As Introduced

133rd General Assembly
Regular Session
2019-2020

Representatives Antani, Smith, T.

A BILL

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

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

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

Sec. 305.31. The procedure for submitting to a referendum a resolution adopted by a board of county commissioners under division (H) of section 307.695 of the Revised Code that is not submitted to the electors of the county for their approval or disapproval; any resolution adopted by a board of county commissioners pursuant to division (D)(1) of section 307.697, section 322.02, or 322.06, sections 940.31 and 940.33, division (B)(1) of section 4301.421, section 4504.02, 5739.021, or 5739.026, division (A)(6), (A)(10), or (M) of section 5739.09, section 5741.021 or 5741.023, or division (C)(1) of section 5743.024 of the Revised Code; or a rule adopted pursuant to section 307.79 of the Revised Code shall be as prescribed by this section.
Except as otherwise provided in this paragraph, when a petition, signed by ten per cent of the number of electors who voted for governor at the most recent general election for the office of governor in the county, is filed with the county auditor within thirty days after the date the resolution is passed or rule is adopted by the board of county commissioners, or is filed within forty-five days after the resolution is passed, in the case of a resolution adopted pursuant to section 5739.021 of the Revised Code that is passed within one year after a resolution adopted pursuant to that section has been rejected or repealed by the electors, requesting that the resolution be submitted to the electors of the county for their approval or rejection, the county auditor shall, after ten days following the filing of the petition, and not later than four p.m. of the ninetieth day before the day of election, transmit a certified copy of the text of the resolution or rule to the board of elections. In the case of a petition requesting that a resolution adopted under division (D)(1) of section 307.697, division (B)(1) of section 4301.421, or division (C)(1) of section 5743.024 of the Revised Code be submitted to electors for their approval or rejection, the petition shall be signed by seven per cent of the number of electors who voted for governor at the most recent election for the office of governor in the county. The county auditor shall transmit the petition to the board together with the certified copy of the resolution or rule. The board shall examine all signatures on the petition to determine the number of electors of the county who signed the petition. The board shall return the petition to the auditor within ten days after receiving it, together with a statement attesting to the number of such electors who signed the petition. The board shall submit the resolution or rule to the electors of the county, for their approval or rejection, 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 subsequent to ninety days after the auditor certifies the sufficiency and validity of the petition to the board of elections.

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

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

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

Sec. 5739.021. (A) For the purpose of providing additional general revenues for the county, supporting criminal and administrative justice services in the county, funding a regional transportation improvement project under section 5595.06 of the Revised Code, or any combination of the foregoing, and to pay the expenses of administering such levy, any county may levy a tax at the rate of not more than one percent upon every retail sale made 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,
and may increase the rate of an existing tax to not more than
one 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 adopted by a majority of the members of the board
of county commissioners. The board shall deliver a certified
copy of the resolution to the board of elections and to the tax
commissioner. 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.

The resolution shall state the purpose for which the tax
is to be levied and the number of years for which the tax is
to be levied, or that it is for a continuing period of time; and
the date of the election at which the proposal shall be
submitted to electors. Upon certification 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. If approved by a majority of the
electors, the tax shall become effective on the first day of a
calendar quarter next following the sixty-fifth day following
the date the board of county commissioners and tax commissioner
receive from the board of elections the certification of the
results of the election, except as provided in division (B) of this section.

If the tax is to be levied for the purpose of providing additional general revenues and for the purpose of supporting criminal and administrative justice services, the resolution shall state the rate or amount of the tax to be apportioned to each such purpose. The rate or amount may be different for each year the tax is to be levied, but the rates or amounts actually apportioned each year shall not be different from that stated in the resolution for that year. 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 such necessity. The board shall deliver a certified copy of the resolution to the tax commissioner, not later than the sixty-fifth day prior to the date on which the tax is to become effective, which shall be the first day of the calendar quarter.

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

Except as provided in division (B)(3) of this section, the resolution shall be subject to a referendum as provided in...
sections 305.31 to 305.41 of the Revised Code.

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.

(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
elections of the affirmative vote.

(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.

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

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

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

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

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

The additional tax levied by the county shall be collected
pursuant to section 5739.025 of the Revised Code. If the
additional tax or some portion thereof is levied for the purpose
of criminal and administrative justice services, the revenue from the tax, or the amount or rate apportioned to that purpose, shall be credited to a special fund created in the county treasury for receipt of that revenue.

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 county under the Constitution of the United States or the Ohio Constitution.

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

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

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

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

(3) For each of the two fiscal years after the fiscal year in which the resolution is adopted, the board's preliminary plan for expenditures to be made from the county general fund for the purpose of criminal and administrative justice services.
purpose of criminal and administrative justice services, both
under the assumption that the tax will be imposed for that
purpose and under the assumption that the tax would not be
imposed for that purpose, and for expenditures to be made from
the special fund created under division (E) (D) of this section
under the assumption that the tax will be imposed for that
purpose.

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

As used in this section, "criminal and
administrative justice services" means the exercise by the
county sheriff of all powers and duties vested in that office by
law; the exercise by the county prosecuting attorney of all
powers and duties vested in that office by law; the exercise by any court in the county of all powers and duties vested in that court; the exercise by the clerk of the court of common pleas, any clerk of a municipal court having jurisdiction throughout the county, or the clerk of any county court of all powers and duties vested in the clerk by law except, in the case of the clerk of the court of common pleas, the titling of motor vehicles or watercraft pursuant to Chapter 1548. or 4505. of the Revised Code; the exercise by the county coroner of all powers and duties vested in that office by law; making payments to any other public agency or a private, nonprofit agency, the purposes of which in the county include the diversion, adjudication, detention, or rehabilitation of criminals or juvenile offenders; the operation and maintenance of any detention facility, as defined in section 2921.01 of the Revised Code; and the construction, acquisition, equipping, or repair of such a detention facility, including the payment of any debt charges incurred in the issuance of securities pursuant to Chapter 133. of the Revised Code for the purpose of constructing, acquiring, equipping, or repairing such a facility.

Sec. 5739.022. (A) The question of the repeal of either a county permissive tax or an increase in the rate of a county permissive tax that either of which was adopted as an emergency measure pursuant to section 5739.021 or 5739.026 of the Revised Code before the effective date of the amendment of those sections by ...B... of the 133rd general assembly may be initiated by filing with the board of elections of the county not less than ninety days before the general election in any year a petition requesting that an election be held on the question. The question of repealing an increase in the rate of the county permissive tax shall be submitted to the electors as
a separate question from the repeal of the tax in effect prior
to the increase in the rate. Any petition filed under this
section shall be signed by qualified electors residing in the
county equal in number to ten per cent of those voting for
governor at the most recent gubernatorial election.

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

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

(B) If a majority of the qualified electors voting on the question of repeal of either a county permissive tax or an increase in the rate of a county permissive tax approve the repeal, 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. The board of county commissioners shall, on the first day of the calendar quarter following the expiration of sixty-five days after the date the board and the tax commissioner receive the notice, in the case of a repeal of a county permissive tax, cease to levy the tax, or, in the case of a repeal of an increase in the rate of a county permissive tax, levy the tax at the rate at which it was imposed immediately prior to the increase in rate and cease to levy the increased rate.

(C) Upon receipt from a board of elections of a notice of the results of an election required by division (B) of this section, the tax commissioner shall provide notice of a tax repeal or 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 that is registered with the central electronic registration system provided for in section 5740.05 of the Revised Code 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 repealed 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
As Introduced

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

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

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

(7) To provide additional revenue for the operation or
As Introduced

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

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

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

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

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

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

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

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

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

Pursuant to section 755.171 of the Revised Code, a board of county commissioners may pledge and contribute revenue from a
tax levied for the purpose of division (A)(5) of this section to
the payment of debt charges on bonds issued under section 755.17
of the Revised Code.

The rate of tax shall be a multiple of one-fourth or one-
tenth of one per cent, unless a portion of the rate of an
existing tax levied under section 5739.023 of the Revised Code
has been reduced, and the rate of tax levied under this section
has been increased, pursuant to section 5739.028 of the Revised
Code, in which case the aggregate of the rates of tax levied
under this section and section 5739.023 of the Revised Code
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 adopted by a majority of the members of the board.
The board shall deliver a certified copy of the resolution to
the board of elections and to the tax commissioner, not later
than the sixty-fifth day prior to the date on which the tax is
to become effective, which shall be the first day of a calendar-
quarter.

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

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 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.

(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.

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

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

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

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

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

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

(D)(1) The resolution levying the tax or increasing the rate of tax shall state the rate of the tax or the rate of the increase; the purpose or purposes for which it is to be levied;
the number of years for which it is to be levied or that it is
for a continuing period of time; the allocation method required
by division (C) of this section; and if required to be submitted
to the electors of the county under division (A) of this
section, the date of the election at which the proposal shall be
submitted to the electors of the county, which shall be not less
than ninety days after the certification of a copy of the
resolution to the board of elections and, if the tax is to be
levied exclusively for the purpose set forth in division (A)(3)
of this section, shall not occur in August of any year. Upon
certification 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.
If approved by a majority of the electors, the tax shall become
effective on the first day of a calendar quarter next following
the sixty-fifth day following the date the board of county
commissioners and tax commissioner receive from the board of
elections the certification of the results of the election,
except as provided in division (E) of this section.

(2)(a) A resolution specifying that the tax is to be used
exclusively for the purpose set forth in division (A)(3) of this
section 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 the 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 the resolution
is certified to the board of elections and the election is not
held in August of any year. Upon certification 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 division (D)(2)(a) of this section shall go into effect unless approved by a majority of those voting upon it and, except as provided in division (E) of this section, not until 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 elections of the affirmative vote.

(b) A resolution specifying that the tax is to be used exclusively for the purpose set forth in division (A)(3) of this section that is adopted as an emergency measure shall become effective 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 the resolution is certified to the board of elections. Upon certification 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 received 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.

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

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

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

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

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

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 county under the Constitution of the United States or the Ohio Constitution.

(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.

Section 2. That existing sections 305.31, 5739.021, 5739.022, and 5739.026 of the Revised Code are hereby repealed.

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.