

**As Introduced**

**134th General Assembly  
Regular Session  
2021-2022**

**S. B. No. 93**

**Senator Antani**

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**A BILL**

To amend sections 305.31, 5739.021, 5739.022, and 1  
5739.026 of the Revised Code to require voter 2  
approval of any increase in the rate of a county 3  
sales tax. 4

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

**Section 1.** That sections 305.31, 5739.021, 5739.022, and 5  
5739.026 of the Revised Code be amended to read as follows: 6

**Sec. 305.31.** The procedure for submitting to a referendum 7  
a resolution adopted by a board of county commissioners under 8  
division (H) of section 307.695 of the Revised Code that is not 9  
submitted to the electors of the county for their approval or 10  
disapproval; any resolution adopted by a board of county 11  
commissioners pursuant to division (D)(1) of section 307.697, 12  
section 322.02, or 322.06, sections 940.32 and 940.35, division 13  
(B)(1) of section 4301.421, section 4504.02, ~~5739.021, or~~ 14  
~~5739.026,~~ division (F), (J), or (U) of section 5739.09, ~~section-~~ 15  
~~5741.021 or 5741.023,~~ or division (C)(1) of section 5743.024 of 16  
the Revised Code; or a rule adopted pursuant to section 307.79 17  
of the Revised Code shall be as prescribed by this section. 18

Except as otherwise provided in this paragraph, when a 19

petition, signed by ten per cent of the number of electors who 20  
voted for governor at the most recent general election for the 21  
office of governor in the county, is filed with the county 22  
auditor within thirty days after the date the resolution is 23  
passed or rule is adopted by the board of county commissioners, 24  
~~or is filed within forty five days after the resolution is~~ 25  
~~passed, in the case of a resolution adopted pursuant to section~~ 26  
~~5739.021 of the Revised Code that is passed within one year~~ 27  
~~after a resolution adopted pursuant to that section has been~~ 28  
~~rejected or repealed by the electors, requesting that the~~ 29  
~~resolution be submitted to the electors of the county for their~~ 30  
~~approval or rejection,~~ the county auditor shall, after ten days 31  
following the filing of the petition, and not later than four 32  
p.m. of the ninetieth day before the day of election, transmit a 33  
certified copy of the text of the resolution or rule to the 34  
board of elections. In the case of a petition requesting that a 35  
resolution adopted under division (D) (1) of section 307.697, 36  
division (B) (1) of section 4301.421, or division (C) (1) of 37  
section 5743.024 of the Revised Code be submitted to electors 38  
for their approval or rejection, the petition shall be signed by 39  
seven per cent of the number of electors who voted for governor 40  
at the most recent election for the office of governor in the 41  
county. The county auditor shall transmit the petition to the 42  
board together with the certified copy of the resolution or 43  
rule. The board shall examine all signatures on the petition to 44  
determine the number of electors of the county who signed the 45  
petition. The board shall return the petition to the auditor 46  
within ten days after receiving it, together with a statement 47  
attesting to the number of such electors who signed the 48  
petition. The board shall submit the resolution or rule to the 49  
electors of the county, for their approval or rejection, at the 50  
succeeding general election held in the county in any year, or 51

on the day of the succeeding primary election held in the county 52  
in even-numbered years, occurring subsequent to ninety days 53  
after the auditor certifies the sufficiency and validity of the 54  
petition to the board of elections. 55

No resolution shall go into effect until approved by the 56  
majority of those voting upon it. However, a rule shall take 57  
effect and remain in effect unless and until a majority of the 58  
electors voting on the question of repeal approve the repeal. 59  
Sections 305.31 to 305.41 of the Revised Code do not prevent a 60  
county, after the passage of any resolution or adoption of any 61  
rule, from proceeding at once to give any notice or make any 62  
publication required by the resolution or rule. 63

The board of county commissioners shall make available to 64  
any person, upon request, a certified copy of any resolution or 65  
rule subject to the procedure for submitting a referendum under 66  
sections 305.31 to 305.42 of the Revised Code beginning on the 67  
date the resolution or rule is adopted by the board. The board 68  
may charge a fee for the cost of copying the resolution or rule. 69

As used in this section, "certified copy" means a copy 70  
containing a written statement attesting that it is a true and 71  
exact reproduction of the original resolution or rule. 72

**Sec. 5739.021.** (A) For the purpose of providing additional 73  
general revenues for the county, supporting criminal and 74  
administrative justice services in the county, funding a 75  
regional transportation improvement project under section 76  
5595.06 of the Revised Code, or any combination of the 77  
foregoing, and to pay the expenses of administering such levy, 78  
any county may levy a tax at the rate of not more than one per 79  
cent upon every retail sale made in the county, except sales of 80  
watercraft and outboard motors required to be titled pursuant to 81

Chapter 1548. of the Revised Code and sales of motor vehicles, 82  
and may increase the rate of an existing tax to not more than 83  
one per cent. The rate of any tax levied pursuant to this 84  
section shall be a multiple of one-twentieth of one per cent. 85  
The rate levied under this section in any county other than a 86  
county that adopted a charter under Article X, Section 3, Ohio 87  
Constitution, may exceed one per cent, but may not exceed one 88  
and one-half per cent minus the amount by which the rate levied 89  
under section 5739.023 of the Revised Code by the county transit 90  
authority exceeds one per cent. 91

The tax shall be levied and the rate increased pursuant to 92  
a resolution adopted by a majority of the members of the board 93  
of county commissioners. The board shall deliver a certified 94  
copy of the resolution to the board of elections and to the tax 95  
commissioner. The board of elections shall submit the question 96  
of levying the tax or increasing the rate of tax to the electors 97  
of the county at the succeeding general election held in the 98  
county in any year, or at a special election on the day of the 99  
succeeding primary election held in the county in even-numbered 100  
years, occurring at least ninety days after the board of county 101  
commissioners certifies a copy of the resolution to the board of 102  
elections. The resolution shall not go into effect unless it is 103  
approved by a majority of the electors voting on the question of 104  
the tax. 105

The resolution shall state the purpose for which the tax 106  
is to be levied~~and;~~ the number of years for which the tax is to 107  
be levied~~,~~ or that it is for a continuing period of time; and 108  
the date of the election at which the proposal shall be 109  
submitted to electors. Upon certification of the resolution to 110  
the board of elections, the board of county commissioners shall 111  
notify the tax commissioner in writing of the levy question to 112

be submitted to the electors. If approved by a majority of the 113  
electors, the tax shall become effective on the first day of a 114  
calendar quarter next following the sixty-fifth day following 115  
the date the board of county commissioners and tax commissioner 116  
receive from the board of elections the certification of the 117  
results of the election, except as provided in division (B) of 118  
this section. 119

If the tax is to be levied for the purpose of providing 120  
additional general revenues and for the purpose of supporting 121  
criminal and administrative justice services, the resolution 122  
shall state the rate or amount of the tax to be apportioned to 123  
each such purpose. The rate or amount may be different for each 124  
year the tax is to be levied, but the rates or amounts actually 125  
apportioned each year shall not be different from that stated in 126  
the resolution for that year. Any amount by which the rate of 127  
the tax exceeds one per cent shall be apportioned exclusively 128  
for the construction, acquisition, equipping, or repair of a 129  
detention facility in the county. 130

~~If the resolution is adopted as an emergency measure~~ 131  
~~necessary for the immediate preservation of the public peace,~~ 132  
~~health, or safety, it must receive an affirmative vote of all of~~ 133  
~~the members of the board of county commissioners and shall state~~ 134  
~~the reasons for such necessity. The board shall deliver a~~ 135  
~~certified copy of the resolution to the tax commissioner, not~~ 136  
~~later than the sixty-fifth day prior to the date on which the~~ 137  
~~tax is to become effective, which shall be the first day of the~~ 138  
~~calendar quarter. A resolution proposing to levy a tax at a rate~~ 139  
~~that would cause the rate levied under this section to exceed~~ 140  
~~one per cent may not be adopted as an emergency measure.~~ 141

Prior to the adoption of any resolution under this 142

section, the board of county commissioners shall conduct two 143  
public hearings on the resolution, the second hearing to be not 144  
less than three nor more than ten days after the first. Notice 145  
of the date, time, and place of the hearings shall be given by 146  
publication in a newspaper of general circulation in the county, 147  
or as provided in section 7.16 of the Revised Code, once a week 148  
on the same day of the week for two consecutive weeks, the 149  
second publication being not less than ten nor more than thirty 150  
days prior to the first hearing. 151

~~Except as provided in division (B) (1) or (3) of this 152  
section, the resolution shall be subject to a referendum as 153  
provided in sections 305.31 to 305.41 of the Revised Code. 154~~

~~If a petition for a referendum is filed, the county 155  
auditor with whom the petition was filed shall, within five 156  
days, notify the board of county commissioners and the tax 157  
commissioner of the filing of the petition by certified mail. If 158  
the board of elections with which the petition was filed 159  
declares the petition invalid, the board of elections, within 160  
five days, shall notify the board of county commissioners and 161  
the tax commissioner of that declaration by certified mail. If 162  
the petition is declared to be invalid, the effective date of 163  
the tax or increased rate of tax levied by this section shall be 164  
the first day of a calendar quarter following the expiration of 165  
sixty five days from the date the commissioner receives notice 166  
from the board of elections that the petition is invalid. 167~~

~~(B) (1) A resolution that is not adopted as an emergency 168  
measure may direct the board of elections to submit the question 169  
of levying the tax or increasing the rate of tax to the electors 170  
of the county at a special election held on the date specified 171  
by the board of county commissioners in the resolution, provided 172~~

~~that the election occurs not less than ninety days after a~~ 173  
~~certified copy of such resolution is transmitted to the board of~~ 174  
~~elections and the election is not held in August of any year. A~~ 175  
~~resolution proposing to levy a tax at a rate that would cause~~ 176  
~~the rate levied under this section to exceed one per cent may~~ 177  
~~not go into effect unless the question is submitted to electors~~ 178  
~~under this division. Upon transmission of the resolution to the~~ 179  
~~board of elections, the board of county commissioners shall~~ 180  
~~notify the tax commissioner in writing of the levy question to~~ 181  
~~be submitted to the electors. No resolution adopted under this~~ 182  
~~division shall go into effect unless approved by a majority of~~ 183  
~~those voting upon it, and, except as provided in division (B) (3)~~ 184  
~~of this section, shall become effective on the first day of a~~ 185  
~~calendar quarter following the expiration of sixty five days~~ 186  
~~from the date the tax commissioner receives notice from the~~ 187  
~~board of elections of the affirmative vote.~~ 188

~~(2) A resolution that is adopted as an emergency measure~~ 189  
~~shall go into effect as provided in division (A) of this~~ 190  
~~section, but may direct the board of elections to submit the~~ 191  
~~question of repealing the tax or increase in the rate of the tax~~ 192  
~~to the electors of the county at the next general election in~~ 193  
~~the county occurring not less than ninety days after a certified~~ 194  
~~copy of the resolution is transmitted to the board of elections.~~ 195  
~~Upon transmission of the resolution to the board of elections,~~ 196  
~~the board of county commissioners shall notify the tax~~ 197  
~~commissioner in writing of the levy question to be submitted to~~ 198  
~~the electors. The ballot question shall be the same as that~~ 199  
~~prescribed in section 5739.022 of the Revised Code. The board of~~ 200  
~~elections shall notify the board of county commissioners and the~~ 201  
~~tax commissioner of the result of the election immediately after~~ 202  
~~the result has been declared. If a majority of the qualified~~ 203

~~electors voting on the question of repealing the tax or increase— 204  
in the rate of the tax vote for repeal of the tax or repeal of 205  
the increase, the board of county commissioners, on the first— 206  
day of a calendar quarter following the expiration of sixty-five— 207  
days after the date the board and tax commissioner receive— 208  
notice of the result of the election, shall, in the case of a— 209  
repeal of the tax, cease to levy the tax, or, in the case of a— 210  
repeal of an increase in the rate of the tax, cease to levy the— 211  
increased rate and levy the tax at the rate at which it was— 212  
imposed immediately prior to the increase in rate.— 213~~

~~(3)—(B) If a vendor makes a sale in this state by printed 214  
catalog and the consumer computed the tax on the sale based on 215  
local rates published in the catalog, any tax levied or repealed 216  
or rate changed under this section shall not apply to such a 217  
sale until the first day of a calendar quarter following the 218  
expiration of one hundred twenty days from the date of notice by 219  
the tax commissioner pursuant to division (H) of this section. 220~~

~~(C) If a resolution is rejected at a referendum or if a— 221  
resolution adopted after January 1, 1982, as an emergency— 222  
measure is repealed by the electors pursuant to division (B)(2)— 223  
of this section or section 5739.022 of the Revised Code, then— 224  
for one year after the date of the election at which the— 225  
resolution was rejected or repealed the board of county— 226  
commissioners may not adopt any resolution authorized by this— 227  
section as an emergency measure.— 228~~

~~(D)—The board of county commissioners, at any time while a 229  
tax levied under this section is in effect, may by resolution 230  
reduce the rate at which the tax is levied to a lower rate 231  
authorized by this section. Any reduction in the rate at which 232  
the tax is levied shall be made effective on the first day of a 233~~



calendar quarter next following the sixty-fifth day after a 234  
certified copy of the resolution is delivered to the tax 235  
commissioner. 236

~~(E)~~ (D) The tax on every retail sale subject to a tax 237  
levied pursuant to this section shall be in addition to the tax 238  
levied by section 5739.02 of the Revised Code and any tax levied 239  
pursuant to section 5739.023 or 5739.026 of the Revised Code. 240

A county that levies a tax pursuant to this section shall 241  
levy a tax at the same rate pursuant to section 5741.021 of the 242  
Revised Code. 243

The additional tax levied by the county shall be collected 244  
pursuant to section 5739.025 of the Revised Code. If the 245  
additional tax or some portion thereof is levied for the purpose 246  
of criminal and administrative justice services or specifically 247  
for the purpose of constructing, acquiring, equipping, or 248  
repairing a detention facility, the revenue from the tax, or the 249  
amount or rate apportioned to that purpose, shall be credited to 250  
one or more special funds created in the county treasury for 251  
receipt of that revenue. 252

Any tax levied pursuant to this section is subject to the 253  
exemptions provided in section 5739.02 of the Revised Code and 254  
in addition shall not be applicable to sales not within the 255  
taxing power of a county under the Constitution of the United 256  
States or the Ohio Constitution. 257

~~(F)~~ (E) For purposes of this section, a copy of a 258  
resolution is "certified" when it contains a written statement 259  
attesting that the copy is a true and exact reproduction of the 260  
original resolution. 261

~~(G)~~ (F) If a board of commissioners intends to adopt a 262

resolution to levy a tax in whole or in part for the purpose of 263  
criminal and administrative justice services, the board shall 264  
prepare and make available at the first public hearing at which 265  
the resolution is considered a statement containing the 266  
following information: 267

(1) For each of the two preceding fiscal years, the amount 268  
of expenditures made by the county from the county general fund 269  
for the purpose of criminal and administrative justice services; 270

(2) For the fiscal year in which the resolution is 271  
adopted, the board's estimate of the amount of expenditures to 272  
be made by the county from the county general fund for the 273  
purpose of criminal and administrative justice services; 274

(3) For each of the two fiscal years after the fiscal year 275  
in which the resolution is adopted, the board's preliminary plan 276  
for expenditures to be made from the county general fund for the 277  
purpose of criminal and administrative justice services, both 278  
under the assumption that the tax will be imposed for that 279  
purpose and under the assumption that the tax would not be 280  
imposed for that purpose, and for expenditures to be made from 281  
the special fund created under division ~~(E)~~-(D) of this section 282  
under the assumption that the tax will be imposed for that 283  
purpose. 284

The board shall prepare the statement and the preliminary 285  
plan using the best information available to the board at the 286  
time the statement is prepared. Neither the statement nor the 287  
preliminary plan shall be used as a basis to challenge the 288  
validity of the tax in any court of competent jurisdiction, nor 289  
shall the statement or preliminary plan limit the authority of 290  
the board to appropriate, pursuant to section 5705.38 of the 291  
Revised Code, an amount different from that specified in the 292

preliminary plan. 293

~~(H)~~ (G) Upon receipt from a ~~board of county commissioners~~ 294  
~~of a certified copy of a resolution required by division (A) or~~ 295  
~~(D) of this section, or from the board of elections of a notice~~ 296  
of the results of an election required by division (A) ~~or (B)(1)~~ 297  
~~or (2)~~ of this section, the tax commissioner shall provide 298  
notice of a tax rate change in a manner that is reasonably 299  
accessible to all affected vendors. The commissioner shall 300  
provide this notice at least sixty days prior to the effective 301  
date of the rate change. The commissioner, by rule, may 302  
establish the method by which notice will be provided. 303

~~(I)~~ (H) As used in this section: 304

(1) "Criminal and administrative justice services" means 305  
the exercise by the county sheriff of all powers and duties 306  
vested in that office by law; the exercise by the county 307  
prosecuting attorney of all powers and duties vested in that 308  
office by law; the exercise by any court in the county of all 309  
powers and duties vested in that court; the exercise by the 310  
clerk of the court of common pleas, any clerk of a municipal 311  
court having jurisdiction throughout the county, or the clerk of 312  
any county court of all powers and duties vested in the clerk by 313  
law except, in the case of the clerk of the court of common 314  
pleas, the titling of motor vehicles or watercraft pursuant to 315  
Chapter 1548. or 4505. of the Revised Code; the exercise by the 316  
county coroner of all powers and duties vested in that office by 317  
law; making payments to any other public agency or a private, 318  
nonprofit agency, the purposes of which in the county include 319  
the diversion, adjudication, detention, or rehabilitation of 320  
criminals or juvenile offenders; the operation and maintenance 321  
of any detention facility; and the construction, acquisition, 322

equipping, or repair of such a detention facility. 323

(2) "Detention facility" has the same meaning as in 324  
section 2921.01 of the Revised Code. 325

(3) "Construction, acquisition, equipping, or repair" of a 326  
detention facility includes the payment of any debt charges 327  
incurred in the issuance of securities pursuant to Chapter 133. 328  
of the Revised Code for the purpose of constructing, acquiring, 329  
equipping, or repairing such a facility. 330

**Sec. 5739.022.** (A) The question of the repeal of either a 331  
county permissive tax or an increase in the rate of a county 332  
permissive tax ~~that either of which~~ was adopted as an emergency 333  
measure pursuant to section 5739.021 or 5739.026 of the Revised 334  
Code before the effective date of the amendment of those 335  
sections by \_\_\_B\_\_\_ of the 134th general assembly may be 336  
initiated by filing with the board of elections of the county 337  
not less than ninety days before the general election in any 338  
year a petition requesting that an election be held on the 339  
question. The question of repealing an increase in the rate of 340  
the county permissive tax shall be submitted to the electors as 341  
a separate question from the repeal of the tax in effect prior 342  
to the increase in the rate. Any petition filed under this 343  
section shall be signed by qualified electors residing in the 344  
county equal in number to ten per cent of those voting for 345  
governor at the most recent gubernatorial election. 346

After determination by it that the petition is valid, the 347  
board of elections shall submit the question to the electors of 348  
the county at the next general election. The election shall be 349  
conducted, canvassed, and certified in the same manner as 350  
regular elections for county offices in the county. The board of 351  
elections shall notify the tax commissioner, in writing, of the 352

election upon determining that the petition is valid. Notice of 353  
the election shall also be published in a newspaper of general 354  
circulation in the district once a week for two consecutive 355  
weeks, or as provided in section 7.16 of the Revised Code, prior 356  
to the election. If the board of elections operates and 357  
maintains a web site, the board of elections shall post notice 358  
of the election on its web site for thirty days prior to the 359  
election. The notice shall state the purpose, time, and place of 360  
the election. The form of the ballot cast at the election shall 361  
be prescribed by the secretary of state; however, the ballot 362  
question shall read, "shall the tax (or, increase in the rate of 363  
the tax) be retained? 364

365

	Yes
	No

"

The question covered by the petition shall be submitted as a 366  
separate proposition, but it may be printed on the same ballot 367  
with any other proposition submitted at the same election other 368  
than the election of officers. 369

(B) If a majority of the qualified electors voting on the 370  
question of repeal of either a county permissive tax or an 371  
increase in the rate of a county permissive tax approve the 372  
repeal, the board of elections shall notify the board of county 373  
commissioners and the tax commissioner of the result of the 374  
election immediately after the result has been declared. The 375  
board of county commissioners shall, on the first day of the 376  
calendar quarter following the expiration of sixty-five days 377

after the date the board and the tax commissioner receive the 378  
notice, in the case of a repeal of a county permissive tax, 379  
cease to levy the tax, or, in the case of a repeal of an 380  
increase in the rate of a county permissive tax, levy the tax at 381  
the rate at which it was imposed immediately prior to the 382  
increase in rate and cease to levy the increased rate. 383

(C) Upon receipt from a board of elections of a notice of 384  
the results of an election required by division (B) of this 385  
section, the tax commissioner shall provide notice of a tax 386  
repeal or rate change in a manner that is reasonably accessible 387  
to all affected vendors. The commissioner shall provide this 388  
notice at least sixty days prior to the effective date of the 389  
rate change. The commissioner, by rule, may establish the method 390  
by which notice will be provided. 391

(D) If a vendor that is registered with the central 392  
electronic registration system provided for in section 5740.05 393  
of the Revised Code makes a sale in this state by printed 394  
catalog and the consumer computed the tax on the sale based on 395  
local rates published in the catalog, any tax repealed or rate 396  
changed under this section shall not apply to such a sale until 397  
the first day of a calendar quarter following the expiration of 398  
one hundred twenty days from the date of notice by the tax 399  
commissioner pursuant to division (C) of this section. 400

**Sec. 5739.026.** (A) A board of county commissioners may 401  
levy a tax on every retail sale in the county, except sales of 402  
watercraft and outboard motors required to be titled pursuant to 403  
Chapter 1548. of the Revised Code and sales of motor vehicles, 404  
at a rate of not more than one-half of one per cent and may 405  
increase the rate of an existing tax to not more than one-half 406  
of one per cent to pay the expenses of administering the tax 407

and, except as provided in division (A)(6) of this section, for 408  
any one or more of the following purposes provided that the 409  
aggregate levy for all such purposes does not exceed one-half of 410  
one per cent: 411

(1) To provide additional revenues for the payment of 412  
bonds or notes issued in anticipation of bonds issued by a 413  
convention facilities authority established by the board of 414  
county commissioners under Chapter 351. of the Revised Code and 415  
to provide additional operating revenues for the convention 416  
facilities authority; 417

(2) To provide additional revenues for a transit authority 418  
operating in the county; 419

(3) To provide additional revenue for the county's general 420  
fund; 421

(4) To provide additional revenue for permanent 422  
improvements to be distributed by the community improvements 423  
board in accordance with section 307.283 and to pay principal, 424  
interest, and premium on bonds issued under section 307.284 of 425  
the Revised Code; 426

(5) To provide additional revenue for the acquisition, 427  
construction, equipping, or repair of any specific permanent 428  
improvement or any class or group of permanent improvements, 429  
which improvement or class or group of improvements shall be 430  
enumerated in the resolution required by division (D) of this 431  
section, and to pay principal, interest, premium, and other 432  
costs associated with the issuance of bonds or notes in 433  
anticipation of bonds issued pursuant to Chapter 133. of the 434  
Revised Code for the acquisition, construction, equipping, or 435  
repair of the specific permanent improvement or class or group 436

of permanent improvements; 437

(6) To provide revenue for the implementation and 438  
operation of a 9-1-1 system in the county. If the tax is levied 439  
or the rate increased exclusively for such purpose, the tax 440  
shall not be levied or the rate increased for more than five 441  
years. At the end of the last year the tax is levied or the rate 442  
increased, any balance remaining in the special fund established 443  
for such purpose shall remain in that fund and be used 444  
exclusively for such purpose until the fund is completely 445  
expended, and, notwithstanding section 5705.16 of the Revised 446  
Code, the board of county commissioners shall not petition for 447  
the transfer of money from such special fund, and the tax 448  
commissioner shall not approve such a petition. 449

If the tax is levied or the rate increased for such 450  
purpose for more than five years, the board of county 451  
commissioners also shall levy the tax or increase the rate of 452  
the tax for one or more of the purposes described in divisions 453  
(A) (1) to (5) of this section and shall prescribe the method for 454  
allocating the revenues from the tax each year in the manner 455  
required by division (C) of this section. 456

(7) To provide additional revenue for the operation or 457  
maintenance of a detention facility, as that term is defined 458  
under division (F) of section 2921.01 of the Revised Code; 459

(8) To provide revenue to finance the construction or 460  
renovation of a sports facility, but only if the tax is levied 461  
for that purpose in the manner prescribed by section 5739.028 of 462  
the Revised Code. 463

As used in division (A) (8) of this section: 464

(a) "Sports facility" means a facility intended to house 465



major league professional athletic teams. 466

(b) "Constructing" or "construction" includes providing 467  
fixtures, furnishings, and equipment. 468

(9) To provide additional revenue for the acquisition of 469  
agricultural easements, as defined in section 5301.67 of the 470  
Revised Code; to pay principal, interest, and premium on bonds 471  
issued under section 133.60 of the Revised Code; and for the 472  
supervision and enforcement of agricultural easements held by 473  
the county; 474

(10) To provide revenue for the provision of ambulance, 475  
paramedic, or other emergency medical services; 476

(11) To provide revenue for the operation of a lake 477  
facilities authority and the remediation of an impacted 478  
watershed by a lake facilities authority, as provided in Chapter 479  
353. of the Revised Code; 480

(12) To provide additional revenue for a regional 481  
transportation improvement project under section 5595.06 of the 482  
Revised Code. 483

Pursuant to section 755.171 of the Revised Code, a board 484  
of county commissioners may pledge and contribute revenue from a 485  
tax levied for the purpose of division (A) (5) of this section to 486  
the payment of debt charges on bonds issued under section 755.17 487  
of the Revised Code. 488

The rate of tax shall be a multiple of one-twentieth of 489  
one per cent, unless a portion of the rate of an existing tax 490  
levied under section 5739.023 of the Revised Code has been 491  
reduced, and the rate of tax levied under this section has been 492  
increased, pursuant to section 5739.028 of the Revised Code, in 493  
which case the aggregate of the rates of tax levied under this 494

section and section 5739.023 of the Revised Code shall be a 495  
multiple of one-twentieth of one per cent. 496

The tax shall be levied and the rate increased pursuant to 497  
a resolution adopted by a majority of the members of the board. 498  
The board shall deliver a certified copy of the resolution to 499  
the board of elections and to the tax commissioner, ~~not later-~~ 500  
~~than the sixty fifth day prior to the date on which the tax is-~~ 501  
~~to become effective, which shall be the first day of a calendar-~~ 502  
~~quarter.~~ 503

Prior to the adoption of any resolution ~~to levy the tax or-~~ 504  
~~to increase the rate of tax exclusively for the purpose set-~~ 505  
~~forth in division (A) (3) of under~~ this section, the board of 506  
county commissioners shall conduct two public hearings on the 507  
resolution, the second hearing to be no fewer than three nor 508  
more than ten days after the first. Notice of the date, time, 509  
and place of the hearings shall be given by publication in a 510  
newspaper of general circulation in the county, or as provided 511  
in section 7.16 of the Revised Code, once a week on the same day 512  
of the week for two consecutive weeks. The second publication 513  
shall be no fewer than ten nor more than thirty days prior to 514  
the first hearing. ~~Except as provided in division (E) of this-~~ 515  
~~section, the resolution shall be subject to a referendum as-~~ 516  
~~provided in sections 305.31 to 305.41 of the Revised Code. If-~~ 517  
~~the resolution is adopted as an emergency measure necessary for-~~ 518  
~~the immediate preservation of the public peace, health, or-~~ 519  
~~safety, it must receive an affirmative vote of all of the-~~ 520  
~~members of the board of county commissioners and shall state the-~~ 521  
~~reasons for the necessity.~~ 522

~~If the tax is for more than one of the purposes set forth-~~ 523  
~~in divisions (A) (1) to (7), (9), (10), and (12) of this section,~~ 524

~~or is exclusively for one of the purposes set forth in division~~ 525  
~~(A) (1), (2), (4), (5), (6), (7), (9), (10), or (12) of this~~ 526  
~~section, the~~ The board of elections shall submit the question of 527  
levying the tax or increasing the rate of tax to the electors of 528  
the county at the succeeding general election held in the county 529  
in any year, or at a special election on the day of the 530  
succeeding primary election held in the county in even-numbered 531  
years, occurring at least ninety days after the board of county 532  
commissioners certifies a copy of the resolution to the board of 533  
elections. The resolution shall not go into effect unless it is 534  
approved by a majority of the electors voting on the question of 535  
the tax. 536

(B) The board of county commissioners shall adopt a 537  
resolution under section 351.02 of the Revised Code creating the 538  
convention facilities authority, or under section 307.283 of the 539  
Revised Code creating the community improvements board, before 540  
adopting a resolution levying a tax for the purpose of a 541  
convention facilities authority under division (A) (1) of this 542  
section or for the purpose of a community improvements board 543  
under division (A) (4) of this section. 544

(C) (1) If the tax is to be used for more than one of the 545  
purposes set forth in divisions (A) (1) to (7), (9), (10), and 546  
(12) of this section, the board of county commissioners shall 547  
establish the method that will be used to determine the amount 548  
or proportion of the tax revenue received by the county during 549  
each year that will be distributed for each of those purposes, 550  
including, if applicable, provisions governing the reallocation 551  
of a convention facilities authority's allocation if the 552  
authority is dissolved while the tax is in effect. The 553  
allocation method may provide that different proportions or 554  
amounts of the tax shall be distributed among the purposes in 555

different years, but it shall clearly describe the method that 556  
will be used for each year. Except as otherwise provided in 557  
division (C) (2) of this section, the allocation method 558  
established by the board is not subject to amendment during the 559  
life of the tax. 560

(2) Subsequent to holding a public hearing on the proposed 561  
amendment, the board of county commissioners may amend the 562  
allocation method established under division (C) (1) of this 563  
section for any year, if the amendment is approved by the 564  
governing board of each entity whose allocation for the year 565  
would be reduced by the proposed amendment. In the case of a tax 566  
that is levied for a continuing period of time, the board may 567  
not so amend the allocation method for any year before the sixth 568  
year that the tax is in effect. 569

(a) If the additional revenues provided to the convention 570  
facilities authority are pledged by the authority for the 571  
payment of convention facilities authority revenue bonds for as 572  
long as such bonds are outstanding, no reduction of the 573  
authority's allocation of the tax shall be made for any year 574  
except to the extent that the reduced authority allocation, when 575  
combined with the authority's other revenues pledged for that 576  
purpose, is sufficient to meet the debt service requirements for 577  
that year on such bonds. 578

(b) If the additional revenues provided to the county are 579  
pledged by the county for the payment of bonds or notes 580  
described in division (A) (4) or (5) of this section, for as long 581  
as such bonds or notes are outstanding, no reduction of the 582  
county's or the community improvements board's allocation of the 583  
tax shall be made for any year, except to the extent that the 584  
reduced county or community improvements board allocation is 585

sufficient to meet the debt service requirements for that year 586  
on such bonds or notes. 587

(c) If the additional revenues provided to the transit 588  
authority are pledged by the authority for the payment of 589  
revenue bonds issued under section 306.37 of the Revised Code, 590  
for as long as such bonds are outstanding, no reduction of the 591  
authority's allocation of tax shall be made for any year, except 592  
to the extent that the authority's reduced allocation, when 593  
combined with the authority's other revenues pledged for that 594  
purpose, is sufficient to meet the debt service requirements for 595  
that year on such bonds. 596

(d) If the additional revenues provided to the county are 597  
pledged by the county for the payment of bonds or notes issued 598  
under section 133.60 of the Revised Code, for so long as the 599  
bonds or notes are outstanding, no reduction of the county's 600  
allocation of the tax shall be made for any year, except to the 601  
extent that the reduced county allocation is sufficient to meet 602  
the debt service requirements for that year on the bonds or 603  
notes. 604

(D) (1) The resolution levying the tax or increasing the 605  
rate of tax shall state the rate of the tax or the rate of the 606  
increase; the purpose or purposes for which it is to be levied; 607  
the number of years for which it is to be levied or that it is 608  
for a continuing period of time; the allocation method required 609  
by division (C) of this section; and ~~if required to be submitted~~ 610  
~~to the electors of the county under division (A) of this~~ 611  
~~section,~~ the date of the election at which the proposal shall be 612  
submitted to the electors of the county, ~~which shall be not less~~ 613  
~~than ninety days after the certification of a copy of the~~ 614  
~~resolution to the board of elections and, if the tax is to be~~ 615

~~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.~~

~~(e)~~ (2) 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 678  
receives a certified copy of the resolution from the board. 679

(E) If a vendor makes a sale in this state by printed 680  
catalog and the consumer computed the tax on the sale based on 681  
local rates published in the catalog, any tax levied or repealed 682  
or rate changed under this section shall not apply to such a 683  
sale until the first day of a calendar quarter following the 684  
expiration of one hundred twenty days from the date of notice by 685  
the tax commissioner pursuant to division (G) of this section. 686

(F) The tax levied pursuant to this section shall be in 687  
addition to the tax levied by section 5739.02 of the Revised 688  
Code and any tax levied pursuant to section 5739.021 or 5739.023 689  
of the Revised Code. 690

A county that levies a tax pursuant to this section shall 691  
levy a tax at the same rate pursuant to section 5741.023 of the 692  
Revised Code. 693

The additional tax levied by the county shall be collected 694  
pursuant to section 5739.025 of the Revised Code. 695

Any tax levied pursuant to this section is subject to the 696  
exemptions provided in section 5739.02 of the Revised Code and 697  
in addition shall not be applicable to sales not within the 698  
taxing power of a county under the Constitution of the United 699  
States or the Ohio Constitution. 700

(G) Upon receipt from ~~a board of county commissioners of a~~ 701  
~~certified copy of a resolution required by division (A) of this~~ 702  
~~section, or from the board of elections a notice of the results~~ 703  
~~of an election required by division (D) (1), (2) (a), (b), or (c)~~ 704  
(A) of this section, the tax commissioner shall provide notice 705  
of a tax rate change in a manner that is reasonably accessible 706



to all affected vendors. The commissioner shall provide this 707  
notice at least sixty days prior to the effective date of the 708  
rate change. The commissioner, by rule, may establish the method 709  
by which notice will be provided. 710

**Section 2.** That existing sections 305.31, 5739.021, 711  
5739.022, and 5739.026 of the Revised Code are hereby repealed. 712

**Section 3.** The amendment by this act of sections 305.31, 713  
5739.021, 5739.022, and 5739.026 of the Revised Code applies to 714  
resolutions adopted by a board of county commissioners on or 715  
after the effective date of this section. 716

**Section 4.** Section 305.31 of the Revised Code is presented 717  
in this act as a composite of the section as amended by both 718  
H.B. 197 and H.B. 340 of the 133rd General Assembly. The General 719  
Assembly, applying the principle stated in division (B) of 720  
section 1.52 of the Revised Code that amendments are to be 721  
harmonized if reasonably capable of simultaneous operation, 722  
finds that the composite is the resulting version of the section 723  
in effect prior to the effective date of the section as 724  
presented in this act. 725