

_____ moved to amend as follows:

In line 2 of the title, delete the first "and"; after "5723.06" 1
insert ", and 5739.09" 2

In line 5 of the title, delete "and" and insert ", " 3

In line 7 of the title, after "property" insert ", and to allow the 4
renewal of certain special lodging taxes" 5

In line 9, delete the first "and"; after "5723.06" insert ", and 6
5739.09" 7

After line 915, insert: 8

"Sec. 5739.09. (A) (1) A board of county commissioners 9
may, by resolution adopted by a majority of the members of the 10
board, levy an excise tax not to exceed three per cent on 11
transactions by which lodging by a hotel is or is to be 12
furnished to transient guests. The board shall establish all 13
regulations necessary to provide for the administration and 14
allocation of the tax. The regulations may prescribe the time 15
for payment of the tax, and may provide for the imposition of a 16
penalty or interest, or both, for late payments, provided that 17



the penalty does not exceed ten per cent of the amount of tax 18
due, and the rate at which interest accrues does not exceed the 19
rate per annum prescribed pursuant to section 5703.47 of the 20
Revised Code. Except as otherwise provided in this section, the 21
regulations shall provide, after deducting the real and actual 22
costs of administering the tax, for the return to each municipal 23
corporation or township that does not levy an excise tax on the 24
transactions, a uniform percentage of the tax collected in the 25
municipal corporation or in the unincorporated portion of the 26
township from each transaction, not to exceed thirty-three and 27
one-third per cent. Except as provided in this section, the 28
remainder of the revenue arising from the tax shall be deposited 29
in a separate fund and shall be spent either (a) to make 30
contributions to the convention and visitors' bureau operating 31
within the county, including a pledge and contribution of any 32
portion of the remainder pursuant to an agreement authorized by 33
section 307.678 or 307.695 of the Revised Code or (b) to pay, if 34
authorized in the regulations, for public safety services in a 35
resort area designated under section 5739.101 of the Revised 36
Code. 37

(2) If the board of county commissioners of an eligible 38
county as defined in section 307.678 or 307.695 of the Revised 39
Code adopts a resolution amending a resolution levying a tax 40
under division (A) of this section to provide that revenue from 41
the tax shall be used by the board as described in either 42
division (D) of section 307.678 or division (H) of section 43
307.695 of the Revised Code, the remainder of the revenue shall 44
be used as described in the resolution making that amendment. 45

(3) Except as provided in division (B), (C), (D), (E), 46
(F), (G), (H), (I), (J), (K), or (Q) of this section, on and 47
after May 10, 1994, a board of county commissioners may not levy 48

an excise tax pursuant to division (A) of this section in any 49
municipal corporation or township located wholly or partly 50
within the county that has in effect an ordinance or resolution 51
levying an excise tax pursuant to division (B) of section 52
5739.08 of the Revised Code. 53

(4) The board of a county that has levied a tax under 54
division (M) of this section may, by resolution adopted within 55
ninety days after July 15, 1985, by a majority of the members of 56
the board, amend the resolution levying a tax under division (A) 57
of this section to provide for a portion of that tax to be 58
pledged and contributed in accordance with an agreement entered 59
into under section 307.695 of the Revised Code. A tax, any 60
revenue from which is pledged pursuant to such an agreement, 61
shall remain in effect at the rate at which it is imposed for 62
the duration of the period for which the revenue from the tax 63
has been so pledged. 64

(5) The board of county commissioners of an eligible 65
county as defined in section 307.695 of the Revised Code may, by 66
resolution adopted by a majority of the members of the board, 67
amend a resolution levying a tax under division (A) of this 68
section to provide that the revenue from the tax shall be used 69
by the board as described in division (H) of section 307.695 of 70
the Revised Code, in which case the tax shall remain in effect 71
at the rate at which it was imposed for the duration of any 72
agreement entered into by the board under section 307.695 of the 73
Revised Code, the duration during which any securities issued by 74
the board under that section are outstanding, or the duration of 75
the period during which the board owns a project as defined in 76
section 307.695 of the Revised Code, whichever duration is 77
longest. 78

(6) The board of county commissioners of an eligible county as defined in section 307.678 of the Revised Code may, by resolution, amend a resolution levying a tax under division (A) of this section to provide that revenue from the tax, not to exceed five hundred thousand dollars each year, may be used as described in division (E) of section 307.678 of the Revised Code. 79
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(7) Notwithstanding division (A) of this section, the board of county commissioners of a county described in division (H) (1) of this section may, by resolution, amend a resolution levying a tax under division (A) of this section to provide that all or a portion of the revenue from the tax, including any revenue otherwise required to be returned to townships or municipal corporations under that division, may be used or pledged for the payment of debt service on securities issued to pay the costs of constructing, operating, and maintaining sports facilities described in division (H) (2) of this section. 86
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(8) The board of county commissioners of a county described in division (I) of this section may, by resolution, amend a resolution levying a tax under division (A) of this section to provide that all or a portion of the revenue from the tax may be used for the purposes described in section 307.679 of the Revised Code. 96
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(B) A board of county commissioners that levies an excise tax under division (A) of this section on June 30, 1997, at a rate of three per cent, and that has pledged revenue from the tax to an agreement entered into under section 307.695 of the Revised Code or, in the case of the board of county commissioners of an eligible county as defined in section 307.695 of the Revised Code, has amended a resolution levying a 102
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tax under division (M) of this section to provide that proceeds 109
from the tax shall be used by the board as described in division 110
(H) of section 307.695 of the Revised Code, may, at any time by 111
a resolution adopted by a majority of the members of the board, 112
amend the resolution levying a tax under division (A) of this 113
section to provide for an increase in the rate of that tax up to 114
seven per cent on each transaction; to provide that revenue from 115
the increase in the rate shall be used as described in division 116
(H) of section 307.695 of the Revised Code or be spent solely to 117
make contributions to the convention and visitors' bureau 118
operating within the county to be used specifically for 119
promotion, advertising, and marketing of the region in which the 120
county is located; and to provide that the rate in excess of the 121
three per cent levied under division (A) of this section shall 122
remain in effect at the rate at which it is imposed for the 123
duration of the period during which any agreement is in effect 124
that was entered into under section 307.695 of the Revised Code 125
by the board of county commissioners levying a tax under 126
division (A) of this section, the duration of the period during 127
which any securities issued by the board under division (I) of 128
section 307.695 of the Revised Code are outstanding, or the 129
duration of the period during which the board owns a project as 130
defined in section 307.695 of the Revised Code, whichever 131
duration is longest. The amendment also shall provide that no 132
portion of that revenue need be returned to townships or 133
municipal corporations as would otherwise be required under 134
division (A) of this section. 135

(C) (1) As used in division (C) of this section, "cost" and 136
"facility" have the same meanings as in section 351.01 of the 137
Revised Code, and "convention center" has the same meaning as in 138
section 307.695 of the Revised Code. 139

(2) A board of county commissioners that levies a tax 140
under division (A) of this section on March 18, 1999, at a rate 141
of three per cent may, by resolution adopted not later than 142
forty-five days after March 18, 1999, amend the resolution 143
levying the tax to provide for all of the following: 144

(a) That the rate of the tax shall be increased by not 145
more than an additional four per cent on each transaction; 146

(b) That all of the revenue from the increase in the rate 147
shall be pledged and contributed to a convention facilities 148
authority established by the board of county commissioners under 149
Chapter 351. of the Revised Code on or before November 15, 1998, 150
and used to pay costs of constructing, maintaining, operating, 151
and promoting a facility in the county, including paying bonds, 152
or notes issued in anticipation of bonds, as provided by that 153
chapter; 154

(c) That no portion of the revenue arising from the 155
increase in rate need be returned to municipal corporations or 156
townships as otherwise required under division (A) of this 157
section; 158

(d) That the increase in rate shall not be subject to 159
diminution by initiative or referendum or by law while any 160
bonds, or notes in anticipation of bonds, issued by the 161
authority under Chapter 351. of the Revised Code to which the 162
revenue is pledged, remain outstanding in accordance with their 163
terms, unless provision is made by law or by the board of county 164
commissioners for an adequate substitute therefor that is 165
satisfactory to the trustee if a trust agreement secures the 166
bonds. 167

(3) Division (C) of this section does not apply to the 168

board of county commissioners of any county in which a 169
convention center or facility exists or is being constructed on 170
November 15, 1998, or of any county in which a convention 171
facilities authority levies a tax pursuant to section 351.021 of 172
the Revised Code on that date. 173

(D) (1) As used in division (D) of this section, "cost" has 174
the same meaning as in section 351.01 of the Revised Code, and 175
"convention center" has the same meaning as in section 307.695 176
of the Revised Code. 177

(2) A board of county commissioners that levies a tax 178
under division (A) of this section on June 30, 2002, at a rate 179
of three per cent may, by resolution adopted not later than 180
September 30, 2002, amend the resolution levying the tax to 181
provide for all of the following: 182

(a) That the rate of the tax shall be increased by not 183
more than an additional three and one-half per cent on each 184
transaction; 185

(b) That all of the revenue from the increase in rate 186
shall be pledged and contributed to a convention facilities 187
authority established by the board of county commissioners under 188
Chapter 351. of the Revised Code on or before May 15, 2002, and 189
be used to pay costs of constructing, expanding, maintaining, 190
operating, or promoting a convention center in the county, 191
including paying bonds, or notes issued in anticipation of 192
bonds, as provided by that chapter; 193

(c) That no portion of the revenue arising from the 194
increase in rate need be returned to municipal corporations or 195
townships as otherwise required under division (A) of this 196
section; 197

(d) That the increase in rate shall not be subject to 198
diminution by initiative or referendum or by law while any 199
bonds, or notes in anticipation of bonds, issued by the 200
authority under Chapter 351. of the Revised Code to which the 201
revenue is pledged, remain outstanding in accordance with their 202
terms, unless provision is made by law or by the board of county 203
commissioners for an adequate substitute therefor that is 204
satisfactory to the trustee if a trust agreement secures the 205
bonds. 206

(3) Any board of county commissioners that, pursuant to 207
division (D) (2) of this section, has amended a resolution 208
levying the tax authorized by division (A) of this section may 209
further amend the resolution to provide that the revenue 210
referred to in division (D) (2) (b) of this section shall be 211
pledged and contributed both to a convention facilities 212
authority to pay the costs of constructing, expanding, 213
maintaining, or operating one or more convention centers in the 214
county, including paying bonds, or notes issued in anticipation 215
of bonds, as provided in Chapter 351. of the Revised Code, and 216
to a convention and visitors' bureau to pay the costs of 217
promoting one or more convention centers in the county. 218

(E) (1) As used in division (E) of this section: 219

(a) "Port authority" means a port authority created under 220
Chapter 4582. of the Revised Code. 221

(b) "Port authority military-use facility" means port 222
authority facilities on which or adjacent to which is located an 223
installation of the armed forces of the United States, a reserve 224
component thereof, or the national guard and at least part of 225
which is made available for use, for consideration, by the armed 226
forces of the United States, a reserve component thereof, or the 227

national guard.	228
(2) For the purpose of contributing revenue to pay	229
operating expenses of a port authority that operates a port	230
authority military-use facility, the board of county	231
commissioners of a county that created, participated in the	232
creation of, or has joined such a port authority may do one or	233
both of the following:	234
(a) Amend a resolution previously adopted under division	235
(A) of this section to designate some or all of the revenue from	236
the tax levied under the resolution to be used for that purpose,	237
notwithstanding that division;	238
(b) Amend a resolution previously adopted under division	239
(A) of this section to increase the rate of the tax by not more	240
than an additional two per cent and use the revenue from the	241
increase exclusively for that purpose.	242
(3) If a board of county commissioners amends a resolution	243
to increase the rate of a tax as authorized in division (E) (2)	244
(b) of this section, the board also may amend the resolution to	245
specify that the increase in rate of the tax does not apply to	246
"hotels," as otherwise defined in section 5739.01 of the Revised	247
Code, having fewer rooms used for the accommodation of guests	248
than a number of rooms specified by the board.	249
(F) (1) A board of county commissioners of a county	250
organized under a county charter adopted pursuant to Article X,	251
Section 3, Ohio Constitution, and that levies an excise tax	252
under division (A) of this section at a rate of three per cent	253
and levies an additional excise tax under division (O) of this	254
section at a rate of one and one-half per cent may, by	255
resolution adopted not later than January 1, 2008, by a majority	256

of the members of the board, amend the resolution levying a tax 257
under division (A) of this section to provide for an increase in 258
the rate of that tax by not more than an additional one per cent 259
on transactions by which lodging by a hotel is or is to be 260
furnished to transient guests. Notwithstanding divisions (A) and 261
(O) of this section, the resolution shall provide that all of 262
the revenue from the increase in rate, after deducting the real 263
and actual costs of administering the tax, shall be used to pay 264
the costs of improving, expanding, equipping, financing, or 265
operating a convention center by a convention and visitors' 266
bureau in the county. 267

(2) The increase in rate shall remain in effect for the 268
period specified in the resolution, not to exceed ten years, and 269
may be extended for an additional period of time not to exceed 270
ten years thereafter by a resolution adopted by a majority of 271
the members of the board. 272

(3) The increase in rate shall be subject to the 273
regulations adopted under division (A) of this section, except 274
that the resolution may provide that no portion of the revenue 275
from the increase in the rate shall be returned to townships or 276
municipal corporations as would otherwise be required under that 277
division. 278

(G) (1) Division (G) of this section applies only to a 279
county with a population greater than sixty-five thousand and 280
less than seventy thousand according to the most recent federal 281
decennial census and in which, on December 31, 2006, an excise 282
tax is levied under division (A) of this section at a rate not 283
less than and not greater than three per cent, and in which the 284
most recent increase in the rate of that tax was enacted or took 285
effect in November 1984. 286

(2) The board of county commissioners of a county to which 287
division (G) of this section applies, by resolution adopted by a 288
majority of the members of the board, may increase the rate of 289
the tax by not more than one per cent on transactions by which 290
lodging by a hotel is or is to be furnished to transient guests. 291
The increase in rate shall be for the purpose of paying expenses 292
deemed necessary by the convention and visitors' bureau 293
operating in the county to promote travel and tourism. 294

(3) The increase in rate shall remain in effect for the 295
period specified in the resolution, not to exceed twenty years, 296
provided that the increase in rate may not continue beyond the 297
time when the purpose for which the increase is levied ceases to 298
exist. If revenue from the increase in rate is pledged to the 299
payment of debt charges on securities, the increase in rate is 300
not subject to diminution by initiative or referendum or by law 301
for so long as the securities are outstanding, unless provision 302
is made by law or by the board of county commissioners for an 303
adequate substitute for that revenue that is satisfactory to the 304
trustee if a trust agreement secures payment of the debt 305
charges. 306

(4) The increase in rate shall be subject to the 307
regulations adopted under division (A) of this section, except 308
that the resolution may provide that no portion of the revenue 309
from the increase in the rate shall be returned to townships or 310
municipal corporations as would otherwise be required under 311
division (A) of this section. 312

(5) A resolution adopted under division (G) of this 313
section is subject to referendum under sections 305.31 to 305.99 314
of the Revised Code. 315

(H) (1) Division (H) of this section applies only to a 316

county satisfying all of the following:	317
(a) The population of the county is greater than one	318
hundred seventy-five thousand and less than two hundred twenty-	319
five thousand according to the most recent federal decennial	320
census.	321
(b) An amusement park with an average yearly attendance in	322
excess of two million guests is located in the county.	323
(c) On December 31, 2014, an excise tax was levied in the	324
county under division (A) of this section at a rate of three per	325
cent.	326
(2) The board of county commissioners of a county to which	327
division (H) of this section applies, by resolution adopted by a	328
majority of the members of the board, may increase the rate of	329
the tax by not more than one per cent on transactions by which	330
lodging by a hotel is or is to be furnished to transient guests.	331
The increase in rate shall be used to pay the costs of	332
constructing and maintaining facilities owned by the county or	333
by a port authority created under Chapter 4582. of the Revised	334
Code, and designed to host sporting events and expenses deemed	335
necessary by the convention and visitors' bureau operating in	336
the county to promote travel and tourism with reference to the	337
sports facilities, and to pay or pledge to the payment of debt	338
service on securities issued to pay the costs of constructing,	339
operating, and maintaining the sports facilities.	340
(3) The increase in rate shall remain in effect for the	341
period specified in the resolution. If revenue from the increase	342
in rate is pledged to the payment of debt charges on securities,	343
the increase in rate is not subject to diminution by initiative	344
or referendum or by law for so long as the securities are	345

outstanding, unless provision is made by law or by the board of 346
county commissioners for an adequate substitute for that revenue 347
that is satisfactory to the trustee if a trust agreement secures 348
payment of the debt charges. 349

(4) The increase in rate shall be subject to the 350
regulations adopted under division (A) of this section, except 351
that the resolution may provide that no portion of the revenue 352
from the increase in the rate shall be returned to townships or 353
municipal corporations as would otherwise be required under 354
division (A) of this section. 355

(I) (1) The board of county commissioners of a county with 356
a population greater than seventy-five thousand and less than 357
seventy-eight thousand, by resolution adopted by a majority of 358
the members of the board not later than October 15, 2015, may 359
increase the rate of the tax by not more than one per cent on 360
transactions by which lodging by a hotel is or is to be 361
furnished to transient guests. The increase in rate shall be for 362
the purposes described in section 307.679 of the Revised Code or 363
for the promotion of travel and tourism in the county, including 364
travel and tourism to sports facilities. 365

(2) The increase in rate shall remain in effect for the 366
period specified in the resolution and as necessary to fulfill 367
the county's obligations under a cooperative agreement entered 368
into under section 307.679 of the Revised Code. If the 369
resolution is adopted by the board before September 29, 2015, 370
but after that enactment becomes law, the increase in rate shall 371
become effective beginning on September 29, 2015. If revenue 372
from the increase in rate is pledged to the payment of debt 373
charges on securities, or to substitute for other revenues 374
pledged to the payment of such debt, the increase in rate is not 375

subject to diminution by initiative or referendum or by law for 376
so long as the securities are outstanding, unless provision is 377
made by law or by the board of county commissioners for an 378
adequate substitute for that revenue that is satisfactory to the 379
trustee if a trust agreement secures payment of the debt 380
charges. 381

(3) The increase in rate shall be subject to the 382
regulations adopted under division (A) of this section, except 383
that no portion of the revenue from the increase in the rate 384
shall be returned to townships or municipal corporations as 385
would otherwise be required under division (A) of this section. 386

(J) (1) Division (J) of this section applies only to 387
counties satisfying either of the following: 388

(a) A county that, on July 1, 2015, does not levy an 389
excise tax under division (A) of this section and that has a 390
population of at least thirty-nine thousand but not more than 391
forty thousand according to the 2010 federal decennial census; 392

(b) A county that, on July 1, 2015, levies an excise tax 393
under division (A) of this section at a rate of three per cent 394
and that has a population of at least seventy-one thousand but 395
not more than seventy-five thousand according to 2010 federal 396
decennial census. 397

(2) The board of county commissioners of a county to which 398
division (J) of this section applies, by resolution adopted by a 399
majority of the members of the board, may levy an excise tax at 400
a rate not to exceed three per cent on transactions by which 401
lodging by a hotel is or is to be furnished to transient guests 402
for the purpose of acquiring, constructing, equipping, or 403
repairing permanent improvements, as defined in section 133.01 404

of the Revised Code. 405

(3) If the board does not levy a tax under division (A) of 406
this section, the board shall establish regulations necessary to 407
provide for the administration of the tax, which may prescribe 408
the time for payment of the tax and the imposition of penalty or 409
interest subject to the limitations on penalty and interest 410
provided in division (A) of this section. No portion of the 411
revenue shall be returned to townships or municipal corporations 412
in the county unless otherwise provided by resolution of the 413
board. 414

(4) The tax shall apply throughout the territory of the 415
county, including in any township or municipal corporation 416
levying an excise tax under division (A) or (B) of section 417
5739.08 of the Revised Code. The levy of the tax is subject to 418
referendum as provided under section 305.31 of the Revised Code. 419

(5) The tax shall remain in effect for the period 420
specified in the resolution. If revenue from the increase in 421
rate is pledged to the payment of debt charges on securities, 422
the increase in rate is not subject to diminution by initiative 423
or referendum or by law for so long as the securities are 424
outstanding unless provision is made by law or by the board for 425
an adequate substitute for that revenue that is satisfactory to 426
the trustee if a trust agreement secures payment of the debt 427
charges. 428

(K) (1) The board of county commissioners of an eligible 429
county, as defined in section 307.678 of the Revised Code, that 430
levies an excise tax under division (A) of this section on July 431
1, 2017, at a rate of three per cent may, by resolution adopted 432
by a majority of the members of the board, amend the resolution 433
levying the tax to increase the rate of the tax by not more than 434

an additional three per cent on each transaction. 435

(2) No portion of the revenue shall be returned to 436
townships or municipal corporations in the county unless 437
otherwise provided by resolution of the board. Otherwise, the 438
revenue from the increase in the rate shall be distributed and 439
used in the same manner described under division (A) of this 440
section or distributed or used to provide credit enhancement 441
facilities as authorized under section 307.678 of the Revised 442
Code. 443

(3) The increase in rate shall remain in effect for the 444
period specified in the resolution. If revenue from the increase 445
in rate is pledged to the payment of debt charges on securities, 446
the increase in rate is not subject to diminution by initiative 447
or referendum or by law for so long as the securities are 448
outstanding unless provision is made by law or by the board for 449
an adequate substitute for that revenue that is satisfactory to 450
the trustee if a trust agreement secures payment of the debt 451
charges. 452

(L) (1) As used in division (L) of this section: 453

(a) "Eligible county" means a county that has a population 454
greater than one hundred ninety thousand and less than two 455
hundred thousand according to the 2010 federal decennial census 456
and that levies an excise tax under division (A) of this section 457
at a rate of three per cent. 458

(b) "Professional sports facility" means a sports facility 459
that is intended to house major or minor league professional 460
athletic teams, including a stadium, together with all parking 461
facilities, walkways, and other auxiliary facilities, real and 462
personal property, property rights, easements, and interests 463

that may be appropriate for, or used in connection with, the 464
operation of the facility. 465

(2) Subject to division (L)(3) of this section, the board 466
of county commissioners of an eligible county, by resolution 467
adopted by a majority of the members of the board, may increase 468
the rate of the tax by not more than one per cent on 469
transactions by which lodging by a hotel is or is to be 470
furnished to transient guests. Revenue from the increase in rate 471
shall be used for the purposes of paying the costs of 472
constructing, improving, and maintaining a professional sports 473
facility in the county and paying expenses considered necessary 474
by the convention and visitors' bureau operating in the county 475
to promote travel and tourism with respect to that professional 476
sports facility. The tax shall take effect only after the 477
convention and visitors' bureau enters into a contract for the 478
construction, improvement, or maintenance of a professional 479
sports facility that is or will be located on property acquired, 480
in whole or in part, with revenue from the increased rate, and 481
thereafter shall remain in effect for the period specified in 482
the resolution. If revenue from the increase in rate is pledged 483
to the payment of debt charges on securities, the increase in 484
rate is not subject to diminution by initiative or referendum or 485
by law for so long as the securities are outstanding, unless a 486
provision is made by law or by the board of county commissioners 487
for an adequate substitute for that revenue that is satisfactory 488
to the trustee if a trust agreement secures payment of the debt 489
charges. The increase in rate shall be subject to the 490
regulations adopted under division (A) of this section, except 491
that the resolution may provide that no portion of the revenue 492
from the increase in the rate shall be returned to townships or 493
municipal corporations as would otherwise be required under 494

division (A) of this section. 495

(3) If, on December 31, 2019, the convention and visitors' 496
bureau has not entered into a contract for the construction, 497
improvement, or maintenance of a professional sports facility 498
that is or will be located on property acquired, in whole or in 499
part, with revenue from the increased rate, the authority to 500
levy the tax under division (L) (2) of this section is hereby 501
repealed on that date. 502

(M) (1) For the purposes described in section 307.695 of 503
the Revised Code and to cover the costs of administering the 504
tax, a board of county commissioners of a county where a tax 505
imposed under division (A) of this section is in effect may, by 506
resolution adopted within ninety days after July 15, 1985, by a 507
majority of the members of the board, levy an additional excise 508
tax not to exceed three per cent on transactions by which 509
lodging by a hotel is or is to be furnished to transient guests. 510
The tax authorized by division (M) of this section shall be in 511
addition to any tax that is levied pursuant to divisions (A) to 512
(L) of this section, but it shall not apply to transactions 513
subject to a tax levied by a municipal corporation or township 514
pursuant to section 5739.08 of the Revised Code. 515

(2) The board shall establish all regulations necessary to 516
provide for the administration and allocation of the tax. The 517
regulations may prescribe the time for payment of the tax, and 518
may provide for the imposition of a penalty or interest, or 519
both, for late payments, provided that the penalty does not 520
exceed ten per cent of the amount of tax due, and the rate at 521
which interest accrues does not exceed the rate per annum 522
prescribed pursuant to section 5703.47 of the Revised Code. 523

(3) All revenues arising from the tax shall be expended in 524

accordance with section 307.695 of the Revised Code. The board 525
of county commissioners of an eligible county as defined in 526
section 307.695 of the Revised Code may, by resolution adopted 527
by a majority of the members of the board, amend the resolution 528
levying a tax under this division to provide that the revenue 529
from the tax shall be used by the board as described in division 530
(H) of section 307.695 of the Revised Code. 531

(4) A tax imposed under this division shall remain in 532
effect at the rate at which it is imposed for the duration of 533
the period during which any agreement entered into by the board 534
under section 307.695 of the Revised Code is in effect, the 535
duration of the period during which any securities issued by the 536
board under division (I) of section 307.695 of the Revised Code 537
are outstanding, or the duration of the period during which the 538
board owns a project as defined in section 307.695 of the 539
Revised Code, whichever duration is longest. 540

(N) (1) For the purpose of providing contributions under 541
division (B) (1) of section 307.671 of the Revised Code to enable 542
the acquisition, construction, and equipping of a port authority 543
educational and cultural facility in the county and, to the 544
extent provided for in the cooperative agreement authorized by 545
that section, for the purpose of paying debt service charges on 546
bonds, or notes in anticipation of bonds, described in division 547
(B) (1) (b) of that section, a board of county commissioners, by 548
resolution adopted within ninety days after December 22, 1992, 549
by a majority of the members of the board, may levy an 550
additional excise tax not to exceed one and one-half per cent on 551
transactions by which lodging by a hotel is or is to be 552
furnished to transient guests. The excise tax authorized by 553
division (N) of this section shall be in addition to any tax 554
that is levied pursuant to divisions (A) to (M) of this section, 555

to any excise tax levied pursuant to section 5739.08 of the Revised Code, and to any excise tax levied pursuant to section 351.021 of the Revised Code.

(2) The board of county commissioners shall establish all regulations necessary to provide for the administration and allocation of the tax that are not inconsistent with this section or section 307.671 of the Revised Code. The regulations may prescribe the time for payment of the tax, and may provide for the imposition of a penalty or interest, or both, for late payments, provided that the penalty does not exceed ten per cent of the amount of tax due, and the rate at which interest accrues does not exceed the rate per annum prescribed pursuant to section 5703.47 of the Revised Code.

(3) All revenues arising from the tax shall be expended in accordance with section 307.671 of the Revised Code and division (N) of this section. The levy of a tax imposed under division (N) of this section may not commence prior to the first day of the month next following the execution of the cooperative agreement authorized by section 307.671 of the Revised Code by all parties to that agreement.

(4) The tax shall remain in effect at the rate at which it is imposed for the period of time described in division (C) of section 307.671 of the Revised Code for which the revenue from the tax has been pledged by the county to the corporation pursuant to that section, but, to any extent provided for in the cooperative agreement, for no lesser period than the period of time required for payment of the debt service charges on bonds, or notes in anticipation of bonds, described in division (B)(1)(b) of that section.

(O)(1) For the purpose of paying the costs of acquiring,

constructing, equipping, and improving a municipal educational 586
and cultural facility, including debt service charges on bonds 587
provided for in division (B) of section 307.672 of the Revised 588
Code, and for any additional purposes determined by the county 589
in the resolution levying the tax or amendments to the 590
resolution, including subsequent amendments providing for paying 591
costs of acquiring, constructing, renovating, rehabilitating, 592
equipping, and improving a port authority educational and 593
cultural performing arts facility, as defined in section 307.674 594
of the Revised Code, and including debt service charges on bonds 595
provided for in division (B) of section 307.674 of the Revised 596
Code, the legislative authority of a county, by resolution 597
adopted within ninety days after June 30, 1993, by a majority of 598
the members of the legislative authority, may levy an additional 599
excise tax not to exceed one and one-half per cent on 600
transactions by which lodging by a hotel is or is to be 601
furnished to transient guests. The excise tax authorized by 602
division (O) of this section shall be in addition to any tax 603
that is levied pursuant to divisions (A) to (N) of this section, 604
to any excise tax levied pursuant to section 5739.08 of the 605
Revised Code, and to any excise tax levied pursuant to section 606
351.021 of the Revised Code. 607

(2) The legislative authority of the county shall 608
establish all regulations necessary to provide for the 609
administration and allocation of the tax. The regulations may 610
prescribe the time for payment of the tax, and may provide for 611
the imposition of a penalty or interest, or both, for late 612
payments, provided that the penalty does not exceed ten per cent 613
of the amount of tax due, and the rate at which interest accrues 614
does not exceed the rate per annum prescribed pursuant to 615
section 5703.47 of the Revised Code. 616

(3) All revenues arising from the tax shall be expended in accordance with section 307.672 of the Revised Code and this division. The levy of a tax imposed under this division shall not commence prior to the first day of the month next following the execution of the cooperative agreement authorized by section 307.672 of the Revised Code by all parties to that agreement. The tax shall remain in effect at the rate at which it is imposed for the period of time determined by the legislative authority of the county. That period of time shall not exceed fifteen years, except that the legislative authority of a county with a population of less than two hundred fifty thousand according to the most recent federal decennial census, by resolution adopted by a majority of its members before the original tax or any extension thereof expires, may extend the duration of the tax for an additional period of time. The additional period of time by which a legislative authority extends a tax levied under division (O) of this section shall not exceed fifteen years.

(P) (1) The legislative authority of a county that has levied a tax under division (O) of this section may, by resolution adopted within one hundred eighty days after January 4, 2001, by a majority of the members of the legislative authority, amend the resolution levying a tax under that division to provide for the use of the proceeds of that tax, to the extent that it is no longer needed for its original purpose as determined by the parties to a cooperative agreement amendment pursuant to division (D) of section 307.672 of the Revised Code, to pay costs of acquiring, constructing, renovating, rehabilitating, equipping, and improving a port authority educational and cultural performing arts facility, including debt service charges on bonds provided for in division

(B) of section 307.674 of the Revised Code, and to pay all 648
obligations under any guaranty agreements, reimbursement 649
agreements, or other credit enhancement agreements described in 650
division (C) of section 307.674 of the Revised Code. 651

(2) The resolution may also provide for the extension of 652
the tax at the same rate for the longer of the period of time 653
determined by the legislative authority of the county, but not 654
to exceed an additional twenty-five years, or the period of time 655
required to pay all debt service charges on bonds provided for 656
in division (B) of section 307.672 of the Revised Code and on 657
port authority revenue bonds provided for in division (B) of 658
section 307.674 of the Revised Code. 659

(3) All revenues arising from the amendment and extension 660
of the tax shall be expended in accordance with section 307.674 661
of the Revised Code and divisions (O) and (P) of this section. 662

(Q) (1) As used in division (Q) of this section: 663

(a) "Convention facilities authority" has the same meaning 664
as in section 351.01 of the Revised Code. 665

(b) "Convention center" has the same meaning as in section 666
307.695 of the Revised Code. 667

(2) Notwithstanding any contrary provision of division (N) 668
of this section, the legislative authority of a county with a 669
population of one million or more according to the most recent 670
federal decennial census that has levied a tax under division 671
(N) of this section may, by resolution adopted by a majority of 672
the members of the legislative authority, provide for the 673
extension of such levy and may provide that the proceeds of that 674
tax, to the extent that they are no longer needed for their 675
original purpose as defined by a cooperative agreement entered 676

into under section 307.671 of the Revised Code, shall be 677
deposited into the county general revenue fund. The resolution 678
shall provide for the extension of the tax at a rate not to 679
exceed the rate specified in division (N) of this section for a 680
period of time determined by the legislative authority of the 681
county, but not to exceed an additional forty years. 682

(3) The legislative authority of a county with a 683
population of one million or more that has levied a tax under 684
division (A) of this section may, by resolution adopted by a 685
majority of the members of the legislative authority, increase 686
the rate of the tax levied by such county under division (A) of 687
this section to a rate not to exceed five per cent on 688
transactions by which lodging by a hotel is or is to be 689
furnished to transient guests. Notwithstanding any contrary 690
provision of division (A) of this section, the resolution may 691
provide that all collections resulting from the rate levied in 692
excess of three per cent, after deducting the real and actual 693
costs of administering the tax, shall be deposited in the county 694
general fund. 695

(4) The legislative authority of a county with a 696
population of one million or more that has levied a tax under 697
division (A) of this section may, by resolution adopted on or 698
before August 30, 2004, by a majority of the members of the 699
legislative authority, provide that all or a portion of the 700
proceeds of the tax levied under division (A) of this section, 701
after deducting the real and actual costs of administering the 702
tax and the amounts required to be returned to townships and 703
municipal corporations with respect to the first three per cent 704
levied under division (A) of this section, shall be deposited in 705
the county general fund, provided that such proceeds shall be 706
used to satisfy any pledges made in connection with an agreement 707

entered into under section 307.695 of the Revised Code. 708

(5) No amount collected from a tax levied, extended, or 709
required to be deposited in the county general fund under 710
division (Q) of this section shall be contributed to a 711
convention facilities authority, corporation, or other entity 712
created after July 1, 2003, for the principal purpose of 713
constructing, improving, expanding, equipping, financing, or 714
operating a convention center unless the mayor of the municipal 715
corporation in which the convention center is to be operated by 716
that convention facilities authority, corporation, or other 717
entity has consented to the creation of that convention 718
facilities authority, corporation, or entity. Notwithstanding 719
any contrary provision of section 351.04 of the Revised Code, if 720
a tax is levied by a county under division (Q) of this section, 721
the board of county commissioners of that county may determine 722
the manner of selection, the qualifications, the number, and 723
terms of office of the members of the board of directors of any 724
convention facilities authority, corporation, or other entity 725
described in division (Q) (5) of this section. 726

(6) (a) No amount collected from a tax levied, extended, or 727
required to be deposited in the county general fund under 728
division (Q) of this section may be used for any purpose other 729
than paying the direct and indirect costs of constructing, 730
improving, expanding, equipping, financing, or operating a 731
convention center and for the real and actual costs of 732
administering the tax, unless, prior to the adoption of the 733
resolution of the legislative authority of the county 734
authorizing the levy, extension, increase, or deposit, the 735
county and the mayor of the most populous municipal corporation 736
in that county have entered into an agreement as to the use of 737
such amounts, provided that such agreement has been approved by 738

a majority of the mayors of the other municipal corporations in 739
that county. The agreement shall provide that the amounts to be 740
used for purposes other than paying the convention center or 741
administrative costs described in division (Q) (6) (a) of this 742
section be used only for the direct and indirect costs of 743
capital improvements, including the financing of capital 744
improvements, except that the agreement may subsequently be 745
amended by the parties that have entered into that agreement to 746
authorize such amounts to instead be used for any costs related 747
to the promotion or support of tourism or tourism-related 748
programs. 749

(b) If the county in which the tax is levied has an 750
association of mayors and city managers, the approval of that 751
association of an agreement described in division (Q) (6) (a) of 752
this section shall be considered to be the approval of the 753
majority of the mayors of the other municipal corporations for 754
purposes of that division. 755

(7) Each year, the auditor of state shall conduct an audit 756
of the uses of any amounts collected from taxes levied, 757
extended, or deposited under division (Q) of this section and 758
shall prepare a report of the auditor of state's findings. The 759
auditor of state shall submit the report to the legislative 760
authority of the county that has levied, extended, or deposited 761
the tax, the speaker of the house of representatives, the 762
president of the senate, and the leaders of the minority parties 763
of the house of representatives and the senate. 764

(R) (1) As used in division (R) of this section: 765

(a) "Convention facilities authority" has the same meaning 766
as in section 351.01 of the Revised Code. 767

(b) "Convention center" has the same meaning as in section 307.695 of the Revised Code. 768
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(2) Notwithstanding any contrary provision of division (N) 770
of this section, the legislative authority of a county with a 771
population of one million two hundred thousand or more according 772
to the most recent federal decennial census or the most recent 773
annual population estimate published or released by the United 774
States census bureau at the time the resolution is adopted 775
placing the levy on the ballot, that has levied a tax under 776
division (N) of this section may, by resolution adopted by a 777
majority of the members of the legislative authority, provide 778
for the extension of such levy and may provide that the proceeds 779
of that tax, to the extent that the proceeds are no longer 780
needed for their original purpose as defined by a cooperative 781
agreement entered into under section 307.671 of the Revised Code 782
and after deducting the real and actual costs of administering 783
the tax, shall be used for paying the direct and indirect costs 784
of constructing, improving, expanding, equipping, financing, or 785
operating a convention center. The resolution shall provide for 786
the extension of the tax at a rate not to exceed the rate 787
specified in division (N) of this section for a period of time 788
determined by the legislative authority of the county, but not 789
to exceed an additional forty years. 790

(3) The legislative authority of a county with a 791
population of one million two hundred thousand or more that has 792
levied a tax under division (A) of this section may, by 793
resolution adopted by a majority of the members of the 794
legislative authority, increase the rate of the tax levied by 795
such county under division (A) of this section to a rate not to 796
exceed five per cent on transactions by which lodging by a hotel 797
is or is to be furnished to transient guests. Notwithstanding 798

any contrary provision of division (A) of this section, the 799
resolution shall provide that all collections resulting from the 800
rate levied in excess of three per cent, after deducting the 801
real and actual costs of administering the tax, shall be used 802
for paying the direct and indirect costs of constructing, 803
improving, expanding, equipping, financing, or operating a 804
convention center. 805

(4) The legislative authority of a county with a 806
population of one million two hundred thousand or more that has 807
levied a tax under division (A) of this section may, by 808
resolution adopted on or before July 1, 2008, by a majority of 809
the members of the legislative authority, provide that all or a 810
portion of the proceeds of the tax levied under division (A) of 811
this section, after deducting the real and actual costs of 812
administering the tax and the amounts required to be returned to 813
townships and municipal corporations with respect to the first 814
three per cent levied under division (A) of this section, shall 815
be used to satisfy any pledges made in connection with an 816
agreement entered into under section 307.695 of the Revised Code 817
or shall otherwise be used for paying the direct and indirect 818
costs of constructing, improving, expanding, equipping, 819
financing, or operating a convention center. 820

(5) Any amount collected from a tax levied or extended 821
under division (R) of this section may be contributed to a 822
convention facilities authority created before July 1, 2005, but 823
no amount collected from a tax levied or extended under division 824
(R) of this section may be contributed to a convention 825
facilities authority, corporation, or other entity created after 826
July 1, 2005, unless the mayor of the municipal corporation in 827
which the convention center is to be operated by that convention 828
facilities authority, corporation, or other entity has consented 829

to the creation of that convention facilities authority, 830
corporation, or entity. 831

(S) As used in division (S) of this section, "soldiers' 832
memorial" means a memorial constructed and funded under Chapter 833
345. of the Revised Code. 834

The board of county commissioners of a county with a 835
population between one hundred three thousand and one hundred 836
seven thousand according to the most recent federal decennial 837
census, by resolution adopted by a majority of the members of 838
the board within six months after September 15, 2014, may levy a 839
tax not to exceed three per cent on transactions by which a 840
hotel is or is to be furnished to transient guests. The purpose 841
of the tax shall be to pay the costs of expanding, maintaining, 842
or operating a soldiers' memorial and the costs of administering 843
the tax. All revenue arising from the tax shall be credited to 844
one or more special funds in the county treasury and shall be 845
spent solely for the purposes of paying those costs. 846

The board of county commissioners shall adopt all rules 847
necessary to provide for the administration of the tax subject 848
to the same limitations on imposing penalty or interest under 849
division (A) of this section. 850

(T) As used in division (T) of this section: 851

(1) "Eligible county" means a county in which a county 852
agricultural society or independent agricultural society is 853
organized under section 1711.01 or 1711.02 of the Revised Code, 854
provided the agricultural society owns a facility or site in the 855
county at which an annual harness horse race is conducted where 856
one-day attendance equals at least forty thousand attendees. 857

(2) "Permanent improvements," "debt charges," and 858

"financing costs" have the same meanings as in section 133.01 of the Revised Code. 859
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(3) "Costs of permanent improvements" include all costs allowed in section 133.15 of the Revised Code. 861
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A board of county commissioners of an eligible county, by resolution adopted by a majority of the members of the board, may levy an excise tax at the rate of up to three per cent on transactions by which lodging by a hotel is or is to be furnished to transient guests for the purpose of paying the costs of permanent improvements at sites at which one or more agricultural societies conduct fairs or exhibits, including paying financing costs and debt charges on bonds, or notes in anticipation of bonds, paying the costs of maintaining or operating such permanent improvements, and paying the costs of administering the tax. 863
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A resolution adopted under division (T) of this section, other than a resolution that only extends the period of time for which the tax is levied, shall direct the board of elections to submit the question of the proposed lodging tax to the electors of the county at a special election held on the date specified by the board in the resolution, provided that the election occurs not less than ninety days after a certified copy of the resolution is transmitted to the board of elections. A resolution submitted to the electors under division (T) of this section shall not go into effect unless it is approved by a majority of those voting upon it. The resolution takes effect on the date the board of county commissioners receives notification from the board of elections of an affirmative vote. 874
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The tax shall remain in effect for the period specified in the resolution, not to exceed five years, and may be extended 887
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for an additional period of years that is at least the number of 889
years required for payment of the debt charges on bonds or notes 890
in anticipation of bonds authorized under this division but not 891
in excess of fifteen years thereafter by a resolution adopted by 892
a majority of the members of the board. A resolution extending 893
the period of time for which the tax is in effect is not subject 894
to approval of the electors of the county, but is subject to 895
referendum under sections 305.31 to 305.99 of the Revised Code. 896
All revenue arising from the tax shall be credited to one or 897
more special funds in the county treasury and shall be spent 898
solely for the purposes of paying the costs of such permanent 899
improvements, including paying financing costs and debt charges 900
on bonds, or notes in anticipation of bonds, and maintaining or 901
operating the improvements. Revenue allocated for the use of a 902
county agricultural society may be credited to the county 903
agricultural society fund created in section 1711.16 of the 904
Revised Code upon appropriation by the board. If revenue is 905
credited to that fund, it shall be expended only as provided in 906
that section. 907

The board of county commissioners shall adopt all rules 908
necessary to provide for the administration of the tax. The 909
rules may prescribe the time for payment of the tax, and may 910
provide for the imposition or penalty or interest, or both, for 911
late payments, provided that the penalty does not exceed ten per 912
cent of the amount of tax due, and the rate at which interest 913
accrues does not exceed the rate per annum prescribed in section 914
5703.47 of the Revised Code. 915

The board of county commissioners may issue bonds, or 916
notes in anticipation thereof, pursuant to Chapter 133. of the 917
Revised Code, for the purpose of paying the costs of permanent 918
improvements as authorized in this division and pledge the 919

revenue arising from the tax for that purpose. The board of 920
county commissioners may pledge or contribute the revenue 921
arising from the tax levied under this division to a port 922
authority created under Chapter 4582. of the Revised Code, and 923
the port authority may issue bonds, or notes in anticipation 924
thereof, pursuant to that chapter, for the purpose of paying the 925
costs of permanent improvements as authorized in this division. 926

(U) As used in division (U) of this section, "eligible 927
county" means a county in which a tax is levied under division 928
(A) of this section at a rate of three per cent and whose 929
territory includes a part of Lake Erie the shoreline of which 930
represents at least fifty per cent of the linear length of the 931
county's border with other counties of this state. 932

The board of county commissioners of an eligible county 933
that has entered into an agreement with a port authority in the 934
county under section 4582.56 of the Revised Code may levy an 935
additional lodging tax on transactions by which lodging by a 936
hotel is or is to be furnished to transient guests for the 937
purpose of financing lakeshore improvement projects constructed 938
or financed by the port authority under that section. The 939
resolution levying the tax shall specify the purpose of the tax, 940
the rate of the tax, which shall not exceed two per cent, and 941
the number of years the tax will be levied or that it will be 942
levied for a continuing period of time. The tax shall be 943
administered pursuant to the regulations adopted by the board 944
under division (A) of this section, except that all the proceeds 945
of the tax levied under this division shall be pledged to the 946
payment of the costs, including debt charges, of lakeshore 947
improvements undertaken by a port authority pursuant to the 948
agreement under section 4582.56 of the Revised Code. No revenue 949
from the tax may be used to pay the current expenses of the port 950

authority. 951

A resolution levying a tax under division (U) of this 952
section is subject to referendum under sections 305.31 to 305.41 953
and 305.99 of the Revised Code. 954

(V) (1) As used in division (V) of this section: 955

(a) "Tourism development district" means a district 956
designated by a municipal corporation under section 715.014 of 957
the Revised Code or by a township under section 503.56 of the 958
Revised Code. 959

(b) "Lodging tax" means a tax levied pursuant to this 960
section or section 5739.08 of the Revised Code. 961

(c) "Tourism development district lodging tax proceeds" 962
means all proceeds of a lodging tax derived from transactions by 963
which lodging by a hotel located in a tourism development 964
district is or is to be provided to transient guests. 965

(d) "Eligible county" has the same meaning as in section 966
307.678 of the Revised Code. 967

(2) (a) Notwithstanding division (A) of this section, the 968
board of county commissioners, board of township trustees, or 969
legislative authority of any county, township, or municipal 970
corporation that levies a lodging tax on September 29, 2017, and 971
in which any part of a tourism development district is located 972
on or after that date shall amend the ordinance or resolution 973
levying the tax to require either of the following: 974

(i) In the case of a tax levied by a county, that all 975
tourism development district lodging tax proceeds from that tax 976
be used exclusively to foster and develop tourism in the tourism 977
development district; 978

(ii) In the case of a tax levied by a township or 979
municipal corporation, that all tourism development district 980
lodging tax proceeds from that tax be used exclusively to foster 981
and develop tourism in the tourism development district. 982

(b) Notwithstanding division (A) of this section, any 983
ordinance or resolution levying a lodging tax adopted on or 984
after September 29, 2017, by a county, township, or municipal 985
corporation in which any part of a tourism development district 986
is located on or after that date shall require that all tourism 987
development district lodging tax proceeds from that tax be used 988
exclusively to foster and develop tourism in the tourism 989
development district. 990

(c) A county shall not use any of the proceeds described 991
in division (V) (2) (a) (i) or (V) (2) (b) of this section unless the 992
convention and visitors' bureau operating within the county 993
approves the manner in which such proceeds are used to foster 994
and develop tourism in the tourism development district. Upon 995
obtaining such approval, the county may pay such proceeds to the 996
bureau to use for the agreed-upon purpose. 997

A municipal corporation or township shall not use any of 998
the proceeds described in division (V) (2) (a) (ii) or (V) (2) (b) of 999
this section unless the convention and visitors' bureau 1000
operating within the municipal corporation or township approves 1001
the manner in which such proceeds are used to foster and develop 1002
tourism in the tourism development district. Upon obtaining such 1003
approval, the municipal corporation or township may pay such 1004
proceeds to the bureau to use for the agreed-upon purpose. 1005

(3) (a) Notwithstanding division (A) of this section, the 1006
board of county commissioners of an eligible county that levies 1007
a lodging tax on March 23, 2018, may amend the resolution 1008

levying that tax to require that all or a portion of the
proceeds of that tax otherwise required to be spent solely to
make contributions to the convention and visitors' bureau
operating within the county shall be used to foster and develop
tourism in a tourism development district.

(b) Notwithstanding division (A) of this section, the
board of county commissioners of an eligible county that adopts
a resolution levying a lodging tax on or after March 23, 2018,
may require that all or a portion of the proceeds of that tax
otherwise required to be spent solely to make contributions to
the convention and visitors' bureau operating within the county
pursuant to division (A) of this section shall be used to foster
and develop tourism in a tourism development district.

(c) A county shall not use any of the proceeds in the
manner described in division (V) (3) (a) or (b) of this section
unless the convention and visitors' bureau operating within the
county approves the manner in which such proceeds are used to
foster and develop tourism in the tourism development district.
Upon obtaining such approval, the county may pay such proceeds
to the bureau to use for the agreed upon purpose.

(W) (1) As used in division (W) of this section:

(a) "Eligible county" means a county with a population
greater than three hundred thousand and less than three hundred
fifty thousand that levies a tax under division (A) of this
section at a rate of three per cent;

(b) "Cost" and "facility" have the same meanings as in
section 351.01 of the Revised Code.

(2) A board of county commissioners of an eligible county,
by resolution adopted by a majority of the members of the board,

may levy an excise tax at the rate of up to three per cent on 1038
transactions by which lodging by a hotel is or is to be 1039
furnished to transient guests. All of the revenue from the tax 1040
shall be used to pay the costs of administering the tax or 1041
pledged and contributed to a convention facilities authority 1042
established by the board of county commissioners under Chapter 1043
351. of the Revised Code and used by the authority to pay the 1044
cost of constructing a facility in the county, including paying 1045
bonds, or notes issued in anticipation of bonds, as provided by 1046
that chapter, or paying the expenses of maintaining, operating, 1047
or promoting such a facility. No portion of the revenue arising 1048
from the tax need be returned to municipal corporations or 1049
townships as required for taxes levied under division (A) of 1050
this section. 1051

(3) A resolution adopted under division (W) of this 1052
section shall direct the board of elections to submit the 1053
question of the proposed lodging tax to the electors of the 1054
county at a special election held on the date specified by the 1055
board in the resolution, provided that the election occurs not 1056
less than ninety days after a certified copy of the resolution 1057
is transmitted to the board of elections. A resolution submitted 1058
to the electors under division (W) of this section shall not go 1059
into effect unless it is approved by a majority of those voting 1060
upon it. The resolution takes effect on the date the board of 1061
county commissioners receives notification from the board of 1062
elections of an affirmative vote. 1063

(4) Once the tax is approved by the electors of the county 1064
pursuant to division (W) (3) of this section, it shall not be 1065
subject to diminution by initiative or referendum or by law 1066
while any bonds, or notes in anticipation of bonds, issued by 1067
the authority under Chapter 351. of the Revised Code to which 1068

the revenue is pledged, remain outstanding in accordance with 1069
their terms, unless provision is made by law or by the board of 1070
county commissioners for an adequate substitute therefore that 1071
is satisfactory to the trustee if a trust agreement secures the 1072
bonds. 1073

(5) The tax authorized by division (W) of this section 1074
shall be in addition to any other tax that is levied pursuant to 1075
this section. 1076

(X) (1) As used in division (X) of this section: 1077

(a) "Convention facilities authority," "cost," and 1078
"facility" have the same meanings as in section 351.01 of the 1079
Revised Code, except that "facility" does not include a "sports 1080
facility," as that term is defined in that section, other than a 1081
facility intended to house a major league soccer team. 1082

(b) "Eligible county" means a county with a population 1083
greater than eight hundred thousand but less than one million 1084
that levies a tax under division (A) of this section. 1085

(c) "Port authority" means a port authority created under 1086
Chapter 4582. of the Revised Code. 1087

(2) A board of county commissioners or the legislative 1088
authority of an eligible county may, by resolution adopted by a 1089
majority of the members of the board or legislative authority, 1090
levy an excise tax at a rate not to exceed one per cent on 1091
transactions by which lodging by a hotel is or is to be 1092
furnished to transient guests. All revenue arising from the tax 1093
shall be used to pay the costs of administering the tax or 1094
pledged and contributed to the convention and visitors' bureau 1095
operating within the applicable eligible county, a convention 1096
facilities authority within the applicable eligible county, or a 1097

port authority and used by the convention and visitors' bureau, 1098
the convention facilities authority, or the port authority to 1099
pay the cost of acquiring, constructing, renovating, expanding, 1100
maintaining, or operating one or more facilities in the county, 1101
including paying bonds, or notes issued in anticipation of 1102
bonds, or paying the expenses of maintaining, operating, or 1103
promoting one or more facilities. No portion of the revenue 1104
arising from the tax need be returned to municipal corporations 1105
or townships as required for taxes levied under division (A) of 1106
this section. 1107

(3) The tax authorized by division (X) of this section 1108
shall be in addition to any other tax that is levied pursuant to 1109
this section. 1110

(4) Any board of county commissioners of an eligible 1111
county that, pursuant to division (D) (2) of this section, has 1112
amended a resolution levying the tax authorized by division (A) 1113
of this section may further amend the resolution to provide that 1114
all or a portion of the revenue referred to in division (D) (2) 1115
(b) of this section and division (A) of this section may be 1116
pledged and contributed to pay the costs of acquiring, 1117
constructing, renovating, expanding, maintaining, or operating 1118
one or more facilities in the county, including paying bonds, or 1119
notes issued in anticipation of bonds, or paying the expenses of 1120
maintaining, operating, or promoting one or more facilities. " 1121

In line 917, delete "and"; after "5723.06" insert ", and 5739.09" 1122

The motion was _____ agreed to.

SYNOPSIS

1123

Special lodging tax extension

1124

R.C. 5739.09

1125

Authorizes the Fairfield County commissioners to renew a
special lodging tax levied to finance a municipal educational
and cultural facility for up to 15 additional years at a time.
Currently, the tax is scheduled to expire in 2028 and cannot be
extended further.

1126

1127

1128

1129

1130