

H. B. No. 315
As Introduced

_____ moved to amend as follows:

In line 14 of the title, after "sections" insert "503.54," 1

In line 29, after "sections" insert "503.54," 2

After line 347, insert: 3

"Sec. 503.54. (A) As used in this section: 4

(1) "Admission" means the right or privilege to enter into 5
any place. 6

(2) "Qualifying township" means a township that has all or 7
any part of a qualifying event venue within its boundaries. 8

(3) "Qualifying event venue" means a theater, concert 9
hall, entertainment venue, or similar space for hosting 10
performances or events that meets both of the following 11
requirements: 12

(a) The venue has a capacity of at least two thousand 13
attendees. 14

(b) The venue, and the land on which it is situated, is 15



exempt from property taxation. 16

(B) For purposes of providing revenue for police, fire, 17
and emergency medical services and of paying the costs of 18
administering the fee, the board of trustees of a qualifying 19
township may, after complying with division (E) of this section, 20
adopt a resolution proposing to impose a fee upon the sale of 21
admission to any qualifying event venue in the township, subject 22
to the approval of electors under division (C) of this section. 23

The resolution shall state all of the following: 24

(1) The rate of the fee, which shall equal a fixed amount 25
per admission, but shall not exceed one dollar per admission; 26

(2) The date of the election at which the fee shall be 27
submitted to electors, which shall be any general or special 28
election; 29

(3) The date that the fee will first be imposed, which 30
shall be at least thirty days after the election date; 31

(4) That the fee shall be referred to as a "protect and 32
serve charge"; 33

(5) That the fee does not apply to amounts paid for 34
admission to any of the following: 35

(a) A county fairground; 36

(b) Events or activities sponsored by the state or a 37
political subdivision, including any city, local, or exempted 38
village school district; 39

(c) Events or activities wherein the charge for admission 40
is ten dollars or less. 41

(C) The board of township trustees shall certify a 42

resolution adopted under division (B) of this section to the 43
board of elections at least ninety days before the date of the 44
election specified in the resolution. The board of elections 45
shall submit the question of imposing the tax to electors at 46
that election, and the ballot shall be in the following form: 47

"Imposition of a protect and serve charge 48

Shall a \$___ (rate of the fee) per admission fee to 49
property tax-exempt event venues in _____ (name of township) 50
with a capacity of at least 2,000 attendees for the purpose of 51
providing revenue for police, fire, and emergency medical 52
services and for paying the costs of administering the fee be 53
imposed, beginning on ___ (the beginning date of the fee, as 54
specified in the resolution)? 55

<u>Yes</u>	<u>For the admissions fee</u>
<u>No</u>	<u>Against the admissions</u> <u>fee</u>

"

If a majority of the electors of the township voting on 57
the question approve the imposition of the fee, the qualifying 58
township shall begin imposing the fee on the date specified in 59
the resolution, subject to the exemptions specified in the 60
resolution. 61

(D) Every person receiving any payment for a sale on which 62
a fee is imposed under this section shall collect the amount of 63
the fee from the person making the admission payment and remit 64
the fee to the qualifying township in the manner and at the 65

times prescribed by the regulations adopted by the board of 66
township trustees. 67

(E) Before adopting a resolution under division (B) of 68
this section, the board of township trustees shall conduct two 69
public hearings on the resolution, the second hearing to be not 70
less than three nor more than ten days after the first. Notice 71
of the date, time, and place of such hearings shall be given by 72
publication in a newspaper of general circulation in the 73
township or as provided in section 7.16 of the Revised Code once 74
a week on the same day of the week for two consecutive weeks, 75
the second publication being not less than ten nor more than 76
thirty days before the first hearing. 77

(F) The board of township trustees of a qualifying 78
township imposing a fee pursuant to this section shall establish 79
all regulations necessary to provide for the administration of 80
the fee. The regulations shall provide, after deducting the real 81
and actual costs of administering the fee, that the revenue be 82
used exclusively for providing police, fire, and emergency 83
medical services within the township. 84

(G) A fee imposed pursuant to this section continues in 85
effect until repealed by resolution adopted by the board of 86
township trustees." 87

The motion was _____ agreed to.

SYNOPSIS 88

Township event admissions fee with majority approval 89

R.C. 503.54 90

Authorizes townships, subject to voter approval, to impose 91
a fee on admissions to event venues in the township that (a) 92
have a capacity of at least 2,000 and (b) are exempt from 93
property taxation. The fee cannot apply to admissions to county 94
fairgrounds, events sponsored by the state or a local 95
government, or events with a ticket price of \$10 or less. 96

Authorizes the fee to equal up to \$1 per admission. 97

Requires that revenue from the fee be used for township 98
police, fire, and emergency medical services. 99