

As Introduced

131st General Assembly

Regular Session

2015-2016

H. B. No. 81

Representative Hambley

**Cosponsors: Representatives Becker, Blessing, Brown, Hood, Koehler, Rezabek,
Thompson**

A BILL

To amend sections 3501.01, 3501.17, 5705.194, 1
5739.021, and 5739.026 of the Revised Code to 2
eliminate the ability to conduct special 3
elections in February and to require a political 4
subdivision to prepay sixty-five per cent of the 5
estimated cost of a special election. 6

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

Section 1. That sections 3501.01, 3501.17, 5705.194, 7
5739.021, and 5739.026 of the Revised Code be amended to read as 8
follows: 9

Sec. 3501.01. As used in the sections of the Revised Code 10
relating to elections and political communications: 11

(A) "General election" means the election held on the 12
first Tuesday after the first Monday in each November. 13

(B) "Regular municipal election" means the election held 14
on the first Tuesday after the first Monday in November in each 15
odd-numbered year. 16

(C) "Regular state election" means the election held on 17

the first Tuesday after the first Monday in November in each 18
even-numbered year. 19

(D) "Special election" means any election other than those 20
elections defined in other divisions of this section. A special 21
election may be held only on the first Tuesday after the first 22
Monday in ~~February, May, August,~~ or November, or on the day 23
authorized by a particular municipal or county charter for the 24
holding of a primary election, except that in any year in which 25
a presidential primary election is held, no special election 26
shall be held in ~~February or May,~~ except as authorized by a 27
municipal or county charter, but may be held on the first 28
Tuesday after the first Monday in March. 29

(E) (1) "Primary" or "primary election" means an election 30
held for the purpose of nominating persons as candidates of 31
political parties for election to offices, and for the purpose 32
of electing persons as members of the controlling committees of 33
political parties and as delegates and alternates to the 34
conventions of political parties. Primary elections shall be 35
held on the first Tuesday after the first Monday in May of each 36
year except in years in which a presidential primary election is 37
held. 38

(2) "Presidential primary election" means a primary 39
election as defined by division (E) (1) of this section at which 40
an election is held for the purpose of choosing delegates and 41
alternates to the national conventions of the major political 42
parties pursuant to section 3513.12 of the Revised Code. Unless 43
otherwise specified, presidential primary elections are included 44
in references to primary elections. In years in which a 45
presidential primary election is held, all primary elections 46
shall be held on the first Tuesday after the first Monday in 47

March except as otherwise authorized by a municipal or county charter. 48
49

(F) "Political party" means any group of voters meeting 50
the requirements set forth in section 3517.01 of the Revised 51
Code for the formation and existence of a political party. 52

(1) "Major political party" means any political party 53
organized under the laws of this state whose candidate for 54
governor or nominees for presidential electors received not less 55
than twenty per cent of the total vote cast for such office at 56
the most recent regular state election. 57

(2) "Minor political party" means any political party 58
organized under the laws of this state that meets either of the 59
following requirements: 60

(a) Except as otherwise provided in this division, the 61
political party's candidate for governor or nominees for 62
presidential electors received less than twenty per cent but not 63
less than three per cent of the total vote cast for such office 64
at the most recent regular state election. A political party 65
that meets the requirements of this division remains a political 66
party for a period of four years after meeting those 67
requirements. 68

(b) The political party has filed with the secretary of 69
state, subsequent to its failure to meet the requirements of 70
division (F) (2) (a) of this section, a petition that meets the 71
requirements of section 3517.01 of the Revised Code. 72

A newly formed political party shall be known as a minor 73
political party until the time of the first election for 74
governor or president which occurs not less than twelve months 75
subsequent to the formation of such party, after which election 76

the status of such party shall be determined by the vote for the 77
office of governor or president. 78

(G) "Dominant party in a precinct" or "dominant political 79
party in a precinct" means that political party whose candidate 80
for election to the office of governor at the most recent 81
regular state election at which a governor was elected received 82
more votes than any other person received for election to that 83
office in such precinct at such election. 84

(H) "Candidate" means any qualified person certified in 85
accordance with the provisions of the Revised Code for placement 86
on the official ballot of a primary, general, or special 87
election to be held in this state, or any qualified person who 88
claims to be a write-in candidate, or who knowingly assents to 89
being represented as a write-in candidate by another at either a 90
primary, general, or special election to be held in this state. 91

(I) "Independent candidate" means any candidate who claims 92
not to be affiliated with a political party, and whose name has 93
been certified on the office-type ballot at a general or special 94
election through the filing of a statement of candidacy and 95
nominating petition, as prescribed in section 3513.257 of the 96
Revised Code. 97

(J) "Nonpartisan candidate" means any candidate whose name 98
is required, pursuant to section 3505.04 of the Revised Code, to 99
be listed on the nonpartisan ballot, including all candidates 100
for judicial office, for member of any board of education, for 101
municipal or township offices in which primary elections are not 102
held for nominating candidates by political parties, and for 103
offices of municipal corporations having charters that provide 104
for separate ballots for elections for these offices. 105

(K) "Party candidate" means any candidate who claims to be a member of a political party and who has been certified to appear on the office-type ballot at a general or special election as the nominee of a political party because the candidate has won the primary election of the candidate's party for the public office the candidate seeks, has been nominated under section 3517.012, or is selected by party committee in accordance with section 3513.31 of the Revised Code.

(L) "Officer of a political party" includes, but is not limited to, any member, elected or appointed, of a controlling committee, whether representing the territory of the state, a district therein, a county, township, a city, a ward, a precinct, or other territory, of a major or minor political party.

(M) "Question or issue" means any question or issue certified in accordance with the Revised Code for placement on an official ballot at a general or special election to be held in this state.

(N) "Elector" or "qualified elector" means a person having the qualifications provided by law to be entitled to vote.

(O) "Voter" means an elector who votes at an election.

(P) "Voting residence" means that place of residence of an elector which shall determine the precinct in which the elector may vote.

(Q) "Precinct" means a district within a county established by the board of elections of such county within which all qualified electors having a voting residence therein may vote at the same polling place.

(R) "Polling place" means that place provided for each

precinct at which the electors having a voting residence in such precinct may vote.	135 136
(S) "Board" or "board of elections" means the board of elections appointed in a county pursuant to section 3501.06 of the Revised Code.	137 138 139
(T) "Political subdivision" means a county, township, city, village, or school district.	140 141
(U) "Election officer" or "election official" means any of the following:	142 143
(1) Secretary of state;	144
(2) Employees of the secretary of state serving the division of elections in the capacity of attorney, administrative officer, administrative assistant, elections administrator, office manager, or clerical supervisor;	145 146 147 148
(3) Director of a board of elections;	149
(4) Deputy director of a board of elections;	150
(5) Member of a board of elections;	151
(6) Employees of a board of elections;	152
(7) Precinct election officials;	153
(8) Employees appointed by the boards of elections on a temporary or part-time basis.	154 155
(V) "Acknowledgment notice" means a notice sent by a board of elections, on a form prescribed by the secretary of state, informing a voter registration applicant or an applicant who wishes to change the applicant's residence or name of the status of the application; the information necessary to complete or update the application, if any; and if the application is	156 157 158 159 160 161

complete, the precinct in which the applicant is to vote. 162

(W) "Confirmation notice" means a notice sent by a board 163
of elections, on a form prescribed by the secretary of state, to 164
a registered elector to confirm the registered elector's current 165
address. 166

(X) "Designated agency" means an office or agency in the 167
state that provides public assistance or that provides state- 168
funded programs primarily engaged in providing services to 169
persons with disabilities and that is required by the National 170
Voter Registration Act of 1993 to implement a program designed 171
and administered by the secretary of state for registering 172
voters, or any other public or government office or agency that 173
implements a program designed and administered by the secretary 174
of state for registering voters, including the department of job 175
and family services, the program administered under section 176
3701.132 of the Revised Code by the department of health, the 177
department of mental health and addiction services, the 178
department of developmental disabilities, the opportunities for 179
Ohioans with disabilities agency, and any other agency the 180
secretary of state designates. "Designated agency" does not 181
include public high schools and vocational schools, public 182
libraries, or the office of a county treasurer. 183

(Y) "National Voter Registration Act of 1993" means the 184
"National Voter Registration Act of 1993," 107 Stat. 77, 42 185
U.S.C.A. 1973gg. 186

(Z) "Voting Rights Act of 1965" means the "Voting Rights 187
Act of 1965," 79 Stat. 437, 42 U.S.C.A. 1973, as amended. 188

(AA) "Photo identification" means a document that meets 189
each of the following requirements: 190

(1) It shows the name of the individual to whom it was 191
issued, which shall conform to the name in the poll list or 192
signature pollbook. 193

(2) It shows the current address of the individual to whom 194
it was issued, which shall conform to the address in the poll 195
list or signature pollbook, except for a driver's license or a 196
state identification card issued under section 4507.50 of the 197
Revised Code, which may show either the current or former 198
address of the individual to whom it was issued, regardless of 199
whether that address conforms to the address in the poll list or 200
signature pollbook. 201

(3) It shows a photograph of the individual to whom it was 202
issued. 203

(4) It includes an expiration date that has not passed. 204

(5) It was issued by the government of the United States 205
or this state. 206

Sec. 3501.17. (A) The expenses of the board of elections 207
shall be paid from the county treasury, in pursuance of 208
appropriations by the board of county commissioners, in the same 209
manner as other county expenses are paid. If the board of county 210
commissioners fails to appropriate an amount sufficient to 211
provide for the necessary and proper expenses of the board of 212
elections pertaining to the conduct of elections, the board of 213
elections may apply to the court of common pleas within the 214
county, which shall fix the amount necessary to be appropriated 215
and the amount shall be appropriated. Payments shall be made 216
upon vouchers of the board of elections certified to by its 217
chairperson or acting chairperson and the director or deputy 218
director, upon warrants of the county auditor. 219

The board of elections shall not incur any obligation 220
involving the expenditure of money unless there are moneys 221
sufficient in the funds appropriated therefor to meet the 222
obligation. If the board of elections requests a transfer of 223
funds from one of its appropriation items to another, the board 224
of county commissioners shall adopt a resolution providing for 225
the transfer except as otherwise provided in section 5705.40 of 226
the Revised Code. The expenses of the board of elections shall 227
be apportioned among the county and the various subdivisions as 228
provided in this section, and the amount chargeable to each 229
subdivision shall be paid as provided in division (J) of this 230
section or withheld by the county auditor from the moneys 231
payable thereto at the time of the next tax settlement. At the 232
time of submitting budget estimates in each year, the board of 233
elections shall submit to the taxing authority of each 234
subdivision, upon the request of the subdivision, an estimate of 235
the amount to be paid or withheld from the subdivision during 236
the current or next fiscal year. 237

A board of township trustees may, by resolution, request 238
that the county auditor withhold expenses charged to the 239
township from a specified township fund that is to be credited 240
with revenue at a tax settlement. The resolution shall specify 241
the tax levy ballot issue, the date of the election on the levy 242
issue, and the township fund from which the expenses the board 243
of elections incurs related to that ballot issue shall be 244
withheld. 245

(B) Except as otherwise provided in division (F) of this 246
section, the compensation of the members of the board of 247
elections and of the director, deputy director, and regular 248
employees in the board's offices, other than compensation for 249
overtime worked; the expenditures for the rental, furnishing, 250

and equipping of the office of the board and for the necessary 251
office supplies for the use of the board; the expenditures for 252
the acquisition, repair, care, and custody of the polling 253
places, booths, guardrails, and other equipment for polling 254
places; the cost of tally sheets, maps, flags, ballot boxes, and 255
all other permanent records and equipment; the cost of all 256
elections held in and for the state and county; and all other 257
expenses of the board which are not chargeable to a political 258
subdivision in accordance with this section shall be paid in the 259
same manner as other county expenses are paid. 260

(C) The compensation of precinct election officials and 261
intermittent employees in the board's offices; the cost of 262
renting, moving, heating, and lighting polling places and of 263
placing and removing ballot boxes and other fixtures and 264
equipment thereof, including voting machines, marking devices, 265
and automatic tabulating equipment; the cost of printing and 266
delivering ballots, cards of instructions, registration lists 267
required under section 3503.23 of the Revised Code, and other 268
election supplies, including the supplies required to comply 269
with division (H) of section 3506.01 of the Revised Code; the 270
cost of contractors engaged by the board to prepare, program, 271
test, and operate voting machines, marking devices, and 272
automatic tabulating equipment; and all other expenses of 273
conducting primaries and elections in the odd-numbered years 274
shall be charged to the subdivisions in and for which such 275
primaries or elections are held. The charge for each primary or 276
general election in odd-numbered years for each subdivision 277
shall be determined in the following manner: first, the total 278
cost of all chargeable items used in conducting such elections 279
shall be ascertained; second, the total charge shall be divided 280
by the number of precincts participating in such election, in 281

order to fix the cost per precinct; third, the cost per precinct 282
shall be prorated by the board of elections to the subdivisions 283
conducting elections for the nomination or election of offices 284
in such precinct; fourth, the total cost for each subdivision 285
shall be determined by adding the charges prorated to it in each 286
precinct within the subdivision. 287

(D) The entire cost of special elections held on a day 288
other than the day of a primary or general election, both in 289
odd-numbered or in even-numbered years, shall be charged to the 290
subdivision. Where a special election is held on the same day as 291
a primary or general election in an even-numbered year, the 292
subdivision submitting the special election shall be charged 293
only for the cost of ballots and advertising. Where a special 294
election is held on the same day as a primary or general 295
election in an odd-numbered year, the subdivision submitting the 296
special election shall be charged for the cost of ballots and 297
advertising for such special election, in addition to the 298
charges prorated to such subdivision for the election or 299
nomination of candidates in each precinct within the 300
subdivision, as set forth in the preceding paragraph. 301

(E) Where a special election is held on the day specified 302
by division (E) of section 3501.01 of the Revised Code for the 303
holding of a primary election, for the purpose of submitting to 304
the voters of the state constitutional amendments proposed by 305
the general assembly, and a subdivision conducts a special 306
election on the same day, the entire cost of the special 307
election shall be divided proportionally between the state and 308
the subdivision based upon a ratio determined by the number of 309
issues placed on the ballot by each, except as otherwise 310
provided in division (G) of this section. Such proportional 311
division of cost shall be made only to the extent funds are 312

available for such purpose from amounts appropriated by the 313
general assembly to the secretary of state. If a primary 314
election is also being conducted in the subdivision, the costs 315
shall be apportioned as otherwise provided in this section. 316

(F) When a precinct is open during a general, primary, or 317
special election solely for the purpose of submitting to the 318
voters a statewide ballot issue, the state shall bear the entire 319
cost of the election in that precinct and shall reimburse the 320
county for all expenses incurred in opening the precinct. 321

(G) (1) The state shall bear the entire cost of advertising 322
in newspapers statewide ballot issues, explanations of those 323
issues, and arguments for or against those issues, as required 324
by Section 1g of Article II and Section 1 of Article XVI, Ohio 325
Constitution, and any other section of law. Appropriations made 326
to the controlling board shall be used to reimburse the 327
secretary of state for all expenses the secretary of state 328
incurs for such advertising under division (G) of section 329
3505.062 of the Revised Code. 330

(2) There is hereby created in the state treasury the 331
statewide ballot advertising fund. The fund shall receive 332
transfers approved by the controlling board, and shall be used 333
by the secretary of state to pay the costs of advertising state 334
ballot issues as required under division (G) (1) of this section. 335
Any such transfers may be requested from and approved by the 336
controlling board prior to placing the advertising, in order to 337
facilitate timely provision of the required advertising. 338

(H) The cost of renting, heating, and lighting 339
registration places; the cost of the necessary books, forms, and 340
supplies for the conduct of registration; and the cost of 341
printing and posting precinct registration lists shall be 342

charged to the subdivision in which such registration is held. 343

(I) At the request of a majority of the members of the 344
board of elections, the board of county commissioners may, by 345
resolution, establish an elections revenue fund. Except as 346
otherwise provided in this division, the purpose of the fund 347
shall be to accumulate revenue withheld by or paid to the county 348
under this section for the payment of any expense related to the 349
duties of the board of elections specified in section 3501.11 of 350
the Revised Code, upon approval of a majority of the members of 351
the board of elections. The fund shall not accumulate any 352
revenue withheld by or paid to the county under this section for 353
the compensation of the members of the board of elections or of 354
the director, deputy director, or other regular employees in the 355
board's offices, other than compensation for overtime worked. 356

Notwithstanding sections 5705.14, 5705.15, and 5705.16 of 357
the Revised Code, the board of county commissioners may, by 358
resolution, transfer money to the elections revenue fund from 359
any other fund of the political subdivision from which such 360
payments lawfully may be made. Following an affirmative vote of 361
a majority of the members of the board of elections, the board 362
of county commissioners may, by resolution, rescind an elections 363
revenue fund established under this division. If an elections 364
revenue fund is rescinded, money that has accumulated in the 365
fund shall be transferred to the county general fund. 366

(J) (1) Not less than fifteen business days before the 367
deadline for submitting a question or issue for placement on the 368
ballot at a special election, the board of elections shall 369
prepare and file with the board of county commissioners and the 370
office of the secretary of state the estimated cost, based on 371
the factors enumerated in this section, for preparing for and 372

conducting an election on one question or issue, one nomination 373
for office, or one election to office in each precinct in the 374
county at that special election and shall divide that cost by 375
the number of registered voters in the county. 376

(2) The board of elections shall provide to a political 377
subdivision seeking to submit a question or issue, a nomination 378
for office, or an election to office for placement on the ballot 379
at a special election with the estimated cost for preparing for 380
and conducting that election, which shall be calculated either 381
by multiplying the number of registered voters in the political 382
subdivision with the cost calculated under division (J) (1) of 383
this section or by multiplying the cost per precinct with the 384
number or precincts in the political subdivision. A political 385
subdivision submitting a question or issue, a nomination for 386
office, or an election to office for placement on the ballot at 387
that special election shall pay to the county elections revenue 388
fund sixty-five per cent of the estimated cost of the election 389
not less than ten business days after the deadline for 390
submitting a question or issue for placement on the ballot for 391
that special election. 392

(3) Not later than sixty days after the date of a special 393
election, the board of elections shall provide to each political 394
subdivision the true and accurate cost for the question or 395
issue, nomination for office, or election to office that the 396
subdivision submitted to the voters on the special election 397
ballots. If the board of elections determines that a subdivision 398
paid less for the cost of preparing and conducting a special 399
election under division (J) (2) of this section than the actual 400
cost calculated under this division, the subdivision shall remit 401
to the county elections revenue fund the difference between the 402
payment made under division (J) (2) of this section and the final 403

cost calculated under this division within thirty days after 404
being notified of the final cost. If the board of elections 405
determines that a subdivision paid more for the cost of 406
preparing and conducting a special election under division (J) 407
(2) of this section than the actual cost calculated under this 408
division, the board of elections promptly shall notify the board 409
of county commissioners of that difference. The board of county 410
commissioners shall remit from the county elections revenue fund 411
to the political subdivision the difference between the payment 412
made under division (J) (2) of this section and the final cost 413
calculated under this division within thirty days after 414
receiving that notification. 415

(K) As used in this section: 416

(1) "Political subdivision" and "subdivision" mean any 417
board of county commissioners, board of township trustees, 418
legislative authority of a municipal corporation, board of 419
education, or any other board, commission, district, or 420
authority that is empowered to levy taxes or permitted to 421
receive the proceeds of a tax levy, regardless of whether the 422
entity receives tax settlement moneys as described in division 423
(A) of this section; 424

(2) "Statewide ballot issue" means any ballot issue, 425
whether proposed by the general assembly or by initiative or 426
referendum, that is submitted to the voters throughout the 427
state. 428

Sec. 5705.194. The board of education of any city, local, 429
exempted village, cooperative education, or joint vocational 430
school district at any time may declare by resolution that the 431
revenue that will be raised by all tax levies which the district 432
is authorized to impose, when combined with state and federal 433

revenues, will be insufficient to provide for the emergency 434
requirements of the school district or to avoid an operating 435
deficit, and that it is therefore necessary to levy an 436
additional tax in excess of the ten-mill limitation. The 437
resolution shall be confined to a single purpose and shall 438
specify that purpose. If the levy is proposed to renew all or a 439
portion of the proceeds derived from one or more existing levies 440
imposed pursuant to this section, it shall be called a renewal 441
levy and shall be so designated on the ballot. If two or more 442
existing levies are to be included in a single renewal levy but 443
are not scheduled to expire in the same year, the resolution 444
shall specify that the existing levies to be renewed shall not 445
be levied after the year preceding the year in which the renewal 446
levy is first imposed. Notwithstanding the original purpose of 447
any one or more existing levies that are to be in any single 448
renewal levy, the purpose of the renewal levy may be either to 449
avoid an operating deficit or to provide for the emergency 450
requirements of the school district. The resolution shall 451
further specify the amount of money it is necessary to raise for 452
the specified purpose for each calendar year the millage is to 453
be imposed; if a renewal levy, whether the levy is to renew all, 454
or a portion of, the proceeds derived from one or more existing 455
levies; and the number of years in which the millage is to be in 456
effect, which may include a levy upon the current year's tax 457
list. The number of years may be any number not exceeding ten. 458

The question shall be submitted at a special election on a 459
date specified in the resolution. The date shall not be earlier 460
than eighty days after the adoption and certification of the 461
resolution to the county auditor and shall be consistent with 462
the requirements of section 3501.01 of the Revised Code. A 463
resolution for a renewal levy shall not be placed on the ballot 464

unless the question is submitted on a date on which a special 465
election may be held under division (D) of section 3501.01 of 466
the Revised Code, except for the first Tuesday after the first 467
Monday in ~~February and August~~, during the last year the levy to 468
be renewed may be extended on the real and public utility 469
property tax list and duplicate, or at any election held in the 470
ensuing year, except that if the resolution proposes renewing 471
two or more existing levies, the question shall be submitted on 472
the date of the general or primary election held during the last 473
year at least one of the levies to be renewed may be extended on 474
that list and duplicate, or at any election held during the 475
ensuing year. For purposes of this section, a levy shall be 476
considered to be an "existing levy" through the year following 477
the last year it can be placed on the real and public utility 478
property tax list and duplicate. 479

The submission of questions to the electors under this 480
section is subject to the limitation on the number of election 481
dates established by section 5705.214 of the Revised Code. 482

The resolution shall go into immediate effect upon its 483
passage, and no publication of the resolution shall be necessary 484
other than that provided for in the notice of election. A copy 485
of the resolution shall immediately after its passing be 486
certified to the county auditor of the proper county. Section 487
5705.195 of the Revised Code shall govern the arrangements for 488
the submission of questions to the electors under this section 489
and other matters concerning the election. Publication of notice 490
of the election shall be made in one newspaper of general 491
circulation in the county once a week for two consecutive weeks, 492
or as provided in section 7.16 of the Revised Code, prior to the 493
election. If the board of elections operates and maintains a web 494
site, the board of elections shall post notice of the election 495

on its web site for thirty days prior to the election. If a 496
majority of the electors voting on the question submitted in an 497
election vote in favor of the levy, the board of education of 498
the school district may make the additional levy necessary to 499
raise the amount specified in the resolution for the purpose 500
stated in the resolution. The tax levy shall be included in the 501
next tax budget that is certified to the county budget 502
commission. 503

After the approval of the levy and prior to the time when 504
the first tax collection from the levy can be made, the board of 505
education may anticipate a fraction of the proceeds of the levy 506
and issue anticipation notes in an amount not exceeding the 507
total estimated proceeds of the levy to be collected during the 508
first year of the levy. 509

The notes shall be issued as provided in section 133.24 of 510
the Revised Code, shall have principal payments during each year 511
after the year of their issuance over a period not to exceed 512
five years, and may have principal payment in the year of their 513
issuance. 514

Sec. 5739.021. (A) For the purpose of providing additional 515
general revenues for the county or supporting criminal and 516
administrative justice services in the county, or both, and to 517
pay the expenses of administering such levy, any county may levy 518
a tax at the rate of not more than one per cent at any multiple 519
of one-fourth of one per cent upon every retail sale made in the 520
county, except sales of watercraft and outboard motors required 521
to be titled pursuant to Chapter 1548. of the Revised Code and 522
sales of motor vehicles, and may increase the rate of an 523
existing tax to not more than one per cent at any multiple of 524
one-fourth of one per cent. 525

The tax shall be levied and the rate increased pursuant to 526
a resolution of the board of county commissioners. The 527
resolution shall state the purpose for which the tax is to be 528
levied and the number of years for which the tax is to be 529
levied, or that it is for a continuing period of time. If the 530
tax is to be levied for the purpose of providing additional 531
general revenues and for the purpose of supporting criminal and 532
administrative justice services, the resolution shall state the 533
rate or amount of the tax to be apportioned to each such 534
purpose. The rate or amount may be different for each year the 535
tax is to be levied, but the rates or amounts actually 536
apportioned each year shall not be different from that stated in 537
the resolution for that year. If the resolution is adopted as an 538
emergency measure necessary for the immediate preservation of 539
the public peace, health, or safety, it must receive an 540
affirmative vote of all of the members of the board of county 541
commissioners and shall state the reasons for such necessity. 542
The board shall deliver a certified copy of the resolution to 543
the tax commissioner, not later than the sixty-fifth day prior 544
to the date on which the tax is to become effective, which shall 545
be the first day of the calendar quarter. 546

Prior to the adoption of any resolution under this 547
section, the board of county commissioners shall conduct two 548
public hearings on the resolution, the second hearing to be not 549
less than three nor more than ten days after the first. Notice 550
of the date, time, and place of the hearings shall be given by 551
publication in a newspaper of general circulation in the county, 552
or as provided in section 7.16 of the Revised Code, once a week 553
on the same day of the week for two consecutive weeks, the 554
second publication being not less than ten nor more than thirty 555
days prior to the first hearing. 556

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 588
date the tax commissioner receives notice from the board of 589
elections of the affirmative vote. 590

(2) A resolution that is adopted as an emergency measure 591
shall go into effect as provided in division (A) of this 592
section, but may direct the board of elections to submit the 593
question of repealing the tax or increase in the rate of the tax 594
to the electors of the county at the next general election in 595
the county occurring not less than ninety days after a certified 596
copy of the resolution is transmitted to the board of elections. 597
Upon transmission of the resolution to the board of elections, 598
the board of county commissioners shall notify the tax 599
commissioner in writing of the levy question to be submitted to 600
the electors. The ballot question shall be the same as that 601
prescribed in section 5739.022 of the Revised Code. The board of 602
elections shall notify the board of county commissioners and the 603
tax commissioner of the result of the election immediately after 604
the result has been declared. If a majority of the qualified 605
electors voting on the question of repealing the tax or increase 606
in the rate of the tax vote for repeal of the tax or repeal of 607
the increase, the board of county commissioners, on the first 608
day of a calendar quarter following the expiration of sixty-five 609
days after the date the board and tax commissioner receive 610
notice of the result of the election, shall, in the case of a 611
repeal of the tax, cease to levy the tax, or, in the case of a 612
repeal of an increase in the rate of the tax, cease to levy the 613
increased rate and levy the tax at the rate at which it was 614
imposed immediately prior to the increase in rate. 615

(3) If a vendor makes a sale in this state by printed 616
catalog and the consumer computed the tax on the sale based on 617
local rates published in the catalog, any tax levied or repealed 618

or rate changed under this section shall not apply to such a 619
sale until the first day of a calendar quarter following the 620
expiration of one hundred twenty days from the date of notice by 621
the tax commissioner pursuant to division (H) of this section. 622

(C) If a resolution is rejected at a referendum or if a 623
resolution adopted after January 1, 1982, as an emergency 624
measure is repealed by the electors pursuant to division (B) (2) 625
of this section or section 5739.022 of the Revised Code, then 626
for one year after the date of the election at which the 627
resolution was rejected or repealed the board of county 628
commissioners may not adopt any resolution authorized by this 629
section as an emergency measure. 630

(D) The board of county commissioners, at any time while a 631
tax levied under this section is in effect, may by resolution 632
reduce the rate at which the tax is levied to a lower rate 633
authorized by this section. Any reduction in the rate at which 634
the tax is levied shall be made effective on the first day of a 635
calendar quarter next following the sixty-fifth day after a 636
certified copy of the resolution is delivered to the tax 637
commissioner. 638

(E) The tax on every retail sale subject to a tax levied 639
pursuant to this section shall be in addition to the tax levied 640
by section 5739.02 of the Revised Code and any tax levied 641
pursuant to section 5739.023 or 5739.026 of the Revised Code. 642

A county that levies a tax pursuant to this section shall 643
levy a tax at the same rate pursuant to section 5741.021 of the 644
Revised Code. 645

The additional tax levied by the county shall be collected 646
pursuant to section 5739.025 of the Revised Code. If the 647

additional tax or some portion thereof is levied for the purpose 648
of criminal and administrative justice services, the revenue 649
from the tax, or the amount or rate apportioned to that purpose, 650
shall be credited to a special fund created in the county 651
treasury for receipt of that revenue. 652

Any tax levied pursuant to this section is subject to the 653
exemptions provided in section 5739.02 of the Revised Code and 654
in addition shall not be applicable to sales not within the 655
taxing power of a county under the Constitution of the United 656
States or the Ohio Constitution. 657

(F) For purposes of this section, a copy of a resolution 658
is "certified" when it contains a written statement attesting 659
that the copy is a true and exact reproduction of the original 660
resolution. 661

(G) If a board of commissioners intends to adopt a 662
resolution to levy a tax in whole or in part for the purpose of 663
criminal and administrative justice services, the board shall 664
prepare and make available at the first public hearing at which 665
the resolution is considered a statement containing the 666
following information: 667

(1) For each of the two preceding fiscal years, the amount 668
of expenditures made by the county from the county general fund 669
for the purpose of criminal and administrative justice services; 670

(2) For the fiscal year in which the resolution is 671
adopted, the board's estimate of the amount of expenditures to 672
be made by the county from the county general fund for the 673
purpose of criminal and administrative justice services; 674

(3) For each of the two fiscal years after the fiscal year 675
in which the resolution is adopted, the board's preliminary plan 676

for expenditures to be made from the county general fund for the 677
purpose of criminal and administrative justice services, both 678
under the assumption that the tax will be imposed for that 679
purpose and under the assumption that the tax would not be 680
imposed for that purpose, and for expenditures to be made from 681
the special fund created under division (E) of this section 682
under the assumption that the tax will be imposed for that 683
purpose. 684

The board shall prepare the statement and the preliminary 685
plan using the best information available to the board at the 686
time the statement is prepared. Neither the statement nor the 687
preliminary plan shall be used as a basis to challenge the 688
validity of the tax in any court of competent jurisdiction, nor 689
shall the statement or preliminary plan limit the authority of 690
the board to appropriate, pursuant to section 5705.38 of the 691
Revised Code, an amount different from that specified in the 692
preliminary plan. 693

(H) Upon receipt from a board of county commissioners of a 694
certified copy of a resolution required by division (A) or (D) 695
of this section, or from the board of elections of a notice of 696
the results of an election required by division (A) or (B) (1) or 697
(2) of this section, the tax commissioner shall provide notice 698
of a tax rate change in a manner that is reasonably accessible 699
to all affected vendors. The commissioner shall provide this 700
notice at least sixty days prior to the effective date of the 701
rate change. The commissioner, by rule, may establish the method 702
by which notice will be provided. 703

(I) As used in this section, "criminal and administrative 704
justice services" means the exercise by the county sheriff of 705
all powers and duties vested in that office by law; the exercise 706

by the county prosecuting attorney of all powers and duties 707
vested in that office by law; the exercise by any court in the 708
county of all powers and duties vested in that court; the 709
exercise by the clerk of the court of common pleas, any clerk of 710
a municipal court having jurisdiction throughout the county, or 711
the clerk of any county court of all powers and duties vested in 712
the clerk by law except, in the case of the clerk of the court 713
of common pleas, the titling of motor vehicles or watercraft 714
pursuant to Chapter 1548. or 4505. of the Revised Code; the 715
exercise by the county coroner of all powers and duties vested 716
in that office by law; making payments to any other public 717
agency or a private, nonprofit agency, the purposes of which in 718
the county include the diversion, adjudication, detention, or 719
rehabilitation of criminals or juvenile offenders; the operation 720
and maintenance of any detention facility, as defined in section 721
2921.01 of the Revised Code; and the construction, acquisition, 722
equipping, or repair of such a detention facility, including the 723
payment of any debt charges incurred in the issuance of 724
securities pursuant to Chapter 133. of the Revised Code for the 725
purpose of constructing, acquiring, equipping, or repairing such 726
a facility. 727

Sec. 5739.026. (A) A board of county commissioners may 728
levy a tax of one-fourth or one-half of one per cent on every 729
retail sale in the county, except sales of watercraft and 730
outboard motors required to be titled pursuant to Chapter 1548. 731
of the Revised Code and sales of motor vehicles, and may 732
increase an existing rate of one-fourth of one per cent to one- 733
half of one per cent, to pay the expenses of administering the 734
tax and, except as provided in division (A) (6) of this section, 735
for any one or more of the following purposes provided that the 736
aggregate levy for all such purposes does not exceed one-half of 737

one per cent:	738
(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;	739 740 741 742 743 744
(2) To provide additional revenues for a transit authority operating in the county;	745 746
(3) To provide additional revenue for the county's general fund;	747 748
(4) To provide additional revenue for permanent improvements within the county 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;	749 750 751 752 753
(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;	754 755 756 757 758 759 760 761 762 763 764
(6) To provide revenue for the implementation and operation of a 9-1-1 system in the county. If the tax is levied	765 766

or the rate increased exclusively for such purpose, the tax 767
shall not be levied or the rate increased for more than five 768
years. At the end of the last year the tax is levied or the rate 769
increased, any balance remaining in the special fund established 770
for such purpose shall remain in that fund and be used 771
exclusively for such purpose until the fund is completely 772
expended, and, notwithstanding section 5705.16 of the Revised 773
Code, the board of county commissioners shall not petition for 774
the transfer of money from such special fund, and the tax 775
commissioner shall not approve such a petition. 776

If the tax is levied or the rate increased for such 777
purpose for more than five years, the board of county 778
commissioners also shall levy the tax or increase the rate of 779
the tax for one or more of the purposes described in divisions 780
(A) (1) to (5) of this section and shall prescribe the method for 781
allocating the revenues from the tax each year in the manner 782
required by division (C) of this section. 783

(7) To provide additional revenue for the operation or 784
maintenance of a detention facility, as that term is defined 785
under division (F) of section 2921.01 of the Revised Code; 786

(8) To provide revenue to finance the construction or 787
renovation of a sports facility, but only if the tax is levied 788
for that purpose in the manner prescribed by section 5739.028 of 789
the Revised Code. 790

As used in division (A) (8) of this section: 791

(a) "Sports facility" means a facility intended to house 792
major league professional athletic teams. 793

(b) "Constructing" or "construction" includes providing 794
fixtures, furnishings, and equipment. 795

(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.

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 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 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 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 826
to increase the rate of tax exclusively for the purpose set 827
forth in division (A) (3) of this section, the board of county 828
commissioners shall conduct two public hearings on the 829
resolution, the second hearing to be no fewer than three nor 830
more than ten days after the first. Notice of the date, time, 831
and place of the hearings shall be given by publication in a 832
newspaper of general circulation in the county, or as provided 833
in section 7.16 of the Revised Code, once a week on the same day 834
of the week for two consecutive weeks. The second publication 835
shall be no fewer than ten nor more than thirty days prior to 836
the first hearing. Except as provided in division (E) of this 837
section, the resolution shall be subject to a referendum as 838
provided in sections 305.31 to 305.41 of the Revised Code. If 839
the resolution is adopted as an emergency measure necessary for 840
the immediate preservation of the public peace, health, or 841
safety, it must receive an affirmative vote of all of the 842
members of the board of county commissioners and shall state the 843
reasons for the necessity. 844

If the tax is for more than one of the purposes set forth 845
in divisions (A) (1) to (7), (9), and (10) of this section, or is 846
exclusively for one of the purposes set forth in division (A) 847
(1), (2), (4), (5), (6), (7), (9), or (10) of this section, the 848
resolution shall not go into effect unless it is approved by a 849
majority of the electors voting on the question of the tax. 850

(B) The board of county commissioners shall adopt a 851
resolution under section 351.02 of the Revised Code creating the 852
convention facilities authority, or under section 307.283 of the 853
Revised Code creating the community improvements board, before 854
adopting a resolution levying a tax for the purpose of a 855
convention facilities authority under division (A) (1) of this 856

section or for the purpose of a community improvements board 857
under division (A) (4) of this section. 858

(C) (1) If the tax is to be used for more than one of the 859
purposes set forth in divisions (A) (1) to (7), (9), and (10) of 860
this section, the board of county commissioners shall establish 861
the method that will be used to determine the amount or 862
proportion of the tax revenue received by the county during each 863
year that will be distributed for each of those purposes, 864
including, if applicable, provisions governing the reallocation 865
of a convention facilities authority's allocation if the 866
authority is dissolved while the tax is in effect. The 867
allocation method may provide that different proportions or 868
amounts of the tax shall be distributed among the purposes in 869
different years, but it shall clearly describe the method that 870
will be used for each year. Except as otherwise provided in 871
division (C) (2) of this section, the allocation method 872
established by the board is not subject to amendment during the 873
life of the tax. 874

(2) Subsequent to holding a public hearing on the proposed 875
amendment, the board of county commissioners may amend the 876
allocation method established under division (C) (1) of this 877
section for any year, if the amendment is approved by the 878
governing board of each entity whose allocation for the year 879
would be reduced by the proposed amendment. In the case of a tax 880
that is levied for a continuing period of time, the board may 881
not so amend the allocation method for any year before the sixth 882
year that the tax is in effect. 883

(a) If the additional revenues provided to the convention 884
facilities authority are pledged by the authority for the 885
payment of convention facilities authority revenue bonds for as 886

long as such bonds are outstanding, no reduction of the 887
authority's allocation of the tax shall be made for any year 888
except to the extent that the reduced authority allocation, when 889
combined with the authority's other revenues pledged for that 890
purpose, is sufficient to meet the debt service requirements for 891
that year on such bonds. 892

(b) If the additional revenues provided to the county are 893
pledged by the county for the payment of bonds or notes 894
described in division (A) (4) or (5) of this section, for as long 895
as such bonds or notes are outstanding, no reduction of the 896
county's or the community improvements board's allocation of the 897
tax shall be made for any year, except to the extent that the 898
reduced county or community improvements board allocation is 899
sufficient to meet the debt service requirements for that year 900
on such bonds or notes. 901

(c) If the additional revenues provided to the transit 902
authority are pledged by the authority for the payment of 903
revenue bonds issued under section 306.37 of the Revised Code, 904
for as long as such bonds are outstanding, no reduction of the 905
authority's allocation of tax shall be made for any year, except 906
to the extent that the authority's reduced allocation, when 907
combined with the authority's other revenues pledged for that 908
purpose, is sufficient to meet the debt service requirements for 909
that year on such bonds. 910

(d) If the additional revenues provided to the county are 911
pledged by the county for the payment of bonds or notes issued 912
under section 133.60 of the Revised Code, for so long as the 913
bonds or notes are outstanding, no reduction of the county's 914
allocation of the tax shall be made for any year, except to the 915
extent that the reduced county allocation is sufficient to meet 916

the debt service requirements for that year on the bonds or 917
notes. 918

(D) (1) The resolution levying the tax or increasing the 919
rate of tax shall state the rate of the tax or the rate of the 920
increase; the purpose or purposes for which it is to be levied; 921
the number of years for which it is to be levied or that it is 922
for a continuing period of time; the allocation method required 923
by division (C) of this section; and if required to be submitted 924
to the electors of the county under division (A) of this 925
section, the date of the election at which the proposal shall be 926
submitted to the electors of the county, which shall be not less 927
than ninety days after the certification of a copy of the 928
resolution to the board of elections and, if the tax is to be 929
levied exclusively for the purpose set forth in division (A) (3) 930
of this section, shall not occur in ~~February or~~ August of any 931
year. Upon certification of the resolution to the board of 932
elections, the board of county commissioners shall notify the 933
tax commissioner in writing of the levy question to be submitted 934
to the electors. If approved by a majority of the electors, the 935
tax shall become effective on the first day of a calendar 936
quarter next following the sixty-fifth day following the date 937
the board of county commissioners and tax commissioner receive 938
from the board of elections the certification of the results of 939
the election, except as provided in division (E) of this 940
section. 941

(2) (a) A resolution specifying that the tax is to be used 942
exclusively for the purpose set forth in division (A) (3) of this 943
section that is not adopted as an emergency measure may direct 944
the board of elections to submit the question of levying the tax 945
or increasing the rate of the tax to the electors of the county 946
at a special election held on the date specified by the board of 947

county commissioners in the resolution, provided that the 948
election occurs not less than ninety days after the resolution 949
is certified to the board of elections and the election is not 950
held in ~~February or~~ August of any year. Upon certification of 951
the resolution to the board of elections, the board of county 952
commissioners shall notify the tax commissioner in writing of 953
the levy question to be submitted to the electors. No resolution 954
adopted under division (D) (2) (a) of this section shall go into 955
effect unless approved by a majority of those voting upon it 956
and, except as provided in division (E) of this section, not 957
until the first day of a calendar quarter following the 958
expiration of sixty-five days from the date the tax commissioner 959
receives notice from the board of elections of the affirmative 960
vote. 961

(b) A resolution specifying that the tax is to be used 962
exclusively for the purpose set forth in division (A) (3) of this 963
section that is adopted as an emergency measure shall become 964
effective as provided in division (A) of this section, but may 965
direct the board of elections to submit the question of 966
repealing the tax or increase in the rate of the tax to the 967
electors of the county at the next general election in the 968
county occurring not less than ninety days after the resolution 969
is certified to the board of elections. Upon certification of 970
the resolution to the board of elections, the board of county 971
commissioners shall notify the tax commissioner in writing of 972
the levy question to be submitted to the electors. The ballot 973
question shall be the same as that prescribed in section 974
5739.022 of the Revised Code. The board of elections shall 975
notify the board of county commissioners and the tax 976
commissioner of the result of the election immediately after the 977
result has been declared. If a majority of the qualified 978

electors voting on the question of repealing the tax or increase 979
in the rate of the tax vote for repeal of the tax or repeal of 980
the increase, the board of county commissioners, on the first 981
day of a calendar quarter following the expiration of sixty-five 982
days after the date the board and tax commissioner received 983
notice of the result of the election, shall, in the case of a 984
repeal of the tax, cease to levy the tax, or, in the case of a 985
repeal of an increase in the rate of the tax, cease to levy the 986
increased rate and levy the tax at the rate at which it was 987
imposed immediately prior to the increase in rate. 988

(c) A board of county commissioners, by resolution, may 989
reduce the rate of a tax levied exclusively for the purpose set 990
forth in division (A) (3) of this section to a lower rate 991
authorized by this section. Any such reduction shall be made 992
effective on the first day of the calendar quarter next 993
following the sixty-fifth day after the tax commissioner 994
receives a certified copy of the resolution from the board. 995

(E) If a vendor makes a sale in this state by printed 996
catalog and the consumer computed the tax on the sale based on 997
local rates published in the catalog, any tax levied or repealed 998
or rate changed under this section shall not apply to such a 999
sale until the first day of a calendar quarter following the 1000
expiration of one hundred twenty days from the date of notice by 1001
the tax commissioner pursuant to division (G) of this section. 1002

(F) The tax levied pursuant to this section shall be in 1003
addition to the tax levied by section 5739.02 of the Revised 1004
Code and any tax levied pursuant to section 5739.021 or 5739.023 1005
of the Revised Code. 1006

A county that levies a tax pursuant to this section shall 1007
levy a tax at the same rate pursuant to section 5741.023 of the 1008

Revised Code. 1009

The additional tax levied by the county shall be collected 1010
pursuant to section 5739.025 of the Revised Code. 1011

Any tax levied pursuant to this section is subject to the 1012
exemptions provided in section 5739.02 of the Revised Code and 1013
in addition shall not be applicable to sales not within the 1014
taxing power of a county under the Constitution of the United 1015
States or the Ohio Constitution. 1016

(G) Upon receipt from a board of county commissioners of a 1017
certified copy of a resolution required by division (A) of this 1018
section, or from the board of elections a notice of the results 1019
of an election required by division (D) (1), (2) (a), (b), or (c) 1020
of this section, the tax commissioner shall provide notice of a 1021
tax rate change in a manner that is reasonably accessible to all 1022
affected vendors. The commissioner shall provide this notice at 1023
least sixty days prior to the effective date of the rate change. 1024
The commissioner, by rule, may establish the method by which 1025
notice will be provided. 1026

Section 2. That existing sections 3501.01, 3501.17, 1027
5705.194, 5739.021, and 5739.026 of the Revised Code are hereby 1028
repealed. 1029

Section 3. Section 3501.01 of the Revised Code is 1030
presented in this act as a composite of the section as amended 1031
by Am. Sub. H.B. 59, Am. Sub. S.B. 109, and Am. Sub. S.B. 193 1032
all of the 130th General Assembly. The General Assembly, 1033
applying the principle stated in division (B) of section 1.52 of 1034
the Revised Code that amendments are to be harmonized if 1035
reasonably capable of simultaneous operation, finds that the 1036
composite is the resulting version of the section in effect 1037

prior to the effective date of the section as presented in this
act.

1038

1039