding fifty per cent of the total estimated proceeds of the levy to be collected during the first year of the levy.

After the approval of a levy to provide revenues for the construction or acquisition of any specific permanent improvement or class of improvements, the taxing authority at the request of the board of library trustees may anticipate a fraction of the proceeds of such levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the levy to be collected in each year over a period of ten years after the issuance of such notes.

The notes shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed ten years, and may have a principal payment in the year of their issuance.

Any levy approved by the electors of a library district shall be made within the library district only.

Sec. 5705.34. When the budget commission has completed its work with respect to a tax budget or other information required to be provided under section 5705.281 of the Revised Code, it shall certify its action to the taxing authority, together with an estimate by the county auditor of the rate of each tax necessary to be levied by the taxing authority within its subdivision, taxing unit, or, in the case of a qualifying library levy, within the library district or association library.
district, and what part thereof is in excess of, and what part within, the ten-mill tax limitation. The certification shall also indicate the date on which each tax levied by the taxing authority will expire.

If a taxing authority levies a tax for a fixed sum of money or to pay debt charges for the tax year for which the tax budget is prepared, and a payment on account of that tax is payable to the taxing authority for the tax year under section 5709.92 or 5709.93 of the Revised Code, the county auditor, when estimating the rate at which the tax shall be levied in the current year, shall estimate the rate necessary to raise the required sum less the estimated amount of any such payments made for the tax year to a taxing unit for fixed-sum levies under those sections. The estimated rate shall be the rate of the levy that the budget commission certifies with its action under this section.

Each taxing authority, by ordinance or resolution, shall authorize the necessary tax levies and certify them to the county auditor before the first day of October in each year, or at such later date as is approved by the tax commissioner, except that the certification by the legislative authority of the city of Cincinnati or by a board of education shall be made by the first day of April or at such later date as is approved by the commissioner, and except that a township board of park commissioners that is appointed by the board of township trustees and oversees a township park district that contains only unincorporated territory may authorize only those taxes within the ten-mill limitation approved by, and only at the rate approved by, the board of township trustees as required by division (C)(A) of section 511.27 of the Revised Code. If the levying of a tax to be placed on the duplicate of
the current year is approved by electors under sections 5705.01 to 5705.47 of the Revised Code; if the rate of a school district tax is increased due to the repeal of a school district income tax and property tax rate reduction at an election held pursuant to section 5748.04 of the Revised Code; or if refunding bonds to refund all or a part of the principal of bonds payable from a tax levy for the ensuing fiscal year are issued or sold and in the process of delivery, the budget commission shall reconsider and revise its action on the budget of the subdivision or school library district for whose benefit the tax is to be levied after the returns of such election are fully canvassed, or after the issuance or sale of such refunding bonds is certified to it.

Sec. 5739.023. (A)(1) For the purpose of providing additional general revenues for a transit authority or funding a regional transportation improvement project under section 5595.06 of the Revised Code, or both, and to pay the expenses of administering such levy, any transit authority as defined in division (U) of section 5739.01 of the Revised Code may levy a tax upon every retail sale made in the territory of the transit authority, 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 and one-half per cent and may increase the rate of an existing tax to not more than one and one-half per cent. The rate of any tax levied pursuant to this section shall be a multiple of one-fourth or one-tenth of one per cent. The tax shall be levied and the rate increased pursuant to a resolution of the legislative authority of the transit authority and, subject to division (A) (3) of this section, a certified copy of the resolution shall be delivered by the fiscal officer to the board of elections as provided in section 3505.071 of the Revised Code and to the tax
commissioner. The resolution shall specify the number of years for which the tax is to be in effect or that the tax is for a continuing period of time, and the date of the election on the question of the tax pursuant to section 306.70 of the Revised Code. The board of elections shall certify the results of the election to the transit authority and tax commissioner.

(2) Except as provided in division (C) of this section, the tax levied by the resolution shall become effective on the first day of a calendar quarter next following the sixty-fifth day following the date the tax commissioner receives from the board of elections the certification of the results of the election on the question of the tax.

(3) The board of trustees of a regional transit authority created pursuant to section 306.31 of the Revised Code may not certify a tax resolution under division (A)(1) of this section to a board of elections unless the board of trustees first obtains the approval of the legislative authority of each county, township, or municipal corporation that is a member of the regional transit authority. To obtain such approval, the board of trustees shall adopt the resolution levying or increasing the rate of the tax and certify a copy of the resolution to each such legislative authority. Within fifteen days following such certification, each legislative authority may adopt and certify to the board of trustees a resolution approving or disapproving the certification of the tax resolution by the board of trustees to the board of elections. If any of such legislative authorities does not adopt and certify such a resolution within that period, the board of trustees may not certify the tax resolution to the board of elections.
As used in division (A)(3) of this section, "tax resolution" means a resolution adopted under division (A)(1) of this section, and "legislative authority" means the board of commissioners of a county, the board of trustees of a township, or the legislative authority of a municipal corporation.

(B) The legislative authority may, at any time while the tax is in effect, by resolution fix the rate of the tax at any rate authorized by this section and not in excess of that approved by the voters pursuant to section 306.70 of the Revised Code. Except as provided in division (C) of this section, any change in the rate of the tax shall be made effective on the first day of a calendar quarter next following the sixty-fifth day following the date the tax commissioner receives the certification of the resolution; provided, that in any case where bonds, or notes in anticipation of bonds, of a regional transit authority have been issued under section 306.40 of the Revised Code without a vote of the electors while the tax proposed to be reduced was in effect, the board of trustees of the regional transit authority shall continue to levy and collect under authority of the original election authorizing the tax a rate of tax that the board of trustees reasonably estimates will produce an amount in that year equal to the amount of principal of and interest on those bonds as is payable in that year.

(C) Upon receipt from the board of elections of the certification of the results of the election required by division (A) of this section, or from the legislative authority of the certification of a resolution under division (B) 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.

   (D) 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 rate changed under this section shall not apply to such a sale until the first day of a calendar quarter following the expiration of one hundred twenty days from the date of notice by the tax commissioner pursuant to division (C) of this section.

   (E) The tax on every retail sale subject to a tax levied pursuant to this section is in addition to the tax levied by section 5739.02 of the Revised Code and any tax levied pursuant to section 5739.021 or 5739.026 of the Revised Code.

   (F) The additional tax levied by the transit authority shall be collected pursuant to section 5739.025 of the Revised Code.

   (G) Any tax levied pursuant to this section is subject to the exemptions provided in section 5739.02 of the Revised Code and in addition shall not be applicable to sales not within the taxing power of a transit authority under the constitution of the United States or the constitution of this state.

   (H) The rate of a tax levied under this section is subject to reduction under section 5739.028 of the Revised Code, if a ballot question is approved by voters pursuant to that section.

Section 2. That existing sections 511.27, 511.28, 1545.041, 1545.21, 5705.23, 5705.34, and 5739.023 of the Revised Code are hereby repealed.

Section 3. (A) The amendment or enactment by this act of
sections 511.27, 511.271, 1545.041, 1545.21, 1545.212, 5705.17, 685
5705.23, and 5705.34 of the Revised Code applies to a tax 686
resolution, as that term is defined in section 511.271, 687
1545.212, or 5705.17 of the Revised Code, as applicable, adopted 688
on or after the effective date of this act. 689

(B) The amendment by this act of section 5739.023 of the 690
Revised Code applies to any resolution adopted by a regional 691
transit authority under division (A)(1) of that section on or 692
after the effective date of this act. 693