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# OHIO LEGISLATIVE SERVICE COMMISSION

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**H.B. 152**  
**133rd General Assembly**

## Bill Analysis

**Version:** As Introduced

**Primary Sponsor:** Rep. Brinkman

Sam Benham, Attorney

### SUMMARY

- Requires any local taxing authority whose membership includes nonelected officers to obtain the approval of the elected body that created it, or within whose territory it is located, before submitting a property tax to voters.
- Requires a regional transit authority to receive the approval of each of its members before levying a sales tax.

### DETAILED ANALYSIS

#### Permission to levy property taxes

The bill requires the legislative authority of certain subdivisions authorized to submit a property tax to voters to first obtain the permission of some other local legislative authority, whether it be the authority that created the subdivision or within whose jurisdiction the subdivision is located. Specifically, the bill applies to any subdivision with a legislative authority that may include a member who does not serve in a local elected position (referred to in the bill as “qualifying subdivisions”). However, the bill does not apply to sanitary districts and regional water and sewer districts, which would otherwise be qualifying subdivisions.

The bill prescribes different rules for which subdivisions must give taxing permission depending upon the subdivision proposing the tax, as described in the table below:

Qualifying subdivision	Must obtain permission from . . .
Township park district whose commissioners are appointed by township trustees (these districts only encompass the unincorporated area of a township)	Township trustees

Qualifying subdivision	Must obtain permission from . . .
Township park district whose commissioners are appointed by common pleas judge (may include unincorporated and incorporated territory)	The legislative authority of each township or municipal corporation in which the district has territory <sup>1</sup>
County park district (“metro park”) (park district commissioners are appointed by the county probate judge)	County commissioners <sup>2</sup>
Library	The legislative authority of the subdivision to whose jurisdiction the library is subject (e.g., a school district, township, municipal corporation, or township) <sup>3</sup>
Any other subdivision with a governing board member that may be comprised of a member that is not an elected official (e.g., a joint fire and ambulance district, joint recreation district, transit authority, or port authority)	The legislative authority of each township, municipal corporation, or county that either created the qualifying subdivision or later joined as a member of the qualifying subdivision <sup>4</sup>

The procedures for obtaining permission are largely the same for each qualifying subdivision, except for libraries (see below). In every other case, before the qualifying subdivision’s qualifying authority submits a property tax to voters, it must certify a copy of the resolution levying the tax to the elected board. Within 15 days of receiving that certification, the elected board may adopt and certify to the appointed board a resolution approving the levy. If the qualifying subdivision does not obtain this approval resolution, the county board of elections may not submit the property tax question to voters. This permission requirement applies to any resolution proposing to levy a property tax adopted by a qualifying subdivision on or after the bill’s effective date.<sup>5</sup>

### Library procedures

The permission procedures for libraries are a little different. Current law already requires libraries to submit a property tax to the legislative authority of the subdivision to whose jurisdiction the library is subject. That taxing authority is required to submit the tax to voters. The bill alters this process by giving the taxing authority the option to refuse to submit the tax to voters.<sup>6</sup>

<sup>1</sup> R.C. 511.271(B), 511.27, 511.28, and 5705.34.

<sup>2</sup> R.C. 1545.212, 1545.041, and 1545.21.

<sup>3</sup> R.C. 5705.23.

<sup>4</sup> R.C. 5705.17.

<sup>5</sup> Section 3(A) of the bill.

<sup>6</sup> R.C. 5705.23.

## Permission to levy transit authority sales taxes

Under continuing law, the board of trustees of a regional transit authority may levy up to a 1½% sales tax to fund the authority's operations. The tax must be approved by voters before taking effect. The bill requires the board to obtain the permission of the legislative authority of every county, township, and municipal corporation that is a member of the transit authority before submitting the tax to voters. This approval is obtained in the same manner described above for property taxes.<sup>7</sup> The permission requirement applies beginning with any sales tax resolution adopted by a transit authority on or after the bill's effective date.<sup>8</sup>

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### HISTORY

Action	Date
Introduced	03-20-19

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<sup>7</sup> R.C. 5739.023.

<sup>8</sup> Section 3(B) of the bill.