

I_136_0021-4

136th General Assembly

Regular Session

2025-2026

Sub. H. B. No. 109

To amend sections 319.202, 351.01, 351.021, 353.06, 1
505.56, 715.013, 4735.11, 5323.02, 5713.041, 2
5715.012, 5739.01, 5739.08, 5739.09, 5739.091, 3
5739.092, 5739.12, and 5741.01 and to enact 4
sections 5325.01, 5325.02, 5325.03, 5325.04, and 5
5325.05 of the Revised Code to limit the 6
authority of local governments to regulate 7
short-term rental properties, to extend sales, 8
use, and lodging taxes to short-term rentals, to 9
require collection of those taxes by short-term 10
rental platforms with remission to the state, to 11
make other changes to the registration and 12
regulation of such rentals, and to require real 13
estate licenses to be issued electronically. 14

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

Section 1. That sections 319.202, 351.01, 351.021, 353.06, 15
505.56, 715.013, 4735.11, 5323.02, 5713.041, 5715.012, 5739.01, 16
5739.08, 5739.09, 5739.091, 5739.092, 5739.12, and 5741.01 be 17
amended and sections 5325.01, 5325.02, 5325.03, 5325.04, and 18
5325.05 of the Revised Code be enacted to read as follows: 19



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Sec. 319.202. Before the county auditor indorses any real 20
property conveyance or manufactured or mobile home conveyance 21
presented to the auditor pursuant to section 319.20 of the 22
Revised Code or registers any manufactured or mobile home 23
conveyance pursuant to section 4503.061 of the Revised Code, the 24
grantee or the grantee's representative shall submit, either 25
electronically or three written copies of, a statement, in the 26
form prescribed by the tax commissioner, and other information 27
as the county auditor may require, declaring the value of real 28
property or manufactured or mobile home conveyed, except that 29
when the transfer is exempt under division (G)(3) of section 30
319.54 of the Revised Code only a statement of the reason for 31
the exemption shall be required. Each statement submitted under 32
this section shall contain the information required under 33
divisions (A), ~~(B)~~, and ~~(C)~~ to (D) of this section. 34

(A) Each statement submitted under this section shall 35
include or otherwise be accompanied by a statement advising the 36
grantee of the eligibility requirements for the reduction in 37
taxes authorized under division (B) of section 323.152 of the 38
Revised Code and of the duty imposed by division (C)(1) of 39
section 323.153 of the Revised Code on the grantee to notify the 40
county auditor if the grantee no longer qualifies for the 41
reduction. 42

(B) Each statement submitted under this section shall 43
either: 44

(1) Contain an affirmation by the grantee that the grantor 45
has been asked by the grantee or the grantee's representative 46
whether to the best of the grantor's knowledge either the 47
preceding or the current year's taxes on the real property or 48
the current or following year's taxes on the manufactured or 49

mobile home conveyed will be reduced under division (A) of 50
section 323.152 or under section 4503.065 of the Revised Code 51
and that the grantor indicated that to the best of the grantor's 52
knowledge the taxes will not be so reduced; or 53

(2) Be accompanied by a sworn or affirmed instrument 54
stating: 55

(a) To the best of the grantor's knowledge the real 56
property or the manufactured or mobile home that is the subject 57
of the conveyance is eligible for and will receive a reduction 58
in taxes for or payable in the current year under division (A) 59
of section 323.152 or under section 4503.065 of the Revised Code 60
and that the reduction or reductions will be reflected in the 61
grantee's taxes; 62

(b) The estimated amount of such reductions that will be 63
reflected in the grantee's taxes; 64

(c) That the grantor and the grantee have considered and 65
accounted for the total estimated amount of such reductions to 66
the satisfaction of both the grantee and the grantor. The 67
auditor shall indorse the instrument, return it to the grantee 68
or the grantee's representative, and provide a copy of the 69
indorsed instrument to the grantor or the grantor's 70
representative. 71

(C) Each statement submitted under this section shall 72
either: 73

(1) Contain an affirmation by the grantee that the grantor 74
has been asked by the grantee or the grantee's representative 75
whether to the best of the grantor's knowledge the real property 76
conveyed qualified for the current agricultural use valuation 77
under section 5713.30 of the Revised Code either for the 78

preceding or the current year and that the grantor indicated 79
that to the best of the grantor's knowledge the property 80
conveyed was not so qualified; or 81

(2) Be accompanied by a sworn or affirmed instrument 82
stating: 83

(a) To the best of the grantor's knowledge the real 84
property conveyed was qualified for the current agricultural use 85
valuation under section 5713.30 of the Revised Code either for 86
the preceding or the current year; 87

(b) To the extent that the property will not continue to 88
qualify for the current agricultural use valuation either for 89
the current or the succeeding year, that the property will be 90
subject to a recoupment charge equal to the tax savings in 91
accordance with section 5713.34 of the Revised Code; 92

(c) That the grantor and the grantee have considered and 93
accounted for the total estimated amount of such recoupment, if 94
any, to the satisfaction of both the grantee and the grantor. 95
The auditor shall indorse the instrument, forward it to the 96
grantee or the grantee's representative, and provide a copy of 97
the indorsed instrument to the grantor or the grantor's 98
representative. 99

(D) Each statement submitted under this section shall 100
include an affirmation that the real property or manufactured or 101
mobile home conveyed, or any part thereof, will or will not be 102
used as short-term rental property. 103

(E) The grantor shall pay the fee required by division (G) 104
(3) of section 319.54 of the Revised Code; and, in the event the 105
board of county commissioners of the county has levied a real 106
property or a manufactured home transfer tax pursuant to Chapter 107

322. of the Revised Code, the amount required by the real 108
property or manufactured home transfer tax so levied. If the 109
conveyance is exempt from the fee provided for in division (G) 110
(3) of section 319.54 of the Revised Code and the tax, if any, 111
levied pursuant to Chapter 322. of the Revised Code, the reason 112
for such exemption shall be shown on the statement. "Value" 113
means, in the case of any deed or certificate of title not a 114
gift in whole or part, the amount of the full consideration 115
therefor, paid or to be paid for the real estate or manufactured 116
or mobile home described in the deed or title, including the 117
amount of any mortgage or vendor's lien thereon. If property 118
sold under a land installment contract is conveyed by the seller 119
under such contract to a third party and the contract has been 120
of record at least twelve months prior to the date of 121
conveyance, "value" means the unpaid balance owed to the seller 122
under the contract at the time of the conveyance, but the 123
statement shall set forth the amount paid under such contract 124
prior to the date of conveyance. In the case of a gift in whole 125
or part, "value" means the estimated price the real estate or 126
manufactured or mobile home described in the deed or certificate 127
of title would bring in the open market and under the then 128
existing and prevailing market conditions in a sale between a 129
willing seller and a willing buyer, both conversant with the 130
property and with prevailing general price levels. No person 131
shall willfully falsify the value of property conveyed. 132

~~(E)~~ (F) The auditor shall indorse each conveyance on its 133
face to indicate the amount of the conveyance fee and compliance 134
with this section and if the property is residential rental 135
property include a statement that the grantee shall file with 136
the county auditor the information required under division (A) 137
or (C) of section 5323.02 of the Revised Code. The auditor shall 138

retain the original copy of the statement of value, forward to 139
the tax commissioner one copy on which shall be noted the most 140
recent assessed value of the property, and furnish one copy to 141
the grantee or the grantee's representative. 142

~~(F)~~ (G) In order to achieve uniform administration and 143
collection of the transfer fee required by division (G) (3) of 144
section 319.54 of the Revised Code, the tax commissioner shall 145
adopt and promulgate rules for the administration and 146
enforcement of the levy and collection of such fee. 147

~~(G)~~ (H) As used in this section, ~~"residential":~~ 148

(1) "Residential rental property" has the same meaning as 149
in section 5323.01 of the Revised Code. 150

(2) "Short-term rental property" has the same meaning as 151
in section 5325.01 of the Revised Code. 152

Sec. 351.01. As used in this chapter: 153

(A) "Convention facilities authority" means a body 154
corporate and politic created pursuant to section 351.02 of the 155
Revised Code. 156

(B) "Governmental agency" means a department, division, or 157
other unit of the state government or of a municipal 158
corporation, county, township, or other political subdivision of 159
the state; any state university or college, as defined in 160
section 3345.12 of the Revised Code, community college, state 161
community college, university branch, or technical college; any 162
other public corporation or agency having the power to acquire, 163
construct, or operate facilities; the United States or any 164
agency thereof; and any agency, commission, or authority 165
established pursuant to an interstate compact or agreement. 166

(C) "Person" means any individual, firm, partnership, 167
association, or corporation, or any combination of them. 168

(D) "Facility" or "facilities" means any convention, 169
entertainment, or sports facility, or combination of them, 170
located within the territory of the convention facilities 171
authority, together with all hotels, parking facilities, 172
walkways, and other auxiliary facilities, real and personal 173
property, property rights, easements and interests that may be 174
appropriate for, or used in connection with, the operation of 175
the facility. 176

(E) "Cost" means the cost of acquisition of all land, 177
rights-of-way, property rights, easements, franchise rights, and 178
interests required for such acquisition; the cost of demolishing 179
or removing any buildings or structures on land so acquired, 180
including the cost of acquiring any lands to which such 181
buildings or structures may be moved; the cost of acquiring or 182
constructing and equipping a principal office of the convention 183
facilities authority; the cost of diverting highways, 184
interchange of highways, access roads to private property, 185
including the cost of land or easements for such access roads; 186
the cost of public utility and common carrier relocation or 187
duplication; the cost of all machinery, furnishings, and 188
equipment; financing charges; interest prior to and during 189
construction and for no more than eighteen months after 190
completion of construction; expenses of research and development 191
with respect to facilities; legal expenses; expenses of 192
obtaining plans, specifications, engineering surveys, studies, 193
and estimates of cost and revenues; working capital; expenses 194
necessary or incident to determining the feasibility or 195
practicability of acquiring or constructing such facility; 196
administrative expense; and such other expenses as may be 197

necessary or incident to the acquisition or construction of the 198
facility, the financing of such acquisition or construction, 199
including the amount authorized in the resolution of the 200
convention facilities authority providing for the issuance of 201
convention facilities authority revenue bonds to be paid into 202
any special funds from the proceeds of such bonds, the cost of 203
issuing the bonds, and the financing of the placing of such 204
facility in operation. Any obligation, cost, or expense incurred 205
by any governmental agency or person for surveys, borings, 206
preparation of plans and specifications, and other engineering 207
services, or any other cost described above, in connection with 208
the acquisition or construction of a facility may be regarded as 209
part of the cost of such facility and may be reimbursed out of 210
the proceeds of convention facilities authority revenue bonds as 211
authorized by this chapter. 212

(F) "Owner" includes a person having any title or interest 213
in any property, rights, easements, or interests authorized to 214
be acquired by Chapter 351. of the Revised Code. 215

(G) "Revenues" means all rentals and other charges 216
received by the convention facilities authority for the use or 217
services of any facility, the sale of any merchandise, or the 218
operation of any concessions; any gift or grant received with 219
respect to any facility, any moneys received with respect to the 220
lease, sublease, sale, including installment sale or conditional 221
sale, or other disposition of a facility or part thereof; moneys 222
received in repayment of and for interest on any loans made by 223
the authority to a person or governmental agency, whether from 224
the United States or any department, administration, or agency 225
thereof, or otherwise; proceeds of convention facilities 226
authority revenue bonds to the extent the use thereof for 227
payment of principal or of premium, if any, or interest on the 228

bonds is authorized by the authority; proceeds from any 229
insurance, appropriation, or guaranty pertaining to a facility 230
or property mortgaged to secure bonds or pertaining to the 231
financing of the facility; income and profit from the investment 232
of the proceeds of convention facilities authority revenue bonds 233
or of any revenues; contributions of the proceeds of a tax 234
levied pursuant to division (C) of section 5739.09 of the 235
Revised Code; and moneys transmitted to the authority pursuant 236
to division (B) of section 5739.211 and division (B) of section 237
5741.031 of the Revised Code. 238

(H) "Public roads" includes all public highways, roads, 239
and streets in the state, whether maintained by the state, 240
county, city, township, or other political subdivision. 241

(I) "Construction," unless the context indicates a 242
different meaning or intent, includes, but is not limited to, 243
reconstruction, enlargement, improvement, or providing fixtures, 244
furnishings, and equipment. 245

(J) "Convention facilities authority revenue bonds" or 246
"revenue bonds," unless the context indicates a different 247
meaning or intent, includes convention facilities authority 248
revenue notes, convention facilities authority revenue renewal 249
notes, and convention facilities authority revenue refunding 250
bonds. 251

(K) "Convention facilities authority tax anticipation 252
bonds" or "tax anticipation bonds," unless the context indicates 253
a different meaning, includes convention facilities authority 254
tax anticipation bonds, tax anticipation notes, tax anticipation 255
renewal notes, and tax anticipation refunding bonds. 256

(L) "Bonds and notes" means convention facilities 257

authority revenue bonds and convention facilities authority tax 258
anticipation bonds. 259

(M) "Territory of the authority" means all of the area of 260
the county creating the convention facilities authority. 261

(N) "Excise taxes" means any of the taxes levied pursuant 262
to division (B) or (C) of section 351.021 of the Revised Code. 263
"Excise taxes" does not include taxes levied pursuant to section 264
4301.424, 5743.026, or 5743.324 of the Revised Code. 265

(O) "Transaction" means the charge by a hotel or short- 266
term rental property for each occupancy by transient guests of a 267
room or suite of rooms used in a hotel or short-term rental 268
property as a single unit for any period of twenty-four hours or 269
less. 270

(P) ~~"Hotel"~~ "Hotel," "short-term rental property," and 271
"transient guests" have the same meanings as in section 5739.01 272
of the Revised Code. 273

(Q) "Sports facility" means a facility intended to house 274
major league professional athletic teams. 275

(R) "Constructing" or "construction" includes providing 276
fixtures, furnishings, and equipment. 277

Sec. 351.021. (A) The resolution of the county 278
commissioners creating a convention facilities authority, or any 279
amendment or supplement to that resolution, may authorize the 280
authority to levy one or both of the excise taxes authorized by 281
division (B) of this section to pay the cost of one or more 282
facilities; to pay principal, interest, and premium on 283
convention facilities authority tax anticipation bonds issued to 284
pay those costs; to pay the operating costs of the authority; to 285
pay operating and maintenance costs of those facilities; and to 286

pay the costs of administering the excise tax. 287

(B) The board of directors of a convention facilities 288
authority that has been authorized pursuant to resolution 289
adopted, amended, or supplemented by the board of county 290
commissioners pursuant to division (A) of this section may levy, 291
by resolution adopted on or before December 31, 1988, either or 292
both of the following: 293

(1) Within the territory of the authority, an additional 294
excise tax not to exceed four per cent on each transaction. The 295
excise tax authorized by division (B)(1) of this section shall 296
be in addition to any excise tax levied pursuant to section 297
5739.08 or 5739.09 of the Revised Code, or division (B)(2) of 298
this section. 299

(2) Within that portion of any municipal corporation that 300
is located within the territory of the authority or within the 301
boundaries of any township that is located within the territory 302
of the authority, which municipal corporation or township is 303
levying any portion of the excise tax authorized by division (A) 304
of section 5739.08 of the Revised Code, and with the approval, 305
by ordinance or resolution, of the legislative authority of that 306
municipal corporation or township, an additional excise tax not 307
to exceed nine-tenths of one per cent on each transaction. The 308
excise tax authorized by division (B)(2) of this section may be 309
levied only if, on the effective date of the levy specified in 310
the resolution making the levy, the amount being levied pursuant 311
to division (A) of section 5739.08 of the Revised Code by each 312
municipal corporation or township in which the tax authorized by 313
division (B)(2) of this section will be levied, when added to 314
the amount levied under division (B)(2) of this section, does 315
not exceed three per cent on each transaction. The excise tax 316

authorized by division (B) (2) of this section shall be in 317
addition to any excise tax that is levied pursuant to section 318
5739.08 or 5739.09 of the Revised Code, or division (B) (1) of 319
this section. 320

(C) (1) The board of directors of a convention facilities 321
authority that is located in an eligible Appalachian county; 322
that has been authorized pursuant to resolution adopted, 323
amended, or supplemented by the board of county commissioners 324
pursuant to division (A) of this section; and that is not 325
levying a tax under division (B) (1) or (2) of this section may 326
levy within the territory of the authority, by resolution 327
adopted on or before December 31, 2005, an additional excise tax 328
not to exceed three per cent on each transaction. The excise tax 329
authorized under division (C) (1) of this section shall be in 330
addition to any excise tax levied pursuant to section 5739.08 or 331
5739.09 of the Revised Code. 332

As used in division (C) (1) of this section, "eligible 333
Appalachian county" means a county in this state designated as 334
being in the "Appalachian region" under the "Appalachian 335
Regional Development Act of 1965," 79 Stat. 4, 40 U.S.C. App. 336
403, and having a population less than eighty thousand according 337
to the most recent federal decennial census. 338

(2) Division (C) (2) of this section applies only to a 339
convention facilities authority located in a county with a 340
population, according to the 2000 federal decennial census, of 341
at least one hundred thirty-five thousand and not more than one 342
hundred fifty thousand and containing entirely within its 343
boundaries the territory of a municipal corporation with a 344
population according to that census of more than fifty thousand. 345
The board of directors of such a convention facilities 346

authority, by resolution adopted on or before November 1, 2009, 347
may levy within the territory of the authority an excise tax on 348
transactions by which lodging by a hotel or short-term rental 349
property is or is to be furnished to transient guests at a rate 350
not to exceed three per cent on such transactions for the same 351
purposes for which a tax may be levied under division (B) of 352
this section. The resolution may be adopted only if the board of 353
county commissioners of the county, by resolution, authorizes 354
the levy of the tax. The resolution of the board of county 355
commissioners is subject to referendum as prescribed by sections 356
305.31 to 305.41 of the Revised Code. If, pursuant to those 357
procedures, a referendum is to be held, the board's resolution 358
does not take effect until approved by a majority of electors 359
voting on the question. The convention facilities authority may 360
adopt the resolution authorized by division (C) (2) of this 361
section before the election, but the authority's resolution 362
shall not take effect if the board of commissioners' resolution 363
is not approved at the election. A tax levied under division (C) 364
(2) of this section is in addition to any tax levied under 365
section 5739.09 of the Revised Code. 366

The board of directors of a convention facilities 367
authority that levies an excise tax under division (C) (2) of 368
this section may, by resolution adopted by a majority of the 369
members of the board on or before November 1, 2021, amend the 370
resolution levying the tax to increase the rate of the tax by 371
not more than an additional one per cent on each transaction. 372
The resolution shall provide that all revenue from the increase 373
in rate shall be used for the same purposes for which a tax may 374
be levied under division (B) of this section. The resolution may 375
be adopted only if the board of county commissioners of the 376
county, by resolution, authorizes the rate increase. 377

(3) The board of directors of a convention facilities authority created between July 1, 2019, and December 31, 2019, by resolution adopted on or before December 30, 2020, may levy within the territory of the authority an excise tax on transactions by which lodging by a hotel or short-term rental property is or is to be furnished to transient guests at a rate not to exceed three per cent on such transactions for the purposes described in division (A) of this section. This tax shall be in addition to any excise tax levied pursuant to this section or section 5739.08 or 5739.09 of the Revised Code. The resolution levying the tax shall not take effect sooner than ninety days after the convention facilities authority is created.

(D) The authority shall provide for the administration and allocation of an excise tax levied pursuant to division (B) or (C) of this section. All receipts arising from those excise taxes shall be expended for the purposes provided in, and in accordance with this section and section 351.141 of the Revised Code. An excise tax levied under division (B) or (C) of this section shall remain in effect at the rate at which it is levied for at least the duration of the period for which the receipts from the tax have been anticipated and pledged pursuant to section 351.141 of the Revised Code.

(E) Except as provided in division (B) (2) of this section, the levy of an excise tax on each transaction pursuant to sections 5739.08 and 5739.09 of the Revised Code does not prevent a convention facilities authority from levying an excise tax pursuant to division (B) or (C) of this section.

(F) A convention facilities authority located in a county with a population greater than eighty thousand but less than

ninety thousand according to the 2010 federal decennial census 408
that levies a tax under division (B) of this section may amend 409
the resolution levying the tax to allocate a portion of the 410
revenue from the tax for support of tourism-related sites or 411
facilities and programs operated by the county or a municipal 412
corporation within the county in which the authority is located 413
or for the purpose of leasing lands for county fairs, erecting 414
buildings for county fair purposes, making improvements on a 415
county fairground, or for any purpose connected with the use of 416
a county fairground or with the management thereof by the county 417
in which the authority is located. The revenue allocated by the 418
authority for such purposes in a calendar year shall not exceed 419
twenty-five per cent of the total revenue from the tax in the 420
preceding calendar year. Revenue allocated for such purposes 421
that is not fully used by the end of the calendar year may be 422
carried forward for use in subsequent calendar years. Any amount 423
carried forward does not count toward the limitation on the 424
amount that may be allocated for such purposes in succeeding 425
calendar years. 426

Sec. 353.06. As used in this section, "~~hotel~~" "hotel," 427
"short-term rental property," and "transient guests" have the 428
same meanings as in section 5739.01 of the Revised Code. 429

A resolution creating a lake facilities authority under 430
section 353.02 of the Revised Code, or any amendments or 431
supplements thereto, may authorize the authority to levy an 432
excise tax on transactions by which lodging in a hotel or short- 433
term rental property is or is to be furnished to transient 434
guests to pay any costs authorized under this chapter; to pay 435
principal, interest, and premium on lake facilities authority 436
tax anticipation bonds issued to pay those costs; to pay the 437
operating costs of the authority; and to pay the costs of 438

administering the tax. 439

Upon the affirmative vote of at least a majority of the 440
qualified electors in a primary or general election within the 441
impacted lake district voting at an election held for the 442
purpose of authorizing the tax, the board of directors of a lake 443
facilities authority authorized to levy a tax under this section 444
may, by resolution, levy an additional excise tax within the 445
territory of the impacted lake district on all transactions by 446
which lodging in a hotel or short-term rental property is or is 447
to be furnished to transient guests. The rate of the tax, when 448
added to the aggregate rate of excise taxes levied in the 449
impacted lake district pursuant to section 351.021, 5739.08, or 450
5739.09 of the Revised Code, shall not cause the total aggregate 451
rate to exceed five per cent on any such transaction. 452

The lake facilities authority shall provide for the 453
administration and allocation of a tax levied pursuant to this 454
section. All receipts arising from the tax shall be expended for 455
the purposes provided in, and in accordance with, this section. 456
An excise tax levied under this section shall remain in effect 457
at the rate at which it is levied for at least the duration of 458
the period for which the receipts from the tax have been 459
anticipated and pledged pursuant to section 353.08 of the 460
Revised Code. 461

The form of the ballot in an election held on the question 462
of levying a tax proposed pursuant to this section shall be as 463
follows or in any other form acceptable to the secretary of 464
state: 465

"An excise tax on all transactions by which lodging in a 466
hotel is or is to be furnished to transient guests within the 467
territory of the (name of impacted lake district) _____ 468

for the purpose of _____ at a rate of _____ for 469
_____ (number of years the tax is to be levied). 470

471

	For the Excise Tax
	Against the Excise Tax

"

Sec. 505.56. Subject to the limitation in division (A) of 472
section 5739.08 of the Revised Code, a board of township 473
trustees may by resolution adopted by a majority of the members 474
of the board, levy an excise tax on transactions by which 475
lodging by a hotel or short-term rental property is or is to be 476
furnished to transient guests. The board may establish all 477
regulations necessary to provide for the administration and 478
allocation of the tax. All funds arising from such an excise tax 479
shall be deposited in the township treasury and may be expended 480
for any lawful purpose. A board of township trustees shall not 481
levy the tax authorized by this section in any city or village. 482

As used in this section, ~~"hotel"~~"hotel," "short-term 483
rental property," and "transient guests" have the same meaning 484
as in section 5739.01 of the Revised Code. 485

Sec. 715.013. (A) Except as otherwise expressly authorized 486
by the Revised Code, no municipal corporation shall levy a tax 487
that is the same as or similar to a tax levied under Chapter 488
322., 3734., 3769., 4123., 4141., 4301., 4303., 4305., 4307., 489
4309., 5707., 5725., 5726., 5727., 5728., 5729., 5731., 5735., 490
5736., 5737., 5739., 5741., 5743., 5747., 5749., or 5751. of the 491
Revised Code. 492

(B) No municipal corporation may impose any tax, fee, 493
assessment, or other charge on auxiliary containers, on the 494

sale, use, or consumption of such containers, or on the basis of 495
receipts received from the sale of such containers. As used in 496
this division, "auxiliary container" has the same meaning as in 497
section 3767.32 of the Revised Code. 498

(C) Except as otherwise expressly authorized by the 499
Revised Code, no municipal corporation may impose any tax, fee, 500
assessment, or other charge on transactions by which lodging by 501
a short-term rental property is or is to be furnished to 502
transient guests. As used in this division, "short-term rental 503
property" and "transient guest" have the same meanings as in 504
section 5739.01 of the Revised Code. 505

(D) This section does not prohibit a municipal corporation 506
from levying an income tax or withholding tax in accordance with 507
Chapter 718. of the Revised Code, or a tax on any of the 508
following: 509

(1) Amounts received for admission to any place; 510

(2) The income of an electric company or combined company, 511
as defined in section 5727.01 of the Revised Code; 512

(3) On and after January 1, 2004, the income of a 513
telephone company, as defined in section 5727.01 of the Revised 514
Code. 515

Sec. 4735.11. ~~The form and size of licenses~~ Licenses 516
~~issued~~ under this chapter shall be issued in an electronic 517
format in a form and size prescribed by the Ohio real estate 518
commission. Each broker's or foreign real estate dealer's 519
license shall show the name and address of the licensee, and in 520
the case of partnership, association, limited liability company, 521
limited liability partnership, and corporation licenses, the 522
name and address of each of the members or officers of the 523

partnership, association, limited liability company, limited 524
liability partnership, or corporation. A real estate 525
salesperson's license or a foreign real estate salesperson's 526
license shall show the name of the real estate broker or foreign 527
real estate dealer with whom the salesperson is or is to be 528
associated. Each license shall be issued under the seal 529
prescribed in section 121.20 of the Revised Code and be signed 530
by the president of the commission. 531

Sec. 5323.02. (A) An owner of residential rental property 532
shall file with the county auditor of the county in which the 533
property is located the following information: 534

(1) The name, address, and telephone number of the owner; 535

(2) If the residential rental property is owned by a 536
trust, business trust, estate, partnership, limited partnership, 537
limited liability company, association, corporation, or any 538
other business entity, the name, address, and telephone number 539
of the following: 540

(a) A trustee, in the case of a trust or business trust; 541

(b) The executor or administrator, in the case of an 542
estate; 543

(c) A general partner, in the case of a partnership or a 544
limited partnership; 545

(d) A member, manager, or officer, in the case of a 546
limited liability company; 547

(e) An associate, in the case of an association; 548

(f) An officer, in the case of a corporation; 549

(g) A member, manager, or officer, in the case of any 550

other business entity. 551

(3) The street address and permanent parcel number of the 552
residential rental property. 553

(B) The information required under division (A) of this 554
section shall be filed and maintained on the tax list or the 555
real property record. 556

(C) An owner of residential rental property shall update 557
the information required under division (A) of this section 558
within sixty days after any change in the information occurs. 559

(D) The county auditor shall provide an owner of 560
residential rental property located in a county that has a 561
population of more than two hundred thousand according to the 562
most recent decennial census with notice pursuant to division 563
(B) of section 323.131 of the Revised Code of the requirement to 564
file the information required under division (A) of this section 565
and the requirement to update that information under division 566
(C) of this section. 567

(E) The owner of residential real property shall comply 568
with the requirements under divisions (A) and (C) of this 569
section within sixty days after receiving the notice provided 570
under division (D) of this section, division ~~(E)~~ (F) of section 571
319.202, or division (B) of section 323.131 of the Revised Code. 572

(F) Any agent designated by the owner to manage the 573
property on the owner's behalf may file or update any 574
information, or do anything otherwise required by this section, 575
on the owner's behalf. 576

Sec. 5325.01. As used in this chapter: 577

(A) "Local government" means a township, county, or 578

municipal corporation.

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(B) "Short-term rental property" means a house, apartment,
condominium, cooperative unit, cabin, cottage, or bungalow, or
one or more rooms therein, that is, or are, furnished to
transient guests through use of a short-term rental platform and
offered to transients or travelers for a fee for a period of
thirty days or less, regardless of whether amenities, including
meals, daily housekeeping, concierge services, or linen
services, are provided. A "short-term rental property" does not
include a homestead, as that term is defined in section 323.152
of the Revised Code, or a manufactured or mobile home owned and
occupied as a home by an individual whose domicile is in this
state.

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(C) "Short-term rental platform" means a person that
operates a business platform that uses any online-enabled
application, software, web site, or system to connect owners of
short-term rental properties to transient guests, as defined in
section 5739.01 of the Revised Code, to enable the lodging of
guests for consideration.

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Sec. 5325.02. No local government shall adopt or enforce
an ordinance, resolution, regulation, restriction, or other
requirement that does any of the following:

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(A) Prohibits all short-term rental properties;

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(B) Creates a lottery system to be eligible to own or
operate a short-term rental property;

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(C) Uses zoning requirements to prohibit or limit short-
term rental properties in areas that are zoned to allow for
residential use;

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(D) Restricts the number of short-term rental properties a

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person may operate; 608

(E) Requires the owner to occupy the short-term rental 609
property. 610

Sec. 5325.03. A local government may require registration 611
or licensing of short-term rental properties. Any fee associated 612
with a registration or licensing of a short-term rental property 613
is subject to both of the following: 614

(A) The amount of the fee shall not exceed two hundred 615
fifty dollars per year for each short-term rental property. 616

(B) Fees collected by the local government shall be used 617
only for the enforcement of regulations on short-term rental 618
properties. 619

Sec. 5325.04. A local government may adopt and enforce an 620
ordinance, resolution, regulation, restriction, or other 621
requirement concerning any of the following: 622

(A) Requiring short-term rental properties to have at 623
least one on-site parking space; 624

(B) Requiring short-term rental properties to have on-site 625
trash receptacles; 626

(C) Occupancy limits for short-term rental properties; 627

(D) Property inspection for short-term rental properties; 628

(E) Safety requirements for short-term rental properties, 629
including functioning windows, ingress and egress standards, and 630
fire extinguishers. 631

Sec. 5325.05. A local government may impose penalties on 632
the owner or operator of a short-term rental property for 633
failure to register or obtain a license, as applicable, or for 634

failure to comply with a local ordinance, resolution, 635
regulation, restriction, or other requirement. 636

Sec. 5713.041. Each separate parcel of real property shall 637
be classified by the county auditor according to its principal, 638
current use. Vacant lots and tracts of land upon which there are 639
no structures or improvements shall be classified in accordance 640
with their location and their highest and best probable legal 641
use. In the case of lands containing or producing minerals, the 642
minerals or any rights to the minerals that are listed and taxed 643
separately from such lands shall be separately classified if the 644
lands are also used for agricultural purposes, whether or not 645
the fee of the soil and the right to the minerals are owned by 646
and assessed for taxation against the same person. For purposes 647
of this section, lands and improvements thereon used for 648
residential or agricultural purposes shall be classified as 649
residential/agricultural real property, and all other lands and 650
improvements thereon and minerals or rights to minerals shall be 651
classified as nonresidential/agricultural real property. Each 652
year the auditor shall reclassify each parcel of real property 653
whose principal, current use has changed from the preceding year 654
to a use appropriate to classification in the other class. 655
Except as otherwise provided in division (B) of section 5709.40, 656
division (B) of section 5709.41, division (A) (2) of section 657
5709.73, or division (D) of section 5709.77 of the Revised Code, 658
the classification required by this section is solely for the 659
purpose of making the reductions in taxes required by section 660
319.301 of the Revised Code, and this section shall not apply 661
for purposes of classifying real property for any other purpose 662
authorized or required by law or by rule of the tax 663
commissioner. 664

The commissioner shall adopt rules governing the 665

classification of property under this section, and no property 666
shall be so classified except in accordance with such rules._ 667
Pursuant to such rules, for residential/agricultural real 668
property, the commissioner shall use a distinct land use code to 669
identify short-term rental property, as that term is defined in 670
section 5325.01 of the Revised Code, within that class. 671

Sec. 5715.012. The tax commissioner shall make sales- 672
assessment ratio studies of sales and assessments of real 673
property for the purpose of determining the common level of 674
assessment of real property within the counties pursuant to 675
section 5715.19 of the Revised Code and for the purpose of 676
equalization. Such studies shall be based on a representative 677
sampling during the three years prior to the tax year to which 678
the sample is applied of open market arms' length sales by a 679
willing seller to a willing buyer for a current like use within 680
the class or classes of real property sampled by the board. 681
Where there are not sufficient arms' length sales to constitute 682
a representative sampling for such studies within a class, the 683
commissioner may also conduct appraisals of real property in 684
that class, which shall be a part of such studies. Such studies 685
and other information of the commissioner may be used by the 686
commissioner as guidelines, where applicable, in the 687
equalization of a class or classes of real property. Such 688
studies or other information of the commissioner shall not be 689
applied by the commissioner on a taxing district, countywide, or 690
statewide basis for the purpose of equalization unless the 691
commissioner first finds there are sufficient arms' length sales 692
for a like use included in the sample in a class, or arms' 693
length sales and appraisals conducted by the commissioner for a 694
like use included in the sample in a class, to provide an 695
indication that said sales or sales and appraisals in the class 696

are representative of all parcels in the class.

In addition, the commissioner shall make other studies of the value of real property within the counties which may be used as guidelines, where applicable, in the equalization of a class or classes of real property. For the purpose of determining the class or classes subject to any study required or authorized under this section, the commissioner shall not include short-term rental property, as defined in section 5325.01 of the Revised Code, in the same class as any other property classified as to use as residential property.

Sec. 5739.01. As used in this chapter:

(A) "Person" includes individuals, receivers, assignees, trustees in bankruptcy, estates, firms, partnerships, associations, joint-stock companies, joint ventures, clubs, societies, corporations, the state and its political subdivisions, and combinations of individuals of any form.

(B) "Sale" and "selling" include all of the following transactions for a consideration in any manner, whether absolutely or conditionally, whether for a price or rental, in money or by exchange, and by any means whatsoever:

(1) All transactions by which title or possession, or both, of tangible personal property, is or is to be transferred, or a license to use or consume tangible personal property is or is to be granted;

(2) All transactions by which lodging by a hotel or short-term rental property is or is to be furnished to transient guests;

(3) All transactions by which:

(a) An item of tangible personal property is or is to be 725
repaired, except property, the purchase of which would not be 726
subject to the tax imposed by section 5739.02 of the Revised 727
Code; 728

(b) An item of tangible personal property is or is to be 729
installed, except property, the purchase of which would not be 730
subject to the tax imposed by section 5739.02 of the Revised 731
Code or property that is or is to be incorporated into and will 732
become a part of a production, transmission, transportation, or 733
distribution system for the delivery of a public utility 734
service; 735

(c) The service of washing, cleaning, waxing, polishing, 736
or painting a motor vehicle is or is to be furnished; 737

(d) Laundry and dry cleaning services are or are to be 738
provided; 739

(e) Automatic data processing, computer services, or 740
electronic information services are or are to be provided for 741
use in business when the true object of the transaction is the 742
receipt by the consumer of automatic data processing, computer 743
services, or electronic information services rather than the 744
receipt of personal or professional services to which automatic 745
data processing, computer services, or electronic information 746
services are incidental or supplemental. Notwithstanding any 747
other provision of this chapter, such transactions that occur 748
between members of an affiliated group are not sales. An 749
"affiliated group" means two or more persons related in such a 750
way that one person owns or controls the business operation of 751
another member of the group. In the case of corporations with 752
stock, one corporation owns or controls another if it owns more 753
than fifty per cent of the other corporation's common stock with 754

voting rights. 755

(f) Telecommunications service, including prepaid calling 756
service, prepaid wireless calling service, or ancillary service, 757
is or is to be provided, but not including coin-operated 758
telephone service; 759

(g) Landscaping and lawn care service is or is to be 760
provided; 761

(h) Private investigation and security service is or is to 762
be provided; 763

(i) Information services or tangible personal property is 764
provided or ordered by means of a nine hundred telephone call; 765

(j) Building maintenance and janitorial service is or is 766
to be provided; 767

(k) Exterminating service is or is to be provided; 768

(l) Physical fitness facility service is or is to be 769
provided; 770

(m) Recreation and sports club service is or is to be 771
provided; 772

(n) Satellite broadcasting service is or is to be 773
provided; 774

(o) Personal care service is or is to be provided to an 775
individual. As used in this division, "personal care service" 776
includes skin care, the application of cosmetics, manicuring, 777
pedicuring, hair removal, tattooing, body piercing, tanning, 778
massage, and other similar services. "Personal care service" 779
does not include a service provided by or on the order of a 780
licensed physician, certified nurse-midwife, clinical nurse 781

specialist, certified nurse practitioner, or chiropractor, or 782
the cutting, coloring, or styling of an individual's hair. 783

(p) The transportation of persons by motor vehicle or 784
aircraft is or is to be provided, when the transportation is 785
entirely within this state, except for transportation provided 786
by an ambulance service, by a transit bus, as defined in section 787
5735.01 of the Revised Code, and transportation provided by a 788
citizen of the United States holding a certificate of public 789
convenience and necessity issued under 49 U.S.C. 41102; 790

(q) Motor vehicle towing service is or is to be provided. 791
As used in this division, "motor vehicle towing service" means 792
the towing or conveyance of a wrecked, disabled, or illegally 793
parked motor vehicle. 794

(r) Snow removal service is or is to be provided. As used 795
in this division, "snow removal service" means the removal of 796
snow by any mechanized means, but does not include the providing 797
of such service by a person that has less than five thousand 798
dollars in sales of such service during the calendar year. 799

(s) Electronic publishing service is or is to be provided 800
to a consumer for use in business, except that such transactions 801
occurring between members of an affiliated group, as defined in 802
division (B) (3) (e) of this section, are not sales. 803

(4) All transactions by which printed, imprinted, 804
overprinted, lithographic, multilithic, blueprinted, 805
photostatic, or other productions or reproductions of written or 806
graphic matter are or are to be furnished or transferred; 807

(5) The production or fabrication of tangible personal 808
property for a consideration for consumers who furnish either 809
directly or indirectly the materials used in the production of 810

fabrication work; and include the furnishing, preparing, or 811
serving for a consideration of any tangible personal property 812
consumed on the premises of the person furnishing, preparing, or 813
serving such tangible personal property. Except as provided in 814
section 5739.03 of the Revised Code, a construction contract 815
pursuant to which tangible personal property is or is to be 816
incorporated into a structure or improvement on and becoming a 817
part of real property is not a sale of such tangible personal 818
property. The construction contractor is the consumer of such 819
tangible personal property, provided that the sale and 820
installation of carpeting, the sale and installation of 821
agricultural land tile, the sale and erection or installation of 822
portable grain bins, or the provision of landscaping and lawn 823
care service and the transfer of property as part of such 824
service is never a construction contract. 825

As used in division (B) (5) of this section: 826

(a) "Agricultural land tile" means fired clay or concrete 827
tile, or flexible or rigid perforated plastic pipe or tubing, 828
incorporated or to be incorporated into a subsurface drainage 829
system appurtenant to land used or to be used primarily in 830
production by farming, agriculture, horticulture, or 831
floriculture. The term does not include such materials when they 832
are or are to be incorporated into a drainage system appurtenant 833
to a building or structure even if the building or structure is 834
used or to be used in such production. 835

(b) "Portable grain bin" means a structure that is used or 836
to be used by a person engaged in farming or agriculture to 837
shelter the person's grain and that is designed to be 838
disassembled without significant damage to its component parts. 839

(6) All transactions in which all of the shares of stock 840

of a closely held corporation are transferred, or an ownership 841
interest in a pass-through entity, as defined in section 5733.04 842
of the Revised Code, is transferred, if the corporation or pass- 843
through entity is not engaging in business and its entire assets 844
consist of boats, planes, motor vehicles, or other tangible 845
personal property operated primarily for the use and enjoyment 846
of the shareholders or owners; 847

(7) All transactions in which a warranty, maintenance or 848
service contract, or similar agreement by which the vendor of 849
the warranty, contract, or agreement agrees to repair or 850
maintain the tangible personal property of the consumer is or is 851
to be provided; 852

(8) The transfer of copyrighted motion picture films used 853
solely for advertising purposes, except that the transfer of 854
such films for exhibition purposes is not a sale; 855

(9) All transactions by which tangible personal property 856
is or is to be stored, except such property that the consumer of 857
the storage holds for sale in the regular course of business; 858

(10) All transactions in which "guaranteed auto 859
protection" is provided whereby a person promises to pay to the 860
consumer the difference between the amount the consumer receives 861
from motor vehicle insurance and the amount the consumer owes to 862
a person holding title to or a lien on the consumer's motor 863
vehicle in the event the consumer's motor vehicle suffers a 864
total loss under the terms of the motor vehicle insurance policy 865
or is stolen and not recovered, if the protection and its price 866
are included in the purchase or lease agreement; 867

(11) (a) Except as provided in division (B) (11) (b) of this 868
section, all transactions by which health care services are paid 869

for, reimbursed, provided, delivered, arranged for, or otherwise 870
made available by a medicaid health insuring corporation 871
pursuant to the corporation's contract with the state. 872

(b) If the centers for medicare and medicaid services of 873
the United States department of health and human services 874
determines that the taxation of transactions described in 875
division (B)(11)(a) of this section constitutes an impermissible 876
health care-related tax under the "Social Security Act," section 877
1903(w), 42 U.S.C. 1396b(w), and regulations adopted thereunder, 878
the medicaid director shall notify the tax commissioner of that 879
determination. Beginning with the first day of the month 880
following that notification, the transactions described in 881
division (B)(11)(a) of this section are not sales for the 882
purposes of this chapter or Chapter 5741. of the Revised Code. 883
The tax commissioner shall order that the collection of taxes 884
under sections 5739.02, 5739.021, 5739.023, 5739.026, 5741.02, 885
5741.021, 5741.022, and 5741.023 of the Revised Code shall cease 886
for transactions occurring on or after that date. 887

(12) All transactions by which a specified digital product 888
is provided for permanent use or less than permanent use, 889
regardless of whether continued payment is required. 890

(13) All transactions by a delivery network company for 891
the company's delivery network services, provided the company 892
has a waiver issued under section 5741.072 of the Revised Code. 893

Except as provided in this section, "sale" and "selling" 894
do not include transfers of interest in leased property where 895
the original lessee and the terms of the original lease 896
agreement remain unchanged, or professional, insurance, or 897
personal service transactions that involve the transfer of 898
tangible personal property as an inconsequential element, for 899

which no separate charges are made. 900

(C) "Vendor" means the person providing the service or by 901
whom the transfer effected or license given by a sale is or is 902
to be made or given and, for sales described in division (B)(3) 903
(i) of this section, the telecommunications service vendor that 904
provides the nine hundred telephone service; if two or more 905
persons are engaged in business at the same place of business 906
under a single trade name in which all collections on account of 907
sales by each are made, such persons shall constitute a single 908
vendor. 909

Physicians, certified nurse-midwives, clinical nurse 910
specialists, certified nurse practitioners, dentists, hospitals, 911
and veterinarians who are engaged in selling tangible personal 912
property as received from others, such as eyeglasses, 913
mouthwashes, dentifrices, or similar articles, are vendors. 914
Veterinarians who are engaged in transferring to others for a 915
consideration drugs, the dispensing of which does not require an 916
order of a licensed veterinarian, physician, certified nurse- 917
midwife, clinical nurse specialist, or certified nurse 918
practitioner under federal law, are vendors. 919

The operator of any peer-to-peer car sharing program shall 920
be considered to be the vendor. 921

The operator of a short-term rental platform shall be 922
considered to be the vendor on all transactions by which lodging 923
by a hotel or short-term rental property is or is to be 924
furnished to transient guests through use of the platform. 925

(D)(1) "Consumer" means the person for whom the service is 926
provided, to whom the transfer effected or license given by a 927
sale is or is to be made or given, to whom the service described 928

in division (B) (3) (f) or (i) of this section is charged, or to 929
whom the admission is granted. 930

(2) Physicians, certified nurse-midwives, clinical nurse 931
specialists, certified nurse practitioners, dentists, hospitals, 932
and blood banks operated by nonprofit institutions and persons 933
licensed to practice veterinary medicine, surgery, and dentistry 934
are consumers of all tangible personal property and services 935
purchased by them in connection with the practice of medicine, 936
dentistry, the rendition of hospital or blood bank service, or 937
the practice of veterinary medicine, surgery, and dentistry. In 938
addition to being consumers of drugs administered by them or by 939
their assistants according to their direction, veterinarians 940
also are consumers of drugs that under federal law may be 941
dispensed only by or upon the order of a licensed veterinarian, 942
physician, certified nurse-midwife, clinical nurse specialist, 943
or certified nurse practitioner, when transferred by them to 944
others for a consideration to provide treatment to animals as 945
directed by the veterinarian. 946

(3) A person who performs a facility management, or 947
similar service contract for a contractee is a consumer of all 948
tangible personal property and services purchased for use in 949
connection with the performance of such contract, regardless of 950
whether title to any such property vests in the contractee. The 951
purchase of such property and services is not subject to the 952
exception for resale under division (E) of this section. 953

(4) (a) In the case of a person who purchases printed 954
matter for the purpose of distributing it or having it 955
distributed to the public or to a designated segment of the 956
public, free of charge, that person is the consumer of that 957
printed matter, and the purchase of that printed matter for that 958

purpose is a sale. 959

(b) In the case of a person who produces, rather than 960
purchases, printed matter for the purpose of distributing it or 961
having it distributed to the public or to a designated segment 962
of the public, free of charge, that person is the consumer of 963
all tangible personal property and services purchased for use or 964
consumption in the production of that printed matter. That 965
person is not entitled to claim exemption under division (B) (42) 966
(f) of section 5739.02 of the Revised Code for any material 967
incorporated into the printed matter or any equipment, supplies, 968
or services primarily used to produce the printed matter. 969

(c) The distribution of printed matter to the public or to 970
a designated segment of the public, free of charge, is not a 971
sale to the members of the public to whom the printed matter is 972
distributed or to any persons who purchase space in the printed 973
matter for advertising or other purposes. 974

(5) A person who makes sales of any of the services listed 975
in division (B) (3) of this section is the consumer of any 976
tangible personal property used in performing the service. The 977
purchase of that property is not subject to the resale exception 978
under division (E) of this section. 979

(6) A person who engages in highway transportation for 980
hire is the consumer of all packaging materials purchased by 981
that person and used in performing the service, except for 982
packaging materials sold by such person in a transaction 983
separate from the service. 984

(7) In the case of a transaction for health care services 985
under division (B) (11) of this section, a medicaid health 986
insuring corporation is the consumer of such services. The 987

purchase of such services by a medicaid health insuring 988
corporation is not subject to the exception for resale under 989
division (E) of this section or to the exemptions provided under 990
divisions (B) (12), (18), (19), and (22) of section 5739.02 of 991
the Revised Code. 992

(E) "Retail sale" and "sales at retail" include all sales, 993
except those in which the purpose of the consumer is to resell 994
the thing transferred or benefit of the service provided, by a 995
person engaging in business, in the form in which the same is, 996
or is to be, received by the person. 997

(F) "Business" includes any activity engaged in by any 998
person with the object of gain, benefit, or advantage, either 999
direct or indirect. "Business" does not include the activity of 1000
a person in managing and investing the person's own funds. 1001

(G) "Engaging in business" means commencing, conducting, 1002
or continuing in business, and liquidating a business when the 1003
liquidator thereof holds itself out to the public as conducting 1004
such business. Making a casual sale is not engaging in business. 1005

(H) (1) (a) "Price," except as provided in divisions (H) (2), 1006
(3), and (4) of this section, means the total amount of 1007
consideration, including cash, credit, property, and services, 1008
for which tangible personal property or services are sold, 1009
leased, or rented, valued in money, whether received in money or 1010
otherwise, without any deduction for any of the following: 1011

(i) The vendor's cost of the property sold; 1012

(ii) The cost of materials used, labor or service costs, 1013
interest, losses, all costs of transportation to the vendor, all 1014
taxes imposed on the vendor, including the tax imposed under 1015
Chapter 5751. of the Revised Code, and any other expense of the 1016

vendor; 1017

(iii) Charges by the vendor for any services necessary to 1018
complete the sale; 1019

(iv) Delivery charges. As used in this division, "delivery 1020
charges" means charges by the vendor for preparation and 1021
delivery to a location designated by the consumer of tangible 1022
personal property or a service, including transportation, 1023
shipping, postage, handling, crating, and packing. 1024

(v) Installation charges; 1025

(vi) Credit for any trade-in. 1026

(b) "Price" includes consideration received by the vendor 1027
from a third party, if the vendor actually receives the 1028
consideration from a party other than the consumer, and the 1029
consideration is directly related to a price reduction or 1030
discount on the sale; the vendor has an obligation to pass the 1031
price reduction or discount through to the consumer; the amount 1032
of the consideration attributable to the sale is fixed and 1033
determinable by the vendor at the time of the sale of the item 1034
to the consumer; and one of the following criteria is met: 1035

(i) The consumer presents a coupon, certificate, or other 1036
document to the vendor to claim a price reduction or discount 1037
where the coupon, certificate, or document is authorized, 1038
distributed, or granted by a third party with the understanding 1039
that the third party will reimburse any vendor to whom the 1040
coupon, certificate, or document is presented; 1041

(ii) The consumer identifies the consumer's self to the 1042
seller as a member of a group or organization entitled to a 1043
price reduction or discount. A preferred customer card that is 1044
available to any patron does not constitute membership in such a 1045

group or organization. 1046

(iii) The price reduction or discount is identified as a 1047
third party price reduction or discount on the invoice received 1048
by the consumer, or on a coupon, certificate, or other document 1049
presented by the consumer. 1050

(c) "Price" does not include any of the following: 1051

(i) Discounts, including cash, term, or coupons that are 1052
not reimbursed by a third party that are allowed by a vendor and 1053
taken by a consumer on a sale; 1054

(ii) Interest, financing, and carrying charges from credit 1055
extended on the sale of tangible personal property or services, 1056
if the amount is separately stated on the invoice, bill of sale, 1057
or similar document given to the purchaser; 1058

(iii) Any taxes legally imposed directly on the consumer 1059
that are separately stated on the invoice, bill of sale, or 1060
similar document given to the consumer. For the purpose of this 1061
division, the tax imposed under Chapter 5751. of the Revised 1062
Code is not a tax directly on the consumer, even if the tax or a 1063
portion thereof is separately stated. 1064

(iv) Notwithstanding divisions (H) (1) (b) (i) to (iii) of 1065
this section, any discount allowed by an automobile manufacturer 1066
to its employee, or to the employee of a supplier, on the 1067
purchase of a new motor vehicle from a new motor vehicle dealer 1068
in this state. 1069

(v) The dollar value of a gift card that is not sold by a 1070
vendor or purchased by a consumer and that is redeemed by the 1071
consumer in purchasing tangible personal property or services if 1072
the vendor is not reimbursed and does not receive compensation 1073
from a third party to cover all or part of the gift card value. 1074

For the purposes of this division, a gift card is not sold by a 1075
vendor or purchased by a consumer if it is distributed pursuant 1076
to an awards, loyalty, or promotional program. Past and present 1077
purchases of tangible personal property or services by the 1078
consumer shall not be treated as consideration exchanged for a 1079
gift card. 1080

(2) In the case of a sale of any new motor vehicle by a 1081
new motor vehicle dealer, as defined in section 4517.01 of the 1082
Revised Code, in which another motor vehicle is accepted by the 1083
dealer as part of the consideration received, "price" has the 1084
same meaning as in division (H)(1) of this section, reduced by 1085
the credit afforded the consumer by the dealer for the motor 1086
vehicle received in trade. 1087

(3) In the case of a sale of any watercraft or outboard 1088
motor by a watercraft dealer licensed in accordance with section 1089
1547.543 of the Revised Code, in which another watercraft, 1090
watercraft and trailer, or outboard motor is accepted by the 1091
dealer as part of the consideration received, "price" has the 1092
same meaning as in division (H)(1) of this section, reduced by 1093
the credit afforded the consumer by the dealer for the 1094
watercraft, watercraft and trailer, or outboard motor received 1095
in trade. As used in this division, "watercraft" includes an 1096
outdrive unit attached to the watercraft. 1097

(4) In the case of transactions for health care services 1098
under division (B)(11) of this section, "price" means the amount 1099
of managed care premiums received each month by a medicaid 1100
health insuring corporation. 1101

(I) "Receipts" means the total amount of the prices of the 1102
sales of vendors, provided that the dollar value of gift cards 1103
distributed pursuant to an awards, loyalty, or promotional 1104

program, and cash discounts allowed and taken on sales at the 1105
time they are consummated are not included, minus any amount 1106
deducted as a bad debt pursuant to section 5739.121 of the 1107
Revised Code. "Receipts" does not include the sale price of 1108
property returned or services rejected by consumers when the 1109
full sale price and tax are refunded either in cash or by 1110
credit. 1111

(J) "Place of business" means any location at which a 1112
person engages in business. 1113

(K) "Premises" includes any real property or portion 1114
thereof upon which any person engages in selling tangible 1115
personal property at retail or making retail sales and also 1116
includes any real property or portion thereof designated for, or 1117
devoted to, use in conjunction with the business engaged in by 1118
such person. 1119

(L) "Casual sale" means a sale of an item of tangible 1120
personal property, in person or online, that was obtained by the 1121
person making the sale, through purchase or otherwise, for the 1122
person's own use and was previously subject to any state's 1123
taxing jurisdiction on its sale or use, and includes such items 1124
acquired for the seller's use that are sold by an auctioneer 1125
employed directly by the person for such purpose, provided the 1126
location of such sales is not the auctioneer's physical 1127
permanent place of business. As used in this division, 1128
"permanent place of business" includes any physical location 1129
where such auctioneer has conducted more than two auctions 1130
during the year. 1131

(M) "Hotel" means every establishment kept, used, 1132
maintained, advertised, or held out to the public to be a place 1133
where sleeping accommodations are offered to guests, in which 1134

five or more rooms are used for the accommodation of such 1135
guests, whether the rooms are in one or several structures, 1136
~~except as otherwise provided in section 5739.091 of the Revised~~ 1137
Code. 1138

(N) "Transient guests" means persons occupying a room or 1139
rooms for sleeping accommodations for less than thirty 1140
consecutive days. 1141

(O) "Making retail sales" means the effecting of 1142
transactions wherein one party is obligated to pay the price and 1143
the other party is obligated to provide a service or to transfer 1144
title to or possession of the item sold. "Making retail sales" 1145
does not include the preliminary acts of promoting or soliciting 1146
the retail sales, other than the distribution of printed matter 1147
which displays or describes and prices the item offered for 1148
sale, nor does it include delivery of a predetermined quantity 1149
of tangible personal property or transportation of property or 1150
personnel to or from a place where a service is performed. 1151

(P) "Used directly in the rendition of a public utility 1152
service" means that property that is to be incorporated into and 1153
will become a part of the consumer's production, transmission, 1154
transportation, or distribution system and that retains its 1155
classification as tangible personal property after such 1156
incorporation; fuel or power used in the production, 1157
transmission, transportation, or distribution system; and 1158
tangible personal property used in the repair and maintenance of 1159
the production, transmission, transportation, or distribution 1160
system, including only such motor vehicles as are specially 1161
designed and equipped for such use. Tangible personal property 1162
and services used primarily in providing highway transportation 1163
for hire are not used directly in the rendition of a public 1164

utility service. In this definition, "public utility" includes a
citizen of the United States holding, and required to hold, a
certificate of public convenience and necessity issued under 49
U.S.C. 41102.

(Q) "Refining" means removing or separating a desirable
product from raw or contaminated materials by distillation or
physical, mechanical, or chemical processes.

(R) "Assembly" and "assembling" mean attaching or fitting
together parts to form a product, but do not include packaging a
product.

(S) "Manufacturing operation" means a process in which
materials are changed, converted, or transformed into a
different state or form from which they previously existed and
includes refining materials, assembling parts, and preparing raw
materials and parts by mixing, measuring, blending, or otherwise
committing such materials or parts to the manufacturing process.
"Manufacturing operation" does not include packaging.

(T) "Fiscal officer" means, with respect to a regional
transit authority, the secretary-treasurer thereof, and with
respect to a county that is a transit authority, the fiscal
officer of the county transit board if one is appointed pursuant
to section 306.03 of the Revised Code or the county auditor if
the board of county commissioners operates the county transit
system.

(U) "Transit authority" means a regional transit authority
created pursuant to section 306.31 of the Revised Code or a
county in which a county transit system is created pursuant to
section 306.01 of the Revised Code. For the purposes of this
chapter, a transit authority must extend to at least the entire

area of a single county. A transit authority that includes 1194
territory in more than one county must include all the area of 1195
the most populous county that is a part of such transit 1196
authority. County population shall be measured by the most 1197
recent census taken by the United States census bureau. 1198

(V) "Legislative authority" means, with respect to a 1199
regional transit authority, the board of trustees thereof, and 1200
with respect to a county that is a transit authority, the board 1201
of county commissioners. 1202

(W) "Territory of the transit authority" means all of the 1203
area included within the territorial boundaries of a transit 1204
authority as they from time to time exist. Such territorial 1205
boundaries must at all times include all the area of a single 1206
county or all the area of the most populous county that is a 1207
part of such transit authority. County population shall be 1208
measured by the most recent census taken by the United States 1209
census bureau. 1210

(X) "Providing a service" means providing or furnishing 1211
anything described in division (B) (3) of this section for 1212
consideration. 1213

(Y) (1) (a) "Automatic data processing" means processing of 1214
others' data, including keypunching or similar data entry 1215
services together with verification thereof, or providing access 1216
to computer equipment for the purpose of processing data. 1217

(b) "Computer services" means providing services 1218
consisting of specifying computer hardware configurations and 1219
evaluating technical processing characteristics, computer 1220
programming, and training of computer programmers and operators, 1221
provided in conjunction with and to support the sale, lease, or 1222

operation of taxable computer equipment or systems. 1223

(c) "Electronic information services" means providing 1224
access to computer equipment by means of telecommunications 1225
equipment for the purpose of either of the following: 1226

(i) Examining or acquiring data stored in or accessible to 1227
the computer equipment; 1228

(ii) Placing data into the computer equipment to be 1229
retrieved by designated recipients with access to the computer 1230
equipment. 1231

"Electronic information services" does not include 1232
electronic publishing. 1233

(d) "Automatic data processing, computer services, or 1234
electronic information services" shall not include personal or 1235
professional services. 1236

(2) As used in divisions (B) (3) (e) and (Y) (1) of this 1237
section, "personal and professional services" means all services 1238
other than automatic data processing, computer services, or 1239
electronic information services, including but not limited to: 1240

(a) Accounting and legal services such as advice on tax 1241
matters, asset management, budgetary matters, quality control, 1242
information security, and auditing and any other situation where 1243
the service provider receives data or information and studies, 1244
alters, analyzes, interprets, or adjusts such material; 1245

(b) Analyzing business policies and procedures; 1246

(c) Identifying management information needs; 1247

(d) Feasibility studies, including economic and technical 1248
analysis of existing or potential computer hardware or software 1249

needs and alternatives; 1250

(e) Designing policies, procedures, and custom software 1251
for collecting business information, and determining how data 1252
should be summarized, sequenced, formatted, processed, 1253
controlled, and reported so that it will be meaningful to 1254
management; 1255

(f) Developing policies and procedures that document how 1256
business events and transactions are to be authorized, executed, 1257
and controlled; 1258

(g) Testing of business procedures; 1259

(h) Training personnel in business procedure applications; 1260

(i) Providing credit information to users of such 1261
information by a consumer reporting agency, as defined in the 1262
"Fair Credit Reporting Act," 84 Stat. 1114, 1129 (1970), 15 1263
U.S.C. 1681a(f), or as hereafter amended, including but not 1264
limited to gathering, organizing, analyzing, recording, and 1265
furnishing such information by any oral, written, graphic, or 1266
electronic medium; 1267

(j) Providing debt collection services by any oral, 1268
written, graphic, or electronic means; 1269

(k) Providing digital advertising services; 1270

(l) Providing services to electronically file any federal, 1271
state, or local individual income tax return, report, or other 1272
related document or schedule with a federal, state, or local 1273
government entity or to electronically remit a payment of any 1274
such individual income tax to such an entity. For the purpose of 1275
this division, "individual income tax" does not include federal, 1276
state, or local taxes withheld by an employer from an employee's 1277

compensation. 1278

The services listed in divisions (Y) (2) (a) to (l) of this 1279
section are not automatic data processing or computer services. 1280

(Z) "Highway transportation for hire" means the 1281
transportation of personal property belonging to others for 1282
consideration by any of the following: 1283

(1) The holder of a permit or certificate issued by this 1284
state or the United States authorizing the holder to engage in 1285
transportation of personal property belonging to others for 1286
consideration over or on highways, roadways, streets, or any 1287
similar public thoroughfare; 1288

(2) A person who engages in the transportation of personal 1289
property belonging to others for consideration over or on 1290
highways, roadways, streets, or any similar public thoroughfare 1291
but who could not have engaged in such transportation on 1292
December 11, 1985, unless the person was the holder of a permit 1293
or certificate of the types described in division (Z) (1) of this 1294
section; 1295

(3) A person who leases a motor vehicle to and operates it 1296
for a person described by division (Z) (1) or (2) of this 1297
section. 1298

"Highway transportation for hire" does not include 1299
delivery network services. 1300

(AA) (1) "Telecommunications service" means the electronic 1301
transmission, conveyance, or routing of voice, data, audio, 1302
video, or any other information or signals to a point, or 1303
between or among points. "Telecommunications service" includes 1304
such transmission, conveyance, or routing in which computer 1305
processing applications are used to act on the form, code, or 1306

protocol of the content for purposes of transmission, 1307
conveyance, or routing without regard to whether the service is 1308
referred to as voice-over internet protocol service or is 1309
classified by the federal communications commission as enhanced 1310
or value-added. "Telecommunications service" does not include 1311
any of the following: 1312

(a) Data processing and information services that allow 1313
data to be generated, acquired, stored, processed, or retrieved 1314
and delivered by an electronic transmission to a consumer where 1315
the consumer's primary purpose for the underlying transaction is 1316
the processed data or information; 1317

(b) Installation or maintenance of wiring or equipment on 1318
a customer's premises; 1319

(c) Tangible personal property; 1320

(d) Advertising, including directory advertising; 1321

(e) Billing and collection services provided to third 1322
parties; 1323

(f) Internet access service; 1324

(g) Radio and television audio and video programming 1325
services, regardless of the medium, including the furnishing of 1326
transmission, conveyance, and routing of such services by the 1327
programming service provider. Radio and television audio and 1328
video programming services include, but are not limited to, 1329
cable service, as defined in 47 U.S.C. 522(6), and audio and 1330
video programming services delivered by commercial mobile radio 1331
service providers, as defined in 47 C.F.R. 20.3; 1332

(h) Ancillary service; 1333

(i) Digital products delivered electronically, including 1334

software, music, video, reading materials, or ring tones. 1335

(2) "Ancillary service" means a service that is associated 1336
with or incidental to the provision of telecommunications 1337
service, including conference bridging service, detailed 1338
telecommunications billing service, directory assistance, 1339
vertical service, and voice mail service. As used in this 1340
division: 1341

(a) "Conference bridging service" means an ancillary 1342
service that links two or more participants of an audio or video 1343
conference call, including providing a telephone number. 1344
"Conference bridging service" does not include 1345
telecommunications services used to reach the conference bridge. 1346

(b) "Detailed telecommunications billing service" means an 1347
ancillary service of separately stating information pertaining 1348
to individual calls on a customer's billing statement. 1349

(c) "Directory assistance" means an ancillary service of 1350
providing telephone number or address information. 1351

(d) "Vertical service" means an ancillary service that is 1352
offered in connection with one or more telecommunications 1353
services, which offers advanced calling features that allow 1354
customers to identify callers and manage multiple calls and call 1355
connections, including conference bridging service. 1356

(e) "Voice mail service" means an ancillary service that 1357
enables the customer to store, send, or receive recorded 1358
messages. "Voice mail service" does not include any vertical 1359
services that the customer may be required to have in order to 1360
utilize the voice mail service. 1361

(3) "900 service" means an inbound toll telecommunications 1362
service purchased by a subscriber that allows the subscriber's 1363

customers to call in to the subscriber's prerecorded 1364
announcement or live service, and which is typically marketed 1365
under the name "900 service" and any subsequent numbers 1366
designated by the federal communications commission. "900 1367
service" does not include the charge for collection services 1368
provided by the seller of the telecommunications service to the 1369
subscriber, or services or products sold by the subscriber to 1370
the subscriber's customer. 1371

(4) "Prepaid calling service" means the right to access 1372
exclusively telecommunications services, which must be paid for 1373
in advance and which enables the origination of calls using an 1374
access number or authorization code, whether manually or 1375
electronically dialed, and that is sold in predetermined units 1376
or dollars of which the number declines with use in a known 1377
amount. 1378

(5) "Prepaid wireless calling service" means a 1379
telecommunications service that provides the right to utilize 1380
mobile telecommunications service as well as other non- 1381
telecommunications services, including the download of digital 1382
products delivered electronically, and content and ancillary 1383
services, that must be paid for in advance and that is sold in 1384
predetermined units or dollars of which the number declines with 1385
use in a known amount. 1386

(6) "Value-added non-voice data service" means a 1387
telecommunications service in which computer processing 1388
applications are used to act on the form, content, code, or 1389
protocol of the information or data primarily for a purpose 1390
other than transmission, conveyance, or routing. 1391

(7) "Coin-operated telephone service" means a 1392
telecommunications service paid for by inserting money into a 1393

telephone accepting direct deposits of money to operate. 1394

(8) "Customer" has the same meaning as in section 5739.034 1395
of the Revised Code. 1396

(BB) "Laundry and dry cleaning services" means removing 1397
soil or dirt from towels, linens, articles of clothing, or other 1398
fabric items that belong to others and supplying towels, linens, 1399
articles of clothing, or other fabric items. "Laundry and dry 1400
cleaning services" does not include the provision of self- 1401
service facilities for use by consumers to remove soil or dirt 1402
from towels, linens, articles of clothing, or other fabric 1403
items. 1404

(CC) "Magazines distributed as controlled circulation 1405
publications" means magazines containing at least twenty-four 1406
pages, at least twenty-five per cent editorial content, issued 1407
at regular intervals four or more times a year, and circulated 1408
without charge to the recipient, provided that such magazines 1409
are not owned or controlled by individuals or business concerns 1410
which conduct such publications as an auxiliary to, and 1411
essentially for the advancement of the main business or calling 1412
of, those who own or control them. 1413

(DD) "Landscaping and lawn care service" means the 1414
services of planting, seeding, sodding, removing, cutting, 1415
trimming, pruning, mulching, aerating, applying chemicals, 1416
watering, fertilizing, and providing similar services to 1417
establish, promote, or control the growth of trees, shrubs, 1418
flowers, grass, ground cover, and other flora, or otherwise 1419
maintaining a lawn or landscape grown or maintained by the owner 1420
for ornamentation or other nonagricultural purpose. However, 1421
"landscaping and lawn care service" does not include the 1422
providing of such services by a person who has less than five 1423

thousand dollars in sales of such services during the calendar 1424
year. 1425

(EE) "Private investigation and security service" means 1426
the performance of any activity for which the provider of such 1427
service is required to be licensed pursuant to Chapter 4749. of 1428
the Revised Code, or would be required to be so licensed in 1429
performing such services in this state, and also includes the 1430
services of conducting polygraph examinations and of monitoring 1431
or overseeing the activities on or in, or the condition of, the 1432
consumer's home, business, or other facility by means of 1433
electronic or similar monitoring devices. "Private investigation 1434
and security service" does not include special duty services 1435
provided by off-duty police officers, deputy sheriffs, and other 1436
peace officers regularly employed by the state or a political 1437
subdivision. 1438

(FF) "Information services" means providing conversation, 1439
giving consultation or advice, playing or making a voice or 1440
other recording, making or keeping a record of the number of 1441
callers, and any other service provided to a consumer by means 1442
of a nine hundred telephone call, except when the nine hundred 1443
telephone call is the means by which the consumer makes a 1444
contribution to a recognized charity. 1445

(GG) "Research and development" means designing, creating, 1446
or formulating new or enhanced products, equipment, or 1447
manufacturing processes, and also means conducting scientific or 1448
technological inquiry and experimentation in the physical 1449
sciences with the goal of increasing scientific knowledge which 1450
may reveal the bases for new or enhanced products, equipment, or 1451
manufacturing processes. 1452

(HH) "Qualified research and development equipment" means 1453

either of the following: 1454

(1) Capitalized tangible personal property, and leased 1455
personal property that would be capitalized if purchased, used 1456
by a person primarily to perform research and development; 1457

(2) Any tangible personal property used by a megaproject 1458
operator primarily to perform research and development at the 1459
site of a megaproject that satisfies the criteria described in 1460
division (A) (11) (a) (ii) of section 122.17 of the Revised Code 1461
during the period that the megaproject operator has an agreement 1462
for such megaproject with the tax credit authority under 1463
division (D) of that section that remains in effect and has not 1464
expired or been terminated. 1465

"Qualified research and development equipment" does not 1466
include tangible personal property primarily used in testing, as 1467
defined in division (A) (4) of section 5739.011 of the Revised 1468
Code, or used for recording or storing test results, unless such 1469
property is primarily used by the consumer in testing the 1470
product, equipment, or manufacturing process being created, 1471
designed, or formulated by the consumer in the research and 1472
development activity or in recording or storing such test 1473
results. 1474

(II) "Building maintenance and janitorial service" means 1475
cleaning the interior or exterior of a building and any tangible 1476
personal property located therein or thereon, including any 1477
services incidental to such cleaning for which no separate 1478
charge is made. However, "building maintenance and janitorial 1479
service" does not include the providing of such service by a 1480
person who has less than five thousand dollars in sales of such 1481
service during the calendar year. As used in this division, 1482
"cleaning" does not include sanitation services necessary for an 1483

establishment described in 21 U.S.C. 608 to comply with rules 1484
and regulations adopted pursuant to that section. 1485

(JJ) "Exterminating service" means eradicating or 1486
attempting to eradicate vermin infestations from a building or 1487
structure, or the area surrounding a building or structure, and 1488
includes activities to inspect, detect, or prevent vermin 1489
infestation of a building or structure. 1490

(KK) "Physical fitness facility service" means all 1491
transactions by which a membership is granted, maintained, or 1492
renewed, including initiation fees, membership dues, renewal 1493
fees, monthly minimum fees, and other similar fees and dues, by 1494
a physical fitness facility such as an athletic club, health 1495
spa, or gymnasium, which entitles the member to use the facility 1496
for physical exercise. 1497

(LL) "Recreation and sports club service" means all 1498
transactions by which a membership is granted, maintained, or 1499
renewed, including initiation fees, membership dues, renewal 1500
fees, monthly minimum fees, and other similar fees and dues, by 1501
a recreation and sports club, which entitles the member to use 1502
the facilities of the organization. "Recreation and sports club" 1503
means an organization that has ownership of, or controls or 1504
leases on a continuing, long-term basis, the facilities used by 1505
its members and includes an aviation club, gun or shooting club, 1506
yacht club, card club, swimming club, tennis club, golf club, 1507
country club, riding club, amateur sports club, or similar 1508
organization. 1509

(MM) "Livestock" means farm animals commonly raised for 1510
food, food production, or other agricultural purposes, 1511
including, but not limited to, cattle, sheep, goats, swine, 1512
poultry, and captive deer. "Livestock" does not include 1513

invertebrates, amphibians, reptiles, domestic pets, animals for 1514
use in laboratories or for exhibition, or other animals not 1515
commonly raised for food or food production. 1516

(NN) "Livestock structure" means a building or structure 1517
used exclusively for the housing, raising, feeding, or 1518
sheltering of livestock, and includes feed storage or handling 1519
structures and structures for livestock waste handling. 1520

(OO) "Horticulture" means the growing, cultivation, and 1521
production of flowers, fruits, herbs, vegetables, sod, 1522
mushrooms, and nursery stock. As used in this division, "nursery 1523
stock" has the same meaning as in section 927.51 of the Revised 1524
Code. 1525

(PP) "Horticulture structure" means a building or 1526
structure used exclusively for the commercial growing, raising, 1527
or overwintering of horticultural products, and includes the 1528
area used for stocking, storing, and packing horticultural 1529
products when done in conjunction with the production of those 1530
products. 1531

(QQ) "Newspaper" means an unbound publication bearing a 1532
title or name that is regularly published, at least as 1533
frequently as biweekly, and distributed from a fixed place of 1534
business to the public in a specific geographic area, and that 1535
contains a substantial amount of news matter of international, 1536
national, or local events of interest to the general public. 1537

(RR) (1) "Feminine hygiene products" means tampons, panty 1538
liners, menstrual cups, sanitary napkins, and other similar 1539
tangible personal property designed for feminine hygiene in 1540
connection with the human menstrual cycle, but does not include 1541
grooming and hygiene products. 1542

(2) "Grooming and hygiene products" means soaps and 1543
cleaning solutions, shampoo, toothpaste, mouthwash, 1544
antiperspirants, and sun tan lotions and screens, regardless of 1545
whether any of these products are over-the-counter drugs. 1546

(3) "Over-the-counter drugs" means a drug that contains a 1547
label that identifies the product as a drug as required by 21 1548
C.F.R. 201.66, which label includes a drug facts panel or a 1549
statement of the active ingredients with a list of those 1550
ingredients contained in the compound, substance, or 1551
preparation. 1552

(SS) (1) "Lease" or "rental" means any transfer of the 1553
possession or control of tangible personal property for a fixed 1554
or indefinite term, for consideration. "Lease" or "rental" 1555
includes future options to purchase or extend, and agreements 1556
described in 26 U.S.C. 7701(h) (1) covering motor vehicles and 1557
trailers where the amount of consideration may be increased or 1558
decreased by reference to the amount realized upon the sale or 1559
disposition of the property. "Lease" or "rental" does not 1560
include: 1561

(a) A transfer of possession or control of tangible 1562
personal property under a security agreement or a deferred 1563
payment plan that requires the transfer of title upon completion 1564
of the required payments; 1565

(b) A transfer of possession or control of tangible 1566
personal property under an agreement that requires the transfer 1567
of title upon completion of required payments and payment of an 1568
option price that does not exceed the greater of one hundred 1569
dollars or one per cent of the total required payments; 1570

(c) Providing tangible personal property along with an 1571

operator for a fixed or indefinite period of time, if the 1572
operator is necessary for the property to perform as designed. 1573
For purposes of this division, the operator must do more than 1574
maintain, inspect, or set up the tangible personal property. 1575

(2) "Lease" and "rental," as defined in division (SS) of 1576
this section, shall not apply to leases or rentals that exist 1577
before June 26, 2003. 1578

(3) "Lease" and "rental" have the same meaning as in 1579
division (SS) (1) of this section regardless of whether a 1580
transaction is characterized as a lease or rental under 1581
generally accepted accounting principles, the Internal Revenue 1582
Code, Title XIII of the Revised Code, or other federal, state, 1583
or local laws. 1584

(TT) "Mobile telecommunications service" has the same 1585
meaning as in the "Mobile Telecommunications Sourcing Act," Pub. 1586
L. No. 106-252, 114 Stat. 631 (2000), 4 U.S.C.A. 124(7), as 1587
amended, and, on and after August 1, 2003, includes related fees 1588
and ancillary services, including universal service fees, 1589
detailed billing service, directory assistance, service 1590
initiation, voice mail service, and vertical services, such as 1591
caller ID and three-way calling. 1592

(UU) "Certified service provider" has the same meaning as 1593
in section 5740.01 of the Revised Code. 1594

(VV) "Satellite broadcasting service" means the 1595
distribution or broadcasting of programming or services by 1596
satellite directly to the subscriber's receiving equipment 1597
without the use of ground receiving or distribution equipment, 1598
except the subscriber's receiving equipment or equipment used in 1599
the uplink process to the satellite, and includes all service 1600

and rental charges, premium channels or other special services, 1601
installation and repair service charges, and any other charges 1602
having any connection with the provision of the satellite 1603
broadcasting service. 1604

(WW) "Tangible personal property" means personal property 1605
that can be seen, weighed, measured, felt, or touched, or that 1606
is in any other manner perceptible to the senses. For purposes 1607
of this chapter and Chapter 5741. of the Revised Code, "tangible 1608
personal property" includes motor vehicles, electricity, water, 1609
gas, steam, and prewritten computer software. 1610

(XX) "Municipal gas utility" means a municipal corporation 1611
that owns or operates a system for the distribution of natural 1612
gas. 1613

(YY) "Computer" means an electronic device that accepts 1614
information in digital or similar form and manipulates it for a 1615
result based on a sequence of instructions. 1616

(ZZ) "Computer software" means a set of coded instructions 1617
designed to cause a computer or automatic data processing 1618
equipment to perform a task. 1619

(AAA) "Delivered electronically" means delivery of 1620
computer software from the seller to the purchaser by means 1621
other than tangible storage media. 1622

(BBB) "Prewritten computer software" means computer 1623
software, including prewritten upgrades, that is not designed 1624
and developed by the author or other creator to the 1625
specifications of a specific purchaser. The combining of two or 1626
more prewritten computer software programs or prewritten 1627
portions thereof does not cause the combination to be other than 1628
prewritten computer software. "Prewritten computer software" 1629

includes software designed and developed by the author or other 1630
creator to the specifications of a specific purchaser when it is 1631
sold to a person other than the purchaser. If a person modifies 1632
or enhances computer software of which the person is not the 1633
author or creator, the person shall be deemed to be the author 1634
or creator only of such person's modifications or enhancements. 1635
Prewritten computer software or a prewritten portion thereof 1636
that is modified or enhanced to any degree, where such 1637
modification or enhancement is designed and developed to the 1638
specifications of a specific purchaser, remains prewritten 1639
computer software; provided, however, that where there is a 1640
reasonable, separately stated charge or an invoice or other 1641
statement of the price given to the purchaser for the 1642
modification or enhancement, the modification or enhancement 1643
shall not constitute prewritten computer software. 1644

(CCC) (1) "Food" means substances, whether in liquid, 1645
concentrated, solid, frozen, dried, or dehydrated form, that are 1646
sold for ingestion or chewing by humans and are consumed for 1647
their taste or nutritional value. "Food" does not include 1648
alcoholic beverages, dietary supplements, soft drinks, or 1649
tobacco. 1650

(2) As used in division (CCC) (1) of this section: 1651

(a) "Dietary supplements" means any product, other than 1652
tobacco, that is intended to supplement the diet and that is 1653
intended for ingestion in tablet, capsule, powder, softgel, 1654
gelcap, or liquid form, or, if not intended for ingestion in 1655
such a form, is not represented as conventional food for use as 1656
a sole item of a meal or of the diet; that is required to be 1657
labeled as a dietary supplement, identifiable by the "supplement 1658
facts" box found on the label, as required by 21 C.F.R. 101.36; 1659

and that contains one or more of the following dietary 1660
ingredients: 1661

(i) A vitamin; 1662

(ii) A mineral; 1663

(iii) An herb or other botanical; 1664

(iv) An amino acid; 1665

(v) A dietary substance for use by humans to supplement 1666
the diet by increasing the total dietary intake; 1667

(vi) A concentrate, metabolite, constituent, extract, or 1668
combination of any ingredient described in divisions (CCC) (2) (a) 1669
(i) to (v) of this section. 1670

(b) "Soft drinks" means nonalcoholic beverages that 1671
contain natural or artificial sweeteners. "Soft drinks" does not 1672
include beverages that contain milk or milk products, soy, rice, 1673
or similar milk substitutes, or that contains greater than fifty 1674
per cent vegetable or fruit juice by volume. 1675

(DDD) "Drug" means a compound, substance, or preparation, 1676
and any component of a compound, substance, or preparation, 1677
other than food, dietary supplements, or alcoholic beverages 1678
that is recognized in the official United States pharmacopoeia, 1679
official homeopathic pharmacopoeia of the United States, or 1680
official national formulary, and supplements to them; is 1681
intended for use in the diagnosis, cure, mitigation, treatment, 1682
or prevention of disease; or is intended to affect the structure 1683
or any function of the body. 1684

(EEE) "Prescription" means an order, formula, or recipe 1685
issued in any form of oral, written, electronic, or other means 1686
of transmission by a duly licensed practitioner authorized by 1687

the laws of this state to issue a prescription. 1688

(FFF) "Durable medical equipment" means equipment, 1689
including repair and replacement parts for such equipment, that 1690
can withstand repeated use, is primarily and customarily used to 1691
serve a medical purpose, generally is not useful to a person in 1692
the absence of illness or injury, and is not worn in or on the 1693
body. "Durable medical equipment" does not include mobility 1694
enhancing equipment. 1695

(GGG) "Mobility enhancing equipment" means equipment, 1696
including repair and replacement parts for such equipment, that 1697
is primarily and customarily used to provide or increase the 1698
ability to move from one place to another and is appropriate for 1699
use either in a home or a motor vehicle, that is not generally 1700
used by persons with normal mobility, and that does not include 1701
any motor vehicle or equipment on a motor vehicle normally 1702
provided by a motor vehicle manufacturer. "Mobility enhancing 1703
equipment" does not include durable medical equipment. 1704

(HHH) "Prosthetic device" means a replacement, corrective, 1705
or supportive device, including repair and replacement parts for 1706
the device, worn on or in the human body to artificially replace 1707
a missing portion of the body, prevent or correct physical 1708
deformity or malfunction, or support a weak or deformed portion 1709
of the body. As used in this division, before July 1, 2019, 1710
"prosthetic device" does not include corrective eyeglasses, 1711
contact lenses, or dental prosthesis. On or after July 1, 2019, 1712
"prosthetic device" does not include dental prosthesis but does 1713
include corrective eyeglasses or contact lenses. 1714

(III) (1) "Fractional aircraft ownership program" means a 1715
program in which persons within an affiliated group sell and 1716
manage fractional ownership program aircraft, provided that at 1717

least one hundred airworthy aircraft are operated in the program 1718
and the program meets all of the following criteria: 1719

(a) Management services are provided by at least one 1720
program manager within an affiliated group on behalf of the 1721
fractional owners. 1722

(b) Each program aircraft is owned or possessed by at 1723
least one fractional owner. 1724

(c) Each fractional owner owns or possesses at least a 1725
one-sixteenth interest in at least one fixed-wing program 1726
aircraft. 1727

(d) A dry-lease aircraft interchange arrangement is in 1728
effect among all of the fractional owners. 1729

(e) Multi-year program agreements are in effect regarding 1730
the fractional ownership, management services, and dry-lease 1731
aircraft interchange arrangement aspects of the program. 1732

(2) As used in division (III) (1) of this section: 1733

(a) "Affiliated group" has the same meaning as in division 1734
(B) (3) (e) of this section. 1735

(b) "Fractional owner" means a person that owns or 1736
possesses at least a one-sixteenth interest in a program 1737
aircraft and has entered into the agreements described in 1738
division (III) (1) (e) of this section. 1739

(c) "Fractional ownership program aircraft" or "program 1740
aircraft" means a turbojet aircraft that is owned or possessed 1741
by a fractional owner and that has been included in a dry-lease 1742
aircraft interchange arrangement and agreement under divisions 1743
(III) (1) (d) and (e) of this section, or an aircraft a program 1744
manager owns or possesses primarily for use in a fractional 1745

aircraft ownership program. 1746

(d) "Management services" means administrative and 1747
aviation support services furnished under a fractional aircraft 1748
ownership program in accordance with a management services 1749
agreement under division (III)(1)(e) of this section, and 1750
offered by the program manager to the fractional owners, 1751
including, at a minimum, the establishment and implementation of 1752
safety guidelines; the coordination of the scheduling of the 1753
program aircraft and crews; program aircraft maintenance; 1754
program aircraft insurance; crew training for crews employed, 1755
furnished, or contracted by the program manager or the 1756
fractional owner; the satisfaction of record-keeping 1757
requirements; and the development and use of an operations 1758
manual and a maintenance manual for the fractional aircraft 1759
ownership program. 1760

(e) "Program manager" means the person that offers 1761
management services to fractional owners pursuant to a 1762
management services agreement under division (III)(1)(e) of this 1763
section. 1764

(JJJ) "Electronic publishing" means providing access to 1765
one or more of the following primarily for business customers, 1766
including the federal government or a state government or a 1767
political subdivision thereof, to conduct research: news; 1768
business, financial, legal, consumer, or credit materials; 1769
editorials, columns, reader commentary, or features; photos or 1770
images; archival or research material; legal notices, identity 1771
verification, or public records; scientific, educational, 1772
instructional, technical, professional, trade, or other literary 1773
materials; or other similar information which has been gathered 1774
and made available by the provider to the consumer in an 1775

electronic format. Providing electronic publishing includes the 1776
functions necessary for the acquisition, formatting, editing, 1777
storage, and dissemination of data or information that is the 1778
subject of a sale. 1779

(KKK) "Medicaid health insuring corporation" means a 1780
health insuring corporation that holds a certificate of 1781
authority under Chapter 1751. of the Revised Code and is under 1782
contract with the department of medicaid pursuant to section 1783
5167.10 of the Revised Code. 1784

(LLL) "Managed care premium" means any premium, 1785
capitation, or other payment a medicaid health insuring 1786
corporation receives for providing or arranging for the 1787
provision of health care services to its members or enrollees 1788
residing in this state. 1789

(MMM) "Captive deer" means deer and other cervidae that 1790
have been legally acquired, or their offspring, that are 1791
privately owned for agricultural or farming purposes. 1792

(NNN) "Gift card" means a document, card, certificate, or 1793
other record, whether tangible or intangible, that may be 1794
redeemed by a consumer for a dollar value when making a purchase 1795
of tangible personal property or services. 1796

(OOO) "Specified digital product" means an electronically 1797
transferred digital audiovisual work, digital audio work, or 1798
digital book. 1799

As used in division (OOO) of this section: 1800

(1) "Digital audiovisual work" means a series of related 1801
images that, when shown in succession, impart an impression of 1802
motion, together with accompanying sounds, if any. 1803

(2) "Digital audio work" means a work that results from
the fixation of a series of musical, spoken, or other sounds,
including digitized sound files that are downloaded onto a
device and that may be used to alert the customer with respect
to a communication.

(3) "Digital book" means a work that is generally
recognized in the ordinary and usual sense as a book.

(4) "Electronically transferred" means obtained by the
purchaser by means other than tangible storage media.

(PPP) "Digital advertising services" means providing
access, by means of telecommunications equipment, to computer
equipment that is used to enter, upload, download, review,
manipulate, store, add, or delete data for the purpose of
electronically displaying, delivering, placing, or transferring
promotional advertisements to potential customers about products
or services or about industry or business brands.

(QQQ) "Peer-to-peer car sharing program" has the same
meaning as in section 4516.01 of the Revised Code.

(RRR) "Megaproject" and "megaproject operator" have the
same meanings as in section 122.17 of the Revised Code.

(SSS) (1) "Diaper" means an absorbent garment worn by
humans who are incapable of, or have difficulty, controlling
their bladder or bowel movements.

(2) "Children's diaper" means a diaper marketed to be worn
by children.

(3) "Adult diaper" means a diaper other than a children's
diaper.

(TTT) "Sales tax holiday" means three or more dates on

which sales of all eligible tangible personal property are 1832
exempt from the taxes levied under sections 5739.02, 5739.021, 1833
5739.023, 5739.026, 5741.02, 5741.021, 5741.022, and 5741.023 of 1834
the Revised Code. 1835

(UUU) "Eligible tangible personal property" means any item 1836
of tangible personal property that meets both of the following 1837
requirements: 1838

(1) The price of the item does not exceed five hundred 1839
dollars; 1840

(2) The item is not a watercraft or outboard motor 1841
required to be titled pursuant to Chapter 1548. of the Revised 1842
Code, a motor vehicle, an alcoholic beverage, tobacco, a vapor 1843
product as defined in section 5743.01 of the Revised Code, or an 1844
item that contains marijuana as defined in section 3796.01 of 1845
the Revised Code. 1846

(VVV) "Alcoholic beverages" means beverages that are 1847
suitable for human consumption and contain one-half of one per 1848
cent or more of alcohol by volume. 1849

(WWW) "Tobacco" means cigarettes, cigars, chewing or pipe 1850
tobacco, or any other item that contains tobacco. 1851

(XXX) (1) "Delivery network company" means a person that 1852
operates a business platform, including a web site or mobile 1853
application, to facilitate delivery network services. 1854

(2) "Delivery network courier" means an individual 1855
connected to a consumer through a delivery network company and 1856
who provides delivery network services to that consumer. 1857

(3) "Delivery network services" means both of the 1858
following when performed as part of a single transaction: 1859

(a) Pickup of a local product by a delivery network 1860
courier from a local merchant that is not under common ownership 1861
or control of the delivery network company through which the 1862
transaction was initiated, and which may include selection, 1863
collection, and purchase of the local product; 1864

(b) Delivery by the delivery network courier of that local 1865
product to a location designated by the consumer that is not 1866
more than seventy-five miles from the local merchant's place of 1867
business where the pickup described in division (XXX) (3) (a) of 1868
this section occurs. 1869

(4) "Local merchant" means a person engaged in selling 1870
local products from a temporary or fixed place of business in 1871
this state, including a kitchen, restaurant, grocery store, 1872
retail store, or convenience store. 1873

(5) "Local product" means any tangible personal property, 1874
including food, but excluding freight, mail, or a package to 1875
which postage is affixed. 1876

(YYY) "Short-term rental property" and "short-term rental 1877
platform" have the same meanings as in section 5325.01 of the 1878
Revised Code. 1879

Sec. 5739.08. (A) A municipal corporation or township may 1880
levy an excise tax for any lawful purpose not to exceed three 1881
per cent on transactions by which lodging by a hotel or short- 1882
term rental property is or is to be furnished to transient 1883
guests in addition to the tax levied by section 5739.02 of the 1884
Revised Code. If a municipal corporation or township repeals a 1885
tax imposed under division (A) of this section, and a county in 1886
which the municipal corporation or township has territory has a 1887
tax imposed under division (M) of section 5739.09 of the Revised 1888

Code in effect, the municipal corporation or township may not 1889
reimpose its tax as long as that county tax remains in effect. A 1890
municipal corporation or township in which a tax is levied under 1891
division (B) (2) of section 351.021 of the Revised Code may not 1892
increase the rate of its tax levied under division (A) of this 1893
section to any rate that would cause the total taxes levied 1894
under both of those divisions to exceed three per cent on any 1895
lodging transaction within the municipal corporation or 1896
township. 1897

(B) The legislative authority of a municipal corporation 1898
or the board of trustees of a township that is not wholly or 1899
partly located in a county that has in effect a resolution 1900
levying an excise tax pursuant to division (A) of section 1901
5739.09 of the Revised Code may, by ordinance or resolution, 1902
levy an additional excise tax not to exceed three per cent on 1903
transactions by which lodging by a hotel or short-term rental 1904
property is or is to be furnished to transient guests. The 1905
legislative authority of the municipal corporation or the board 1906
of trustees of the township shall deposit at least fifty per 1907
cent of the revenue from the tax levied pursuant to this 1908
division into a separate fund, which shall be spent solely to 1909
make contributions to convention and visitors' bureaus operating 1910
within the county in which the municipal corporation or township 1911
is wholly or partly located, and the balance of that revenue 1912
shall be deposited in the general fund. The municipal 1913
corporation or township shall establish all regulations 1914
necessary to provide for the administration and allocation of 1915
the tax. The regulations may prescribe the time for payment of 1916
the tax, and may provide for the imposition of a penalty or 1917
interest, or both, for late payments, provided that the penalty 1918
does not exceed ten per cent of the amount of tax due, and the 1919

rate at which interest accrues does not exceed the rate per 1920
annum prescribed pursuant to section 5703.47 of the Revised 1921
Code. The levy of a tax under this division is in addition to 1922
any tax imposed on the same transaction by a municipal 1923
corporation or a township under division (A) of this section. 1924

(C) (1) As used in division (C) of this section, "cost" has 1925
the same meaning as in section 351.01 of the Revised Code, and 1926
"convention center" has the same meaning as in section 307.695 1927
of the Revised Code. 1928

(2) The legislative authority of the most populous 1929
municipal corporation located wholly or partly in a county in 1930
which the board of county commissioners has levied a tax under 1931
division (D) of section 5739.09 of the Revised Code may amend, 1932
on or before September 30, 2002, that municipal corporation's 1933
ordinance or resolution that levies an excise tax on 1934
transactions by which lodging by a hotel or short-term rental 1935
property is or is to be furnished to transient guests, to 1936
provide for all of the following: 1937

(a) That the rate of the tax shall be increased by not 1938
more than an additional one per cent on each transaction; 1939

(b) That all of the revenue from the increase in rate 1940
shall be pledged and contributed to a convention facilities 1941
authority established by the board of county commissioners under 1942
Chapter 351. of the Revised Code on or before May 15, 2002, and 1943
be used to pay costs of constructing, expanding, maintaining, 1944
operating, or promoting a convention center in the county, 1945
including paying bonds, or notes issued in anticipation of 1946
bonds, as provided by that chapter; 1947

(c) That the increase in rate shall not be subject to 1948

diminution by initiative or referendum or by law while any 1949
bonds, or notes in anticipation of bonds, issued by the 1950
authority under Chapter 351. of the Revised Code to which the 1951
revenue is pledged, remain outstanding in accordance with their 1952
terms, unless provision is made by law, by the board of county 1953
commissioners, or by the legislative authority, for an adequate 1954
substitute therefor that is satisfactory to the trustee if a 1955
trust agreement secures the bonds. 1956

(3) The legislative authority of a municipal corporation 1957
that, pursuant to division (C) (2) of this section, has amended 1958
its ordinance or resolution to increase the rate of the tax 1959
authorized by division (B) of this section may further amend the 1960
ordinance or resolution to provide that the revenue referred to 1961
in division (C) (2) (b) of this section shall be pledged and 1962
contributed both to a convention facilities authority to pay the 1963
costs of constructing, expanding, maintaining, or operating one 1964
or more convention centers in the county, including paying 1965
bonds, or notes issued in anticipation of bonds, as provided in 1966
Chapter 351. of the Revised Code, and to a convention and 1967
visitors' bureau to pay the costs of promoting one or more 1968
convention centers in the county. 1969

(D) As used in division (D) of this section, "eligible 1970
municipal corporation" means a municipal corporation that, on 1971
September 29, 2017, levied a tax under division (B) of this 1972
section at a rate of three per cent and that is located in a 1973
county that, on that date, levied a tax under division (A) of 1974
section 5739.09 of the Revised Code at a rate of three per cent 1975
and that has, according to the most recent federal decennial 1976
census, a population exceeding three hundred thousand but not 1977
greater than three hundred fifty thousand. 1978

The legislative authority of an eligible municipal corporation may amend, on or before December 31, 2017, that municipal corporation's ordinance or resolution that levies an excise tax on transactions by which lodging by a hotel or short-term rental property is or is to be furnished to transient guests, to provide for the following:

(1) That the rate of the tax shall be increased by not more than an additional three per cent on each transaction;

(2) That all of the revenue from the increase in rate shall be used by the municipal corporation for economic development and tourism-related purposes.

(E) (1) As used in division (E) of this section, "cost" and "facility" have the same meanings as in section 351.01 of the Revised Code, except that "facility" does not include a "sports facility," as that term is defined in that section, other than a facility intended to house a major league soccer team.

(2) The legislative authority of a municipal corporation that has a population exceeding three hundred thousand but less than three hundred fifty thousand and that has adopted a resolution or ordinance levying a tax authorized by division (A) of this section may amend the resolution or ordinance to provide that all or a portion of the revenue referred to in division (A) of this section may be pledged and contributed to a convention facilities authority or a port authority to pay the costs of acquiring, constructing, renovating, expanding, maintaining, or operating one or more facilities in the county, including paying bonds, or notes issued in anticipation of bonds, or paying the expenses of maintaining, operating, or promoting one or more facilities.

(3) The legislative authority of any municipal corporation 2008
that, pursuant to division (C)(2) of this section, has amended a 2009
resolution or ordinance levying the tax authorized by division 2010
(D) of section 5739.09 of the Revised Code may further amend the 2011
resolution or ordinance to provide that all or a portion of the 2012
revenue referred to in division (C)(2)(b) of this section may be 2013
pledged and contributed to an issuing authority, as defined in 2014
section 5739.093 of the Revised Code, to pay the costs of 2015
acquiring, constructing, renovating, expanding, maintaining, or 2016
operating one or more facilities in the county, including paying 2017
bonds, or notes issued in anticipation of bonds, or paying the 2018
expenses of maintaining, operating, or promoting one or more 2019
facilities. 2020

Sec. 5739.09. (A)(1) A board of county commissioners may, 2021
by resolution adopted by a majority of the members of the board, 2022
levy an excise tax not to exceed three per cent on transactions 2023
by which lodging by a hotel or short-term rental property is or 2024
is to be furnished to transient guests. The board shall 2025
establish all regulations necessary to provide for the 2026
administration and allocation of the tax. The regulations may 2027
prescribe the time for payment of the tax, and may provide for 2028
the imposition of a penalty or interest, or both, for late 2029
payments, provided that the penalty does not exceed ten per cent 2030
of the amount of tax due, and the rate at which interest accrues 2031
does not exceed the rate per annum prescribed pursuant to 2032
section 5703.47 of the Revised Code. Except as otherwise 2033
provided in this section, the regulations shall provide, after 2034
deducting the real and actual costs of administering the tax, 2035
for the return to each municipal corporation or township that 2036
does not levy an excise tax on the transactions, a uniform 2037
percentage of the tax collected in the municipal corporation or 2038

in the unincorporated portion of the township from each 2039
transaction, not to exceed thirty-three and one-third per cent. 2040
Except as provided in this section, the remainder of the revenue 2041
arising from the tax shall be deposited in a separate fund and 2042
shall be spent either (a) to make contributions to the 2043
convention and visitors' bureau operating within the county, 2044
including a pledge and contribution of any portion of the 2045
remainder pursuant to an agreement authorized by section 307.678 2046
or 307.695 of the Revised Code or (b) to pay, if authorized in 2047
the regulations, for public safety services in a resort area 2048
designated under section 5739.101 of the Revised Code. 2049

(2) If the board of county commissioners of an eligible 2050
county as defined in section 307.678 or 307.695 of the Revised 2051
Code adopts a resolution amending a resolution levying a tax 2052
under division (A) of this section to provide that revenue from 2053
the tax shall be used by the board as described in either 2054
division (D) of section 307.678 or division (H) of section 2055
307.695 of the Revised Code, the remainder of the revenue shall 2056
be used as described in the resolution making that amendment. 2057

(3) Except as provided in division (B), (C), (D), (E), 2058
(F), (G), (H), (I), (J), (K), or (Q) of this section, on and 2059
after May 10, 1994, a board of county commissioners may not levy 2060
an excise tax pursuant to division (A) of this section in any 2061
municipal corporation or township located wholly or partly 2062
within the county that has in effect an ordinance or resolution 2063
levying an excise tax pursuant to division (B) of section 2064
5739.08 of the Revised Code. 2065

(4) The board of a county that has levied a tax under 2066
division (M) of this section may, by resolution adopted within 2067
ninety days after July 15, 1985, by a majority of the members of 2068

the board, amend the resolution levying a tax under division (A) 2069
of this section to provide for a portion of that tax to be 2070
pledged and contributed in accordance with an agreement entered 2071
into under section 307.695 of the Revised Code. A tax, any 2072
revenue from which is pledged pursuant to such an agreement, 2073
shall remain in effect at the rate at which it is imposed for 2074
the duration of the period for which the revenue from the tax 2075
has been so pledged. 2076

(5) The board of county commissioners of an eligible 2077
county as defined in section 307.695 of the Revised Code may, by 2078
resolution adopted by a majority of the members of the board, 2079
amend a resolution levying a tax under division (A) of this 2080
section to provide that the revenue from the tax shall be used 2081
by the board as described in division (H) of section 307.695 of 2082
the Revised Code, in which case the tax shall remain in effect 2083
at the rate at which it was imposed for the duration of any 2084
agreement entered into by the board under section 307.695 of the 2085
Revised Code, the duration during which any securities issued by 2086
the board under that section are outstanding, or the duration of 2087
the period during which the board owns a project as defined in 2088
section 307.695 of the Revised Code, whichever duration is 2089
longest. 2090

(6) The board of county commissioners of an eligible 2091
county as defined in section 307.678 of the Revised Code may, by 2092
resolution, amend a resolution levying a tax under division (A) 2093
of this section to provide that revenue from the tax, not to 2094
exceed five hundred thousand dollars each year, may be used as 2095
described in division (E) of section 307.678 of the Revised 2096
Code. 2097

(7) Notwithstanding division (A) of this section, the 2098

board of county commissioners of a county described in division 2099
(H) (1) of this section may, by resolution, amend a resolution 2100
levying a tax under division (A) of this section to provide that 2101
all or a portion of the revenue from the tax, including any 2102
revenue otherwise required to be returned to townships or 2103
municipal corporations under that division, may be used or 2104
pledged for the payment of debt service on securities issued to 2105
pay the costs of constructing, operating, and maintaining sports 2106
facilities described in division (H) (2) of this section. 2107

(8) The board of county commissioners of a county 2108
described in division (I) of this section may, by resolution, 2109
amend a resolution levying a tax under division (A) of this 2110
section to provide that all or a portion of the revenue from the 2111
tax may be used for the purposes described in section 307.679 of 2112
the Revised Code. 2113

(B) A board of county commissioners that levies an excise 2114
tax under division (A) of this section on June 30, 1997, at a 2115
rate of three per cent, and that has pledged revenue from the 2116
tax to an agreement entered into under section 307.695 of the 2117
Revised Code or, in the case of the board of county 2118
commissioners of an eligible county as defined in section 2119
307.695 of the Revised Code, has amended a resolution levying a 2120
tax under division (M) of this section to provide that proceeds 2121
from the tax shall be used by the board as described in division 2122
(H) of section 307.695 of the Revised Code, may, at any time by 2123
a resolution adopted by a majority of the members of the board, 2124
amend the resolution levying a tax under division (A) of this 2125
section to provide for an increase in the rate of that tax up to 2126
seven per cent on each transaction; to provide that revenue from 2127
the increase in the rate shall be used as described in division 2128
(H) of section 307.695 of the Revised Code or be spent solely to 2129

make contributions to the convention and visitors' bureau 2130
operating within the county to be used specifically for 2131
promotion, advertising, and marketing of the region in which the 2132
county is located; and to provide that the rate in excess of the 2133
three per cent levied under division (A) of this section shall 2134
remain in effect at the rate at which it is imposed for the 2135
duration of the period during which any agreement is in effect 2136
that was entered into under section 307.695 of the Revised Code 2137
by the board of county commissioners levying a tax under 2138
division (A) of this section, the duration of the period during 2139
which any securities issued by the board under division (I) of 2140
section 307.695 of the Revised Code are outstanding, or the 2141
duration of the period during which the board owns a project as 2142
defined in section 307.695 of the Revised Code, whichever 2143
duration is longest. The amendment also shall provide that no 2144
portion of that revenue need be returned to townships or 2145
municipal corporations as would otherwise be required under 2146
division (A) of this section. 2147

(C) (1) As used in division (C) of this section, "cost" and 2148
"facility" have the same meanings as in section 351.01 of the 2149
Revised Code, and "convention center" has the same meaning as in 2150
section 307.695 of the Revised Code. 2151

(2) A board of county commissioners that levies a tax 2152
under division (A) of this section on March 18, 1999, at a rate 2153
of three per cent may, by resolution adopted not later than 2154
forty-five days after March 18, 1999, amend the resolution 2155
levying the tax to provide for all of the following: 2156

(a) That the rate of the tax shall be increased by not 2157
more than an additional four per cent on each transaction; 2158

(b) That all of the revenue from the increase in the rate 2159

shall be pledged and contributed to a convention facilities 2160
authority established by the board of county commissioners under 2161
Chapter 351. of the Revised Code on or before November 15, 1998, 2162
and used to pay costs of constructing, maintaining, operating, 2163
and promoting a facility in the county, including paying bonds, 2164
or notes issued in anticipation of bonds, as provided by that 2165
chapter; 2166

(c) That no portion of the revenue arising from the 2167
increase in rate need be returned to municipal corporations or 2168
townships as otherwise required under division (A) of this 2169
section; 2170

(d) That the increase in rate shall not be subject to 2171
diminution by initiative or referendum or by law while any 2172
bonds, or notes in anticipation of bonds, issued by the 2173
authority under Chapter 351. of the Revised Code to which the 2174
revenue is pledged, remain outstanding in accordance with their 2175
terms, unless provision is made by law or by the board of county 2176
commissioners for an adequate substitute therefor that is 2177
satisfactory to the trustee if a trust agreement secures the 2178
bonds. 2179

(3) Division (C) of this section does not apply to the 2180
board of county commissioners of any county in which a 2181
convention center or facility exists or is being constructed on 2182
November 15, 1998, or of any county in which a convention 2183
facilities authority levies a tax pursuant to section 351.021 of 2184
the Revised Code on that date. 2185

(D) (1) As used in division (D) of this section, "cost" has 2186
the same meaning as in section 351.01 of the Revised Code, and 2187
"convention center" has the same meaning as in section 307.695 2188
of the Revised Code. 2189

(2) A board of county commissioners that levies a tax 2190
under division (A) of this section on June 30, 2002, at a rate 2191
of three per cent may, by resolution adopted not later than 2192
September 30, 2002, amend the resolution levying the tax to 2193
provide for all of the following: 2194

(a) That the rate of the tax shall be increased by not 2195
more than an additional three and one-half per cent on each 2196
transaction; 2197

(b) That all of the revenue from the increase in rate 2198
shall be pledged and contributed to a convention facilities 2199
authority established by the board of county commissioners under 2200
Chapter 351. of the Revised Code on or before May 15, 2002, and 2201
be used to pay costs of constructing, expanding, maintaining, 2202
operating, or promoting a convention center in the county, 2203
including paying bonds, or notes issued in anticipation of 2204
bonds, as provided by that chapter; 2205

(c) That no portion of the revenue arising from the 2206
increase in rate need be returned to municipal corporations or 2207
townships as otherwise required under division (A) of this 2208
section; 2209

(d) That the increase in rate shall not be subject to 2210
diminution by initiative or referendum or by law while any 2211
bonds, or notes in anticipation of bonds, issued by the 2212
authority under Chapter 351. of the Revised Code to which the 2213
revenue is pledged, remain outstanding in accordance with their 2214
terms, unless provision is made by law or by the board of county 2215
commissioners for an adequate substitute therefor that is 2216
satisfactory to the trustee if a trust agreement secures the 2217
bonds. 2218

(3) Any board of county commissioners that, pursuant to 2219
division (D) (2) of this section, has amended a resolution 2220
levying the tax authorized by division (A) of this section may 2221
further amend the resolution to provide that the revenue 2222
referred to in division (D) (2) (b) of this section shall be 2223
pledged and contributed both to a convention facilities 2224
authority to pay the costs of constructing, expanding, 2225
maintaining, or operating one or more convention centers in the 2226
county, including paying bonds, or notes issued in anticipation 2227
of bonds, as provided in Chapter 351. of the Revised Code, and 2228
to a convention and visitors' bureau to pay the costs of 2229
promoting one or more convention centers in the county. 2230

(E) (1) As used in division (E) of this section: 2231

(a) "Port authority" means a port authority created under 2232
Chapter 4582. of the Revised Code. 2233

(b) "Port authority military-use facility" means port 2234
authority facilities on which or adjacent to which is located an 2235
installation of the armed forces of the United States, a reserve 2236
component thereof, or the national guard and at least part of 2237
which is made available for use, for consideration, by the armed 2238
forces of the United States, a reserve component thereof, or the 2239
national guard. 2240

(2) For the purpose of contributing revenue to pay 2241
operating expenses of a port authority that operates a port 2242
authority military-use facility, the board of county 2243
commissioners of a county that created, participated in the 2244
creation of, or has joined such a port authority may do one or 2245
both of the following: 2246

(a) Amend a resolution previously adopted under division 2247

(A) of this section to designate some or all of the revenue from 2248
the tax levied under the resolution to be used for that purpose, 2249
notwithstanding that division; 2250

(b) Amend a resolution previously adopted under division 2251
(A) of this section to increase the rate of the tax by not more 2252
than an additional two per cent and use the revenue from the 2253
increase exclusively for that purpose. 2254

(3) If a board of county commissioners amends a resolution 2255
to increase the rate of a tax as authorized in division (E) (2) 2256
(b) of this section, the board also may amend the resolution to 2257
specify that the increase in rate of the tax does not apply to 2258
"hotels," as otherwise defined in section 5739.01 of the Revised 2259
Code, having fewer rooms used for the accommodation of guests 2260
than a number of rooms specified by the board. This limitation 2261
on the hotels to which the tax applies does not apply on and 2262
after July 1, 2026. 2263

(F) (1) A board of county commissioners of a county 2264
organized under a county charter adopted pursuant to Article X, 2265
Section 3, Ohio Constitution, and that levies an excise tax 2266
under division (A) of this section at a rate of three per cent 2267
and levies an additional excise tax under division (O) of this 2268
section at a rate of one and one-half per cent may, by 2269
resolution adopted not later than January 1, 2008, by a majority 2270
of the members of the board, amend the resolution levying a tax 2271
under division (A) of this section to provide for an increase in 2272
the rate of that tax by not more than an additional one per cent 2273
on transactions by which lodging by a hotel or short-term rental 2274
property is or is to be furnished to transient guests. 2275
Notwithstanding divisions (A) and (O) of this section, the 2276
resolution shall provide that all of the revenue from the 2277

increase in rate, after deducting the real and actual costs of 2278
administering the tax, shall be used to pay the costs of 2279
improving, expanding, equipping, financing, or operating a 2280
convention center by a convention and visitors' bureau in the 2281
county. 2282

(2) The increase in rate shall remain in effect for the 2283
period specified in the resolution, not to exceed ten years, and 2284
may be extended for an additional period of time not to exceed 2285
ten years thereafter by a resolution adopted by a majority of 2286
the members of the board. 2287

(3) The increase in rate shall be subject to the 2288
regulations adopted under division (A) of this section, except 2289
that the resolution may provide that no portion of the revenue 2290
from the increase in the rate shall be returned to townships or 2291
municipal corporations as would otherwise be required under that 2292
division. 2293

(G) (1) Division (G) of this section applies only to a 2294
county with a population greater than sixty-five thousand and 2295
less than seventy thousand according to the most recent federal 2296
decennial census and in which, on December 31, 2006, an excise 2297
tax is levied under division (A) of this section at a rate not 2298
less than and not greater than three per cent, and in which the 2299
most recent increase in the rate of that tax was enacted or took 2300
effect in November 1984. 2301

(2) The board of county commissioners of a county to which 2302
division (G) of this section applies, by resolution adopted by a 2303
majority of the members of the board, may increase the rate of 2304
the tax by not more than one per cent on transactions by which 2305
lodging by a hotel or short-term rental property is or is to be 2306
furnished to transient guests. The increase in rate shall be for 2307

the purpose of paying expenses deemed necessary by the 2308
convention and visitors' bureau operating in the county to 2309
promote travel and tourism. 2310

(3) The increase in rate shall remain in effect for the 2311
period specified in the resolution, not to exceed twenty years, 2312
provided that the increase in rate may not continue beyond the 2313
time when the purpose for which the increase is levied ceases to 2314
exist. If revenue from the increase in rate is pledged to the 2315
payment of debt charges on securities, the increase in rate is 2316
not subject to diminution by initiative or referendum or by law 2317
for so long as the securities are outstanding, unless provision 2318
is made by law or by the board of county commissioners for an 2319
adequate substitute for that revenue that is satisfactory to the 2320
trustee if a trust agreement secures payment of the debt 2321
charges. 2322

(4) The increase in rate shall be subject to the 2323
regulations adopted under division (A) of this section, except 2324
that the resolution may provide that no portion of the revenue 2325
from the increase in the rate shall be returned to townships or 2326
municipal corporations as would otherwise be required under 2327
division (A) of this section. 2328

(5) A resolution adopted under division (G) of this 2329
section is subject to referendum under sections 305.31 to 305.99 2330
of the Revised Code. 2331

(H) (1) Division (H) of this section applies only to a 2332
county satisfying all of the following: 2333

(a) The population of the county is greater than one 2334
hundred seventy-five thousand and less than two hundred twenty- 2335
five thousand according to the most recent federal decennial 2336

census. 2337

(b) An amusement park with an average yearly attendance in 2338
excess of two million guests is located in the county. 2339

(c) On December 31, 2014, an excise tax was levied in the 2340
county under division (A) of this section at a rate of three per 2341
cent. 2342

(2) The board of county commissioners of a county to which 2343
division (H) of this section applies, by resolution adopted by a 2344
majority of the members of the board, may increase the rate of 2345
the tax by not more than one per cent on transactions by which 2346
lodging by a hotel or short-term rental property is or is to be 2347
furnished to transient guests. The increase in rate shall be 2348
used to pay the costs of constructing and maintaining facilities 2349
owned by the county or by a port authority created under Chapter 2350
4582. of the Revised Code, and designed to host sporting events 2351
and expenses deemed necessary by the convention and visitors' 2352
bureau operating in the county to promote travel and tourism 2353
with reference to the sports facilities, and to pay or pledge to 2354
the payment of debt service on securities issued to pay the 2355
costs of constructing, operating, and maintaining the sports 2356
facilities. 2357

(3) The increase in rate shall remain in effect for the 2358
period specified in the resolution. If revenue from the increase 2359
in rate is pledged to the payment of debt charges on securities, 2360
the increase in rate is not subject to diminution by initiative 2361
or referendum or by law for so long as the securities are 2362
outstanding, unless provision is made by law or by the board of 2363
county commissioners for an adequate substitute for that revenue 2364
that is satisfactory to the trustee if a trust agreement secures 2365
payment of the debt charges. 2366

(4) The increase in rate shall be subject to the 2367
regulations adopted under division (A) of this section, except 2368
that the resolution may provide that no portion of the revenue 2369
from the increase in the rate shall be returned to townships or 2370
municipal corporations as would otherwise be required under 2371
division (A) of this section. 2372

(I) (1) The board of county commissioners of a county with 2373
a population greater than seventy-five thousand and less than 2374
seventy-eight thousand, by resolution adopted by a majority of 2375
the members of the board not later than October 15, 2015, may 2376
increase the rate of the tax by not more than one per cent on 2377
transactions by which lodging by a hotel or short-term rental 2378
property is or is to be furnished to transient guests. The 2379
increase in rate shall be for the purposes described in section 2380
307.679 of the Revised Code or for the promotion of travel and 2381
tourism in the county, including travel and tourism to sports 2382
facilities. 2383

(2) The increase in rate shall remain in effect for the 2384
period specified in the resolution and as necessary to fulfill 2385
the county's obligations under a cooperative agreement entered 2386
into under section 307.679 of the Revised Code. If the 2387
resolution is adopted by the board before September 29, 2015, 2388
but after that enactment becomes law, the increase in rate shall 2389
become effective beginning on September 29, 2015. If revenue 2390
from the increase in rate is pledged to the payment of debt 2391
charges on securities, or to substitute for other revenues 2392
pledged to the payment of such debt, the increase in rate is not 2393
subject to diminution by initiative or referendum or by law for 2394
so long as the securities are outstanding, unless provision is 2395
made by law or by the board of county commissioners for an 2396
adequate substitute for that revenue that is satisfactory to the 2397

trustee if a trust agreement secures payment of the debt 2398
charges. 2399

(3) The increase in rate shall be subject to the 2400
regulations adopted under division (A) of this section, except 2401
that no portion of the revenue from the increase in the rate 2402
shall be returned to townships or municipal corporations as 2403
would otherwise be required under division (A) of this section. 2404

(J) (1) Division (J) of this section applies only to 2405
counties satisfying either of the following: 2406

(a) A county that, on July 1, 2015, does not levy an 2407
excise tax under division (A) of this section and that has a 2408
population of at least thirty-nine thousand but not more than 2409
forty thousand according to the 2010 federal decennial census; 2410

(b) A county that, on July 1, 2015, levies an excise tax 2411
under division (A) of this section at a rate of three per cent 2412
and that has a population of at least seventy-one thousand but 2413
not more than seventy-five thousand according to 2010 federal 2414
decennial census. 2415

(2) The board of county commissioners of a county to which 2416
division (J) of this section applies, by resolution adopted by a 2417
majority of the members of the board, may levy an excise tax at 2418
a rate not to exceed three per cent on transactions by which 2419
lodging by a hotel or short-term rental property is or is to be 2420
furnished to transient guests for the purpose of acquiring, 2421
constructing, equipping, or repairing permanent improvements, as 2422
defined in section 133.01 of the Revised Code. 2423

(3) If the board does not levy a tax under division (A) of 2424
this section, the board shall establish regulations necessary to 2425
provide for the administration of the tax, which may prescribe 2426

the time for payment of the tax and the imposition of penalty or 2427
interest subject to the limitations on penalty and interest 2428
provided in division (A) of this section. No portion of the 2429
revenue shall be returned to townships or municipal corporations 2430
in the county unless otherwise provided by resolution of the 2431
board. 2432

(4) The tax shall apply throughout the territory of the 2433
county, including in any township or municipal corporation 2434
levying an excise tax under division (A) or (B) of section 2435
5739.08 of the Revised Code. The levy of the tax is subject to 2436
referendum as provided under section 305.31 of the Revised Code. 2437

(5) The tax shall remain in effect for the period 2438
specified in the resolution. If revenue from the increase in 2439
rate is pledged to the payment of debt charges on securities, 2440
the increase in rate is not subject to diminution by initiative 2441
or referendum or by law for so long as the securities are 2442
outstanding unless provision is made by law or by the board for 2443
an adequate substitute for that revenue that is satisfactory to 2444
the trustee if a trust agreement secures payment of the debt 2445
charges. 2446

(K) (1) The board of county commissioners of an eligible 2447
county, as defined in section 307.678 of the Revised Code, that 2448
levies an excise tax under division (A) of this section on July 2449
1, 2017, at a rate of three per cent may, by resolution adopted 2450
by a majority of the members of the board, amend the resolution 2451
levying the tax to increase the rate of the tax by not more than 2452
an additional three per cent on each transaction. 2453

(2) No portion of the revenue shall be returned to 2454
townships or municipal corporations in the county unless 2455
otherwise provided by resolution of the board. Otherwise, the 2456

revenue from the increase in the rate shall be distributed and 2457
used in the same manner described under division (A) of this 2458
section or distributed or used to provide credit enhancement 2459
facilities as authorized under section 307.678 of the Revised 2460
Code. 2461

(3) The increase in rate shall remain in effect for the 2462
period specified in the resolution. If revenue from the increase 2463
in rate is pledged to the payment of debt charges on securities, 2464
the increase in rate is not subject to diminution by initiative 2465
or referendum or by law for so long as the securities are 2466
outstanding unless provision is made by law or by the board for 2467
an adequate substitute for that revenue that is satisfactory to 2468
the trustee if a trust agreement secures payment of the debt 2469
charges. 2470

(L) (1) As used in division (L) of this section: 2471

(a) "Eligible county" means a county that has a population 2472
greater than one hundred ninety thousand and less than two 2473
hundred thousand according to the 2010 federal decennial census 2474
and that levies an excise tax under division (A) of this section 2475
at a rate of three per cent. 2476

(b) "Professional sports facility" means a sports facility 2477
that is intended to house major or minor league professional 2478
athletic teams, including a stadium, together with all parking 2479
facilities, walkways, and other auxiliary facilities, real and 2480
personal property, property rights, easements, and interests 2481
that may be appropriate for, or used in connection with, the 2482
operation of the facility. 2483

(2) Subject to division (L) (3) of this section, the board 2484
of county commissioners of an eligible county, by resolution 2485

adopted by a majority of the members of the board, may increase 2486
the rate of the tax by not more than one per cent on 2487
transactions by which lodging by a hotel or short-term rental 2488
property is or is to be furnished to transient guests. Revenue 2489
from the increase in rate shall be used for the purposes of 2490
paying the costs of constructing, improving, and maintaining a 2491
professional sports facility in the county and paying expenses 2492
considered necessary by the convention and visitors' bureau 2493
operating in the county to promote travel and tourism with 2494
respect to that professional sports facility. The tax shall take 2495
effect only after the convention and visitors' bureau enters 2496
into a contract for the construction, improvement, or 2497
maintenance of a professional sports facility that is or will be 2498
located on property acquired, in whole or in part, with revenue 2499
from the increased rate, and thereafter shall remain in effect 2500
for the period specified in the resolution. If revenue from the 2501
increase in rate is pledged to the payment of debt charges on 2502
securities, the increase in rate is not subject to diminution by 2503
initiative or referendum or by law for so long as the securities 2504
are outstanding, unless a provision is made by law or by the 2505
board of county commissioners for an adequate substitute for 2506
that revenue that is satisfactory to the trustee if a trust 2507
agreement secures payment of the debt charges. The increase in 2508
rate shall be subject to the regulations adopted under division 2509
(A) of this section, except that the resolution may provide that 2510
no portion of the revenue from the increase in the rate shall be 2511
returned to townships or municipal corporations as would 2512
otherwise be required under division (A) of this section. 2513

(3) If, on December 31, 2019, the convention and visitors' 2514
bureau has not entered into a contract for the construction, 2515
improvement, or maintenance of a professional sports facility 2516

that is or will be located on property acquired, in whole or in 2517
part, with revenue from the increased rate, the authority to 2518
levy the tax under division (L) (2) of this section is hereby 2519
repealed on that date. 2520

(M) (1) For the purposes described in section 307.695 of 2521
the Revised Code and to cover the costs of administering the 2522
tax, a board of county commissioners of a county where a tax 2523
imposed under division (A) of this section is in effect may, by 2524
resolution adopted within ninety days after July 15, 1985, by a 2525
majority of the members of the board, levy an additional excise 2526
tax not to exceed three per cent on transactions by which 2527
lodging by a hotel or short-term rental property is or is to be 2528
furnished to transient guests. The tax authorized by division 2529
(M) of this section shall be in addition to any tax that is 2530
levied pursuant to divisions (A) to (L) of this section, but it 2531
shall not apply to transactions subject to a tax levied by a 2532
municipal corporation or township pursuant to section 5739.08 of 2533
the Revised Code. 2534

(2) The board shall establish all regulations necessary to 2535
provide for the administration and allocation of the tax. The 2536
regulations may prescribe the time for payment of the tax, and 2537
may provide for the imposition of a penalty or interest, or 2538
both, for late payments, provided that the penalty does not 2539
exceed ten per cent of the amount of tax due, and the rate at 2540
which interest accrues does not exceed the rate per annum 2541
prescribed pursuant to section 5703.47 of the Revised Code. 2542

(3) All revenues arising from the tax shall be expended in 2543
accordance with section 307.695 of the Revised Code. The board 2544
of county commissioners of an eligible county as defined in 2545
section 307.695 of the Revised Code may, by resolution adopted 2546

by a majority of the members of the board, amend the resolution 2547
levying a tax under this division to provide that the revenue 2548
from the tax shall be used by the board as described in division 2549
(H) of section 307.695 of the Revised Code. 2550

(4) A tax imposed under this division shall remain in 2551
effect at the rate at which it is imposed for the duration of 2552
the period during which any agreement entered into by the board 2553
under section 307.695 of the Revised Code is in effect, the 2554
duration of the period during which any securities issued by the 2555
board under division (I) of section 307.695 of the Revised Code 2556
are outstanding, or the duration of the period during which the 2557
board owns a project as defined in section 307.695 of the 2558
Revised Code, whichever duration is longest. 2559

(N) (1) For the purpose of providing contributions under 2560
division (B) (1) of section 307.671 of the Revised Code to enable 2561
the acquisition, construction, and equipping of a port authority 2562
educational and cultural facility in the county and, to the 2563
extent provided for in the cooperative agreement authorized by 2564
that section, for the purpose of paying debt service charges on 2565
bonds, or notes in anticipation of bonds, described in division 2566
(B) (1) (b) of that section, a board of county commissioners, by 2567
resolution adopted within ninety days after December 22, 1992, 2568
by a majority of the members of the board, may levy an 2569
additional excise tax not to exceed one and one-half per cent on 2570
transactions by which lodging by a hotel or short-term rental 2571
property is or is to be furnished to transient guests. The 2572
excise tax authorized by division (N) of this section shall be 2573
in addition to any tax that is levied pursuant to divisions (A) 2574
to (M) of this section, to any excise tax levied pursuant to 2575
section 5739.08 of the Revised Code, and to any excise tax 2576
levied pursuant to section 351.021 of the Revised Code. 2577

(2) The board of county commissioners shall establish all 2578
regulations necessary to provide for the administration and 2579
allocation of the tax that are not inconsistent with this 2580
section or section 307.671 of the Revised Code. The regulations 2581
may prescribe the time for payment of the tax, and may provide 2582
for the imposition of a penalty or interest, or both, for late 2583
payments, provided that the penalty does not exceed ten per cent 2584
of the amount of tax due, and the rate at which interest accrues 2585
does not exceed the rate per annum prescribed pursuant to 2586
section 5703.47 of the Revised Code. 2587

(3) All revenues arising from the tax shall be expended in 2588
accordance with section 307.671 of the Revised Code and division 2589
(N) of this section. The levy of a tax imposed under division 2590
(N) of this section may not commence prior to the first day of 2591
the month next following the execution of the cooperative 2592
agreement authorized by section 307.671 of the Revised Code by 2593
all parties to that agreement. 2594

(4) The tax shall remain in effect at the rate at which it 2595
is imposed for the period of time described in division (C) of 2596
section 307.671 of the Revised Code for which the revenue from 2597
the tax has been pledged by the county to the corporation 2598
pursuant to that section, but, to any extent provided for in the 2599
cooperative agreement, for no lesser period than the period of 2600
time required for payment of the debt service charges on bonds, 2601
or notes in anticipation of bonds, described in division (B)(1) 2602
(b) of that section. 2603

(O)(1) For the purpose of paying the costs of acquiring, 2604
constructing, equipping, and improving a municipal educational 2605
and cultural facility, including debt service charges on bonds 2606
provided for in division (B) of section 307.672 of the Revised 2607

Code, and for any additional purposes determined by the county 2608
in the resolution levying the tax or amendments to the 2609
resolution, including subsequent amendments providing for paying 2610
costs of acquiring, constructing, renovating, rehabilitating, 2611
equipping, and improving a port authority educational and 2612
cultural performing arts facility, as defined in section 307.674 2613
of the Revised Code, and including debt service charges on bonds 2614
provided for in division (B) of section 307.674 of the Revised 2615
Code, the legislative authority of a county, by resolution 2616
adopted within ninety days after June 30, 1993, by a majority of 2617
the members of the legislative authority, may levy an additional 2618
excise tax not to exceed one and one-half per cent on 2619
transactions by which lodging by a hotel or short-term rental 2620
property is or is to be furnished to transient guests. The 2621
excise tax authorized by division (O) of this section shall be 2622
in addition to any tax that is levied pursuant to divisions (A) 2623
to (N) of this section, to any excise tax levied pursuant to 2624
section 5739.08 of the Revised Code, and to any excise tax 2625
levied pursuant to section 351.021 of the Revised Code. 2626

(2) The legislative authority of the county shall 2627
establish all regulations necessary to provide for the 2628
administration and allocation of the tax. The regulations may 2629
prescribe the time for payment of the tax, and may provide for 2630
the imposition of a penalty or interest, or both, for late 2631
payments, provided that the penalty does not exceed ten per cent 2632
of the amount of tax due, and the rate at which interest accrues 2633
does not exceed the rate per annum prescribed pursuant to 2634
section 5703.47 of the Revised Code. 2635

(3) All revenues arising from the tax shall be expended in 2636
accordance with section 307.672 of the Revised Code and this 2637
division. The levy of a tax imposed under this division shall 2638

not commence prior to the first day of the month next following 2639
the execution of the cooperative agreement authorized by section 2640
307.672 of the Revised Code by all parties to that agreement. 2641
The tax shall remain in effect at the rate at which it is 2642
imposed for the period of time determined by the legislative 2643
authority of the county. That period of time shall not exceed 2644
fifteen years, except that the legislative authority of a county 2645
with a population of less than two hundred fifty thousand 2646
according to the most recent federal decennial census, by 2647
resolution adopted by a majority of its members before the 2648
original tax or any extension thereof expires, may extend the 2649
duration of the tax for an additional period of time. The 2650
additional period of time by which a legislative authority 2651
extends a tax levied under division (O) of this section shall 2652
not exceed fifteen years. 2653

(P) (1) The legislative authority of a county that has 2654
levied a tax under division (O) of this section may, by 2655
resolution adopted within one hundred eighty days after January 2656
4, 2001, by a majority of the members of the legislative 2657
authority, amend the resolution levying a tax under that 2658
division to provide for the use of the proceeds of that tax, to 2659
the extent that it is no longer needed for its original purpose 2660
as determined by the parties to a cooperative agreement 2661
amendment pursuant to division (D) of section 307.672 of the 2662
Revised Code, to pay costs of acquiring, constructing, 2663
renovating, rehabilitating, equipping, and improving a port 2664
authority educational and cultural performing arts facility, 2665
including debt service charges on bonds provided for in division 2666
(B) of section 307.674 of the Revised Code, and to pay all 2667
obligations under any guaranty agreements, reimbursement 2668
agreements, or other credit enhancement agreements described in 2669

division (C) of section 307.674 of the Revised Code. 2670

(2) The resolution may also provide for the extension of 2671
the tax at the same rate for the longer of the period of time 2672
determined by the legislative authority of the county, but not 2673
to exceed an additional twenty-five years, or the period of time 2674
required to pay all debt service charges on bonds provided for 2675
in division (B) of section 307.672 of the Revised Code and on 2676
port authority revenue bonds provided for in division (B) of 2677
section 307.674 of the Revised Code. 2678

(3) All revenues arising from the amendment and extension 2679
of the tax shall be expended in accordance with section 307.674 2680
of the Revised Code and divisions (O) and (P) of this section. 2681

(Q) (1) As used in division (Q) of this section: 2682

(a) "Convention facilities authority" has the same meaning 2683
as in section 351.01 of the Revised Code. 2684

(b) "Convention center" has the same meaning as in section 2685
307.695 of the Revised Code. 2686

(2) Notwithstanding any contrary provision of division (N) 2687
of this section, the legislative authority of a county with a 2688
population of one million or more according to the most recent 2689
federal decennial census that has levied a tax under division 2690
(N) of this section may, by resolution adopted by a majority of 2691
the members of the legislative authority, provide for the 2692
extension of such levy and may provide that the proceeds of that 2693
tax, to the extent that they are no longer needed for their 2694
original purpose as defined by a cooperative agreement entered 2695
into under section 307.671 of the Revised Code, shall be 2696
deposited into the county general revenue fund. The resolution 2697
shall provide for the extension of the tax at a rate not to 2698

exceed the rate specified in division (N) of this section for a 2699
period of time determined by the legislative authority of the 2700
county, but not to exceed an additional forty years. 2701

(3) The legislative authority of a county with a 2702
population of one million or more that has levied a tax under 2703
division (A) of this section may, by resolution adopted by a 2704
majority of the members of the legislative authority, increase 2705
the rate of the tax levied by such county under division (A) of 2706
this section to a rate not to exceed five per cent on 2707
transactions by which lodging by a hotel or short-term rental 2708
property is or is to be furnished to transient guests. 2709
Notwithstanding any contrary provision of division (A) of this 2710
section, the resolution may provide that all collections 2711
resulting from the rate levied in excess of three per cent, 2712
after deducting the real and actual costs of administering the 2713
tax, shall be deposited in the county general fund. 2714

(4) The legislative authority of a county with a 2715
population of one million or more that has levied a tax under 2716
division (A) of this section may, by resolution adopted on or 2717
before August 30, 2004, by a majority of the members of the 2718
legislative authority, provide that all or a portion of the 2719
proceeds of the tax levied under division (A) of this section, 2720
after deducting the real and actual costs of administering the 2721
tax and the amounts required to be returned to townships and 2722
municipal corporations with respect to the first three per cent 2723
levied under division (A) of this section, shall be deposited in 2724
the county general fund, provided that such proceeds shall be 2725
used to satisfy any pledges made in connection with an agreement 2726
entered into under section 307.695 of the Revised Code. 2727

(5) No amount collected from a tax levied, extended, or 2728

required to be deposited in the county general fund under 2729
division (Q) of this section shall be contributed to a 2730
convention facilities authority, corporation, or other entity 2731
created after July 1, 2003, for the principal purpose of 2732
constructing, improving, expanding, equipping, financing, or 2733
operating a convention center unless the mayor of the municipal 2734
corporation in which the convention center is to be operated by 2735
that convention facilities authority, corporation, or other 2736
entity has consented to the creation of that convention 2737
facilities authority, corporation, or entity. Notwithstanding 2738
any contrary provision of section 351.04 of the Revised Code, if 2739
a tax is levied by a county under division (Q) of this section, 2740
the board of county commissioners of that county may determine 2741
the manner of selection, the qualifications, the number, and 2742
terms of office of the members of the board of directors of any 2743
convention facilities authority, corporation, or other entity 2744
described in division (Q) (5) of this section. 2745

(6) (a) No amount collected from a tax levied, extended, or 2746
required to be deposited in the county general fund under 2747
division (Q) of this section may be used for any purpose other 2748
than paying the direct and indirect costs of constructing, 2749
improving, expanding, equipping, financing, or operating a 2750
convention center and for the real and actual costs of 2751
administering the tax, unless, prior to the adoption of the 2752
resolution of the legislative authority of the county 2753
authorizing the levy, extension, increase, or deposit, the 2754
county and the mayor of the most populous municipal corporation 2755
in that county have entered into an agreement as to the use of 2756
such amounts, provided that such agreement has been approved by 2757
a majority of the mayors of the other municipal corporations in 2758
that county. The agreement shall provide that the amounts to be 2759

used for purposes other than paying the convention center or 2760
administrative costs described in division (Q) (6) (a) of this 2761
section be used only for the direct and indirect costs of 2762
capital improvements, including the financing of capital 2763
improvements, except that the agreement may subsequently be 2764
amended by the parties that have entered into that agreement to 2765
authorize such amounts to instead be used for any costs related 2766
to the promotion or support of tourism or tourism-related 2767
programs. 2768

(b) If the county in which the tax is levied has an 2769
association of mayors and city managers, the approval of that 2770
association of an agreement described in division (Q) (6) (a) of 2771
this section shall be considered to be the approval of the 2772
majority of the mayors of the other municipal corporations for 2773
purposes of that division. 2774

(7) Each year, the auditor of state shall conduct an audit 2775
of the uses of any amounts collected from taxes levied, 2776
extended, or deposited under division (Q) of this section and 2777
shall prepare a report of the auditor of state's findings. The 2778
auditor of state shall submit the report to the legislative 2779
authority of the county that has levied, extended, or deposited 2780
the tax, the speaker of the house of representatives, the 2781
president of the senate, and the leaders of the minority parties 2782
of the house of representatives and the senate. 2783

(R) (1) As used in division (R) of this section: 2784

(a) "Convention facilities authority" has the same meaning 2785
as in section 351.01 of the Revised Code. 2786

(b) "Convention center" has the same meaning as in section 2787
307.695 of the Revised Code. 2788

(2) Notwithstanding any contrary provision of division (N) 2789
of this section, the legislative authority of a county with a 2790
population of one million two hundred thousand or more according 2791
to the most recent federal decennial census or the most recent 2792
annual population estimate published or released by the United 2793
States census bureau at the time the resolution is adopted 2794
placing the levy on the ballot, that has levied a tax under 2795
division (N) of this section may, by resolution adopted by a 2796
majority of the members of the legislative authority, provide 2797
for the extension of such levy and may provide that the proceeds 2798
of that tax, to the extent that the proceeds are no longer 2799
needed for their original purpose as defined by a cooperative 2800
agreement entered into under section 307.671 of the Revised Code 2801
and after deducting the real and actual costs of administering 2802
the tax, shall be used for paying the direct and indirect costs 2803
of constructing, improving, expanding, equipping, financing, or 2804
operating a convention center. The resolution shall provide for 2805
the extension of the tax at a rate not to exceed the rate 2806
specified in division (N) of this section for a period of time 2807
determined by the legislative authority of the county, but not 2808
to exceed an additional forty years. 2809

(3) The legislative authority of a county with a 2810
population of one million two hundred thousand or more that has 2811
levied a tax under division (A) of this section may, by 2812
resolution adopted by a majority of the members of the 2813
legislative authority, increase the rate of the tax levied by 2814
such county under division (A) of this section to a rate not to 2815
exceed five per cent on transactions by which lodging by a hotel 2816
or short-term rental property is or is to be furnished to 2817
transient guests. Notwithstanding any contrary provision of 2818
division (A) of this section, the resolution shall provide that 2819

all collections resulting from the rate levied in excess of 2820
three per cent, after deducting the real and actual costs of 2821
administering the tax, shall be used for paying the direct and 2822
indirect costs of constructing, improving, expanding, equipping, 2823
financing, or operating a convention center. 2824

(4) The legislative authority of a county with a 2825
population of one million two hundred thousand or more that has 2826
levied a tax under division (A) of this section may, by 2827
resolution adopted on or before July 1, 2008, by a majority of 2828
the members of the legislative authority, provide that all or a 2829
portion of the proceeds of the tax levied under division (A) of 2830
this section, after deducting the real and actual costs of 2831
administering the tax and the amounts required to be returned to 2832
townships and municipal corporations with respect to the first 2833
three per cent levied under division (A) of this section, shall 2834
be used to satisfy any pledges made in connection with an 2835
agreement entered into under section 307.695 of the Revised Code 2836
or shall otherwise be used for paying the direct and indirect 2837
costs of constructing, improving, expanding, equipping, 2838
financing, or operating a convention center. 2839

(5) Any amount collected from a tax levied or extended 2840
under division (R) of this section may be contributed to a 2841
convention facilities authority created before July 1, 2005, but 2842
no amount collected from a tax levied or extended under division 2843
(R) of this section may be contributed to a convention 2844
facilities authority, corporation, or other entity created after 2845
July 1, 2005, unless the mayor of the municipal corporation in 2846
which the convention center is to be operated by that convention 2847
facilities authority, corporation, or other entity has consented 2848
to the creation of that convention facilities authority, 2849
corporation, or entity. 2850

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

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

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

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

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

(2) "Permanent improvements," "debt charges," and "financing costs" have the same meanings as in section 133.01 of

the Revised Code. 2880

(3) "Costs of permanent improvements" include all costs 2881
allowed in section 133.15 of the Revised Code. 2882

A board of county commissioners of an eligible county, by 2883
resolution adopted by a majority of the members of the board, 2884
may levy an excise tax at the rate of up to three per cent on 2885
transactions by which lodging by a hotel or short-term rental 2886
property is or is to be furnished to transient guests for the 2887
purpose of paying the costs of permanent improvements at sites 2888
at which one or more agricultural societies conduct fairs or 2889
exhibits, including paying financing costs and debt charges on 2890
bonds, or notes in anticipation of bonds, paying the costs of 2891
maintaining or operating such permanent improvements, and paying 2892
the costs of administering the tax. 2893

A resolution adopted under division (T) of this section, 2894
other than a resolution that only extends the period of time for 2895
which the tax is levied, shall direct the board of elections to 2896
submit the question of the proposed lodging tax to the electors 2897
of the county at a special election held on the date specified 2898
by the board in the resolution, provided that the election 2899
occurs not less than ninety days after a certified copy of the 2900
resolution is transmitted to the board of elections. A 2901
resolution submitted to the electors under division (T) of this 2902
section shall not go into effect unless it is approved by a 2903
majority of those voting upon it. The resolution takes effect on 2904
the date the board of county commissioners receives notification 2905
from the board of elections of an affirmative vote. 2906

The tax shall remain in effect for the period specified in 2907
the resolution, not to exceed five years, and may be extended 2908
for an additional period of years that is at least the number of 2909

years required for payment of the debt charges on bonds or notes 2910
in anticipation of bonds authorized under this division but not 2911
in excess of fifteen years thereafter by a resolution adopted by 2912
a majority of the members of the board. A resolution extending 2913
the period of time for which the tax is in effect is not subject 2914
to approval of the electors of the county, but is subject to 2915
referendum under sections 305.31 to 305.99 of the Revised Code. 2916
All revenue arising from the tax shall be credited to one or 2917
more special funds in the county treasury and shall be spent 2918
solely for the purposes of paying the costs of such permanent 2919
improvements, including paying financing costs and debt charges 2920
on bonds, or notes in anticipation of bonds, and maintaining or 2921
operating the improvements. Revenue allocated for the use of a 2922
county agricultural society may be credited to the county 2923
agricultural society fund created in section 1711.16 of the 2924
Revised Code upon appropriation by the board. If revenue is 2925
credited to that fund, it shall be expended only as provided in 2926
that section. 2927

The board of county commissioners shall adopt all rules 2928
necessary to provide for the administration of the tax. The 2929
rules may prescribe the time for payment of the tax, and may 2930
provide for the imposition or penalty or interest, or both, for 2931
late payments, provided that the penalty does not exceed ten per 2932
cent of the amount of tax due, and the rate at which interest 2933
accrues does not exceed the rate per annum prescribed in section 2934
5703.47 of the Revised Code. 2935

The board of county commissioners may issue bonds, or 2936
notes in anticipation thereof, pursuant to Chapter 133. of the 2937
Revised Code, for the purpose of paying the costs of permanent 2938
improvements as authorized in this division and pledge the 2939
revenue arising from the tax for that purpose. The board of 2940

county commissioners may pledge or contribute the revenue 2941
arising from the tax levied under this division to a port 2942
authority created under Chapter 4582. of the Revised Code, and 2943
the port authority may issue bonds, or notes in anticipation 2944
thereof, pursuant to that chapter, for the purpose of paying the 2945
costs of permanent improvements as authorized in this division. 2946

(U) As used in division (U) of this section, "eligible 2947
county" means a county in which a tax is levied under division 2948
(A) of this section at a rate of three per cent and whose 2949
territory includes a part of Lake Erie the shoreline of which 2950
represents at least fifty per cent of the linear length of the 2951
county's border with other counties of this state. 2952

The board of county commissioners of an eligible county 2953
that has entered into an agreement with a port authority in the 2954
county under section 4582.56 of the Revised Code may levy an 2955
additional lodging tax on transactions by which lodging by a 2956
hotel or short-term rental property is or is to be furnished to 2957
transient guests for the purpose of financing lakeshore 2958
improvement projects constructed or financed by the port 2959
authority under that section. The resolution levying the tax 2960
shall specify the purpose of the tax, the rate of the tax, which 2961
shall not exceed two per cent, and the number of years the tax 2962
will be levied or that it will be levied for a continuing period 2963
of time. The tax shall be administered pursuant to the 2964
regulations adopted by the board under division (A) of this 2965
section, except that all the proceeds of the tax levied under 2966
this division shall be pledged to the payment of the costs, 2967
including debt charges, of lakeshore improvements undertaken by 2968
a port authority pursuant to the agreement under section 4582.56 2969
of the Revised Code. No revenue from the tax may be used to pay 2970
the current expenses of the port authority. 2971

A resolution levying a tax under division (U) of this 2972
section is subject to referendum under sections 305.31 to 305.41 2973
and 305.99 of the Revised Code. 2974

(V) (1) As used in division (V) of this section: 2975

(a) "Tourism development district" means a district 2976
designated by a municipal corporation under section 715.014 of 2977
the Revised Code or by a township under section 503.56 of the 2978
Revised Code. 2979

(b) "Lodging tax" means a tax levied pursuant to this 2980
section or section 5739.08 of the Revised Code. 2981

(c) "Tourism development district lodging tax proceeds" 2982
means all proceeds of a lodging tax derived from transactions by 2983
which lodging by a hotel or short-term rental property located 2984
in a tourism development district is or is to be provided to 2985
transient guests. 2986

(d) "Eligible county" has the same meaning as in section 2987
307.678 of the Revised Code. 2988

(2) (a) Notwithstanding division (A) of this section, the 2989
board of county commissioners, board of township trustees, or 2990
legislative authority of any county, township, or municipal 2991
corporation that levies a lodging tax on September 29, 2017, and 2992
in which any part of a tourism development district is located 2993
on or after that date shall amend the ordinance or resolution 2994
levying the tax to require either of the following: 2995

(i) In the case of a tax levied by a county, that all 2996
tourism development district lodging tax proceeds from that tax 2997
be used exclusively to foster and develop tourism in the tourism 2998
development district; 2999

(ii) In the case of a tax levied by a township or 3000
municipal corporation, that all tourism development district 3001
lodging tax proceeds from that tax be used exclusively to foster 3002
and develop tourism in the tourism development district. 3003

(b) Notwithstanding division (A) of this section, any 3004
ordinance or resolution levying a lodging tax adopted on or 3005
after September 29, 2017, by a county, township, or municipal 3006
corporation in which any part of a tourism development district 3007
is located on or after that date shall require that all tourism 3008
development district lodging tax proceeds from that tax be used 3009
exclusively to foster and develop tourism in the tourism 3010
development district. 3011

(c) A county shall not use any of the proceeds described 3012
in division (V) (2) (a) (i) or (V) (2) (b) of this section unless the 3013
convention and visitors' bureau operating within the county 3014
approves the manner in which such proceeds are used to foster 3015
and develop tourism in the tourism development district. Upon 3016
obtaining such approval, the county may pay such proceeds to the 3017
bureau to use for the agreed-upon purpose. 3018

A municipal corporation or township shall not use any of 3019
the proceeds described in division (V) (2) (a) (ii) or (V) (2) (b) of 3020
this section unless the convention and visitors' bureau 3021
operating within the municipal corporation or township approves 3022
the manner in which such proceeds are used to foster and develop 3023
tourism in the tourism development district. Upon obtaining such 3024
approval, the municipal corporation or township may pay such 3025
proceeds to the bureau to use for the agreed-upon purpose. 3026

(3) (a) Notwithstanding division (A) of this section, the 3027
board of county commissioners of an eligible county that levies 3028
a lodging tax on March 23, 2018, may amend the resolution 3029

levying that tax to require that all or a portion of the 3030
proceeds of that tax otherwise required to be spent solely to 3031
make contributions to the convention and visitors' bureau 3032
operating within the county shall be used to foster and develop 3033
tourism in a tourism development district. 3034

(b) Notwithstanding division (A) of this section, the 3035
board of county commissioners of an eligible county that adopts 3036
a resolution levying a lodging tax on or after March 23, 2018, 3037
may require that all or a portion of the proceeds of that tax 3038
otherwise required to be spent solely to make contributions to 3039
the convention and visitors' bureau operating within the county 3040
pursuant to division (A) of this section shall be used to foster 3041
and develop tourism in a tourism development district. 3042

(c) A county shall not use any of the proceeds in the 3043
manner described in division (V) (3) (a) or (b) of this section 3044
unless the convention and visitors' bureau operating within the 3045
county approves the manner in which such proceeds are used to 3046
foster and develop tourism in the tourism development district. 3047
Upon obtaining such approval, the county may pay such proceeds 3048
to the bureau to use for the agreed upon purpose. 3049

(W) (1) As used in division (W) of this section: 3050

(a) "Eligible county" means a county with a population 3051
greater than three hundred thousand and less than three hundred 3052
fifty thousand that levies a tax under division (A) of this 3053
section at a rate of three per cent; 3054

(b) "Cost" and "facility" have the same meanings as in 3055
section 351.01 of the Revised Code. 3056

(2) A board of county commissioners of an eligible county, 3057
by resolution adopted by a majority of the members of the board, 3058

may levy an excise tax at the rate of up to three per cent on 3059
transactions by which lodging by a hotel or short-term rental 3060
property is or is to be furnished to transient guests. All of 3061
the revenue from the tax shall be used to pay the costs of 3062
administering the tax or pledged and contributed to a convention 3063
facilities authority established by the board of county 3064
commissioners under Chapter 351. of the Revised Code and used by 3065
the authority to pay the cost of constructing a facility in the 3066
county, including paying bonds, or notes issued in anticipation 3067
of bonds, as provided by that chapter, or paying the expenses of 3068
maintaining, operating, or promoting such a facility. No portion 3069
of the revenue arising from the tax need be returned to 3070
municipal corporations or townships as required for taxes levied 3071
under division (A) of this section. 3072

(3) A resolution adopted under division (W) of this 3073
section shall direct the board of elections to submit the 3074
question of the proposed lodging tax to the electors of the 3075
county at a special election held on the date specified by the 3076
board in the resolution, provided that the election occurs not 3077
less than ninety days after a certified copy of the resolution 3078
is transmitted to the board of elections. A resolution submitted 3079
to the electors under division (W) of this section shall not go 3080
into effect unless it is approved by a majority of those voting 3081
upon it. The resolution takes effect on the date the board of 3082
county commissioners receives notification from the board of 3083
elections of an affirmative vote. 3084

(4) Once the tax is approved by the electors of the county 3085
pursuant to division (W) (3) of this section, it shall not be 3086
subject to diminution by initiative or referendum or by law 3087
while any bonds, or notes in anticipation of bonds, issued by 3088
the authority under Chapter 351. of the Revised Code to which 3089

the revenue is pledged, remain outstanding in accordance with 3090
their terms, unless provision is made by law or by the board of 3091
county commissioners for an adequate substitute therefore that 3092
is satisfactory to the trustee if a trust agreement secures the 3093
bonds. 3094

(5) The tax authorized by division (W) of this section 3095
shall be in addition to any other tax that is levied pursuant to 3096
this section. 3097

(X) (1) As used in division (X) of this section: 3098

(a) "Convention facilities authority," "cost," and 3099
"facility" have the same meanings as in section 351.01 of the 3100
Revised Code, except that "facility" does not include a "sports 3101
facility," as that term is defined in that section, other than a 3102
facility intended to house a major league soccer team. 3103

(b) "Eligible county" means a county with a population 3104
greater than eight hundred thousand but less than one million 3105
that levies a tax under division (A) of this section. 3106

(c) "Port authority" means a port authority created under 3107
Chapter 4582. of the Revised Code. 3108

(2) A board of county commissioners or the legislative 3109
authority of an eligible county may, by resolution adopted by a 3110
majority of the members of the board or legislative authority, 3111
levy an excise tax at a rate not to exceed one per cent on 3112
transactions by which lodging by a hotel or short-term rental 3113
property is or is to be furnished to transient guests. All 3114
revenue arising from the tax shall be used to pay the costs of 3115
administering the tax or pledged and contributed to the 3116
convention and visitors' bureau operating within the applicable 3117
eligible county, a convention facilities authority within the 3118

applicable eligible county, or a port authority and used by the 3119
convention and visitors' bureau, the convention facilities 3120
authority, or the port authority to pay the cost of acquiring, 3121
constructing, renovating, expanding, maintaining, or operating 3122
one or more facilities in the county, including paying bonds, or 3123
notes issued in anticipation of bonds, or paying the expenses of 3124
maintaining, operating, or promoting one or more facilities. No 3125
portion of the revenue arising from the tax need be returned to 3126
municipal corporations or townships as required for taxes levied 3127
under division (A) of this section. 3128

(3) The tax authorized by division (X) of this section 3129
shall be in addition to any other tax that is levied pursuant to 3130
this section. 3131

(4) Any board of county commissioners of an eligible 3132
county that, pursuant to division (D) (2) of this section, has 3133
amended a resolution levying the tax authorized by division (A) 3134
of this section may further amend the resolution to provide that 3135
all or a portion of the revenue referred to in division (D) (2) 3136
(b) of this section and division (A) of this section may be 3137
pledged and contributed to pay the costs of acquiring, 3138
constructing, renovating, expanding, maintaining, or operating 3139
one or more facilities in the county, including paying bonds, or 3140
notes issued in anticipation of bonds, or paying the expenses of 3141
maintaining, operating, or promoting one or more facilities. 3142

(Y) For the purpose of contributing revenue to pay for 3143
public safety services in a resort area designated under section 3144
5739.101 of the Revised Code, a board of county commissioners 3145
may amend a resolution adopted under division (A) of this 3146
section to increase the rate of the tax by not more than an 3147
additional one per cent, so long as the total tax rate levied 3148

under this section by that county does not exceed five per cent.
The revenue from that increase shall be used exclusively to pay
for public safety services in the resort area.

Sec. 5739.091. (A) ~~For the purposes of a tax levied by a~~
~~county, township, or municipal corporation under section 5739.08~~
~~or 5739.09 of the Revised Code, a~~ As used in this section:

(1) "Legislative authority" means a board of county
commissioners, board of township trustees, ~~or the legislative~~
authority of a municipal corporation ~~may adopt a resolution or~~
~~ordinance at any time specifying that "hotel," as otherwise~~
~~defined in section 5739.01 of the Revised Code, includes the~~
~~following:~~

~~(1) Establishments in which fewer than five rooms are used~~
~~for the accommodation of guests;~~

~~(2) Establishments at which rooms are used for the~~
~~accommodation of guests regardless of whether each room is~~
~~accessible through its own keyed entry or several rooms are~~
~~accessible through the same keyed entry; and, in determining the~~
~~number of rooms, all rooms are included regardless of the number~~
~~of structures in which the rooms are situated or the number of~~
~~parcels of land on which the structures are located if the~~
~~structures are under the same ownership and the structures are~~
~~not identified in advertisements of the accommodations as~~
~~distinct establishments. For the purposes of division (A) (2) of~~
~~this section, two or more structures are under the same~~
~~ownership if they are owned by the same person, or if they are~~
~~owned by two or more persons the majority of the ownership~~
~~interests of which are owned by the same person.~~

~~(B) The resolution or ordinance may apply to a tax imposed~~

~~pursuant to section 5739.08 or 5739.09 of the Revised Code prior~~ 3178
~~to the adoption of the resolution or ordinance if the resolution~~ 3179
~~or ordinance so states, but the tax shall not apply to~~ 3180
~~transactions by which lodging by such an establishment is~~ 3181
~~provided to transient guests prior to the adoption of the~~ 3182
~~resolution or ordinance.~~ the board of directors of a convention 3183
facilities authority, or the board of directors of a lake 3184
facilities authority. 3185

(2) "Existing lodging tax" means a tax levied under 3186
section 351.021, 353.06, 505.56, 5739.08, or 5739.09 of the 3187
Revised Code and in effect on June 30, 2026. 3188

(B) A legislative authority shall not levy an existing 3189
lodging tax on or after July 1, 2026, unless the legislative 3190
authority amends the resolution or ordinance levying the tax to 3191
comply with the enactment of division (C) of this section and 3192
the amendment of sections 351.01, 351.021, 505.56, 353.06, 3193
5739.08, and 5739.09 of the Revised Code by this act. That 3194
amendment to such a resolution or ordinance is not subject to a 3195
referendum, as prescribed by sections 305.31 to 305.41 of the 3196
Revised Code, and shall take effect without elector approval, 3197
notwithstanding the terms and requirements applicable to the 3198
adoption of the resolution or ordinance levying the existing 3199
lodging tax. 3200

(C) A legislative authority shall require the operator of 3201
a short-term rental platform to collect the tax levied under 3202
section 351.021, 353.06, 505.56, 5739.08, or 5739.09 of the 3203
Revised Code on all transactions by which lodging by a hotel or 3204
short-term rental property is or is to be furnished to transient 3205
guests through use of the platform and remit the same to the 3206
state in the same manner and at the same time the operator 3207

reports and remits the tax levied under section 5739.02 of the 3208
Revised Code. The return required by this division shall be 3209
filed on a form prescribed by the tax commissioner, which shall 3210
be separate from the return required to be filed under section 3211
5739.12 of the Revised Code. 3212

(D) All amounts collected from a tax levied on short-term 3213
rental platforms under this section shall be deposited into the 3214
short-term rental receipts fund, which is created in the state 3215
treasury. Investment earnings of the short-term rental receipts 3216
fund shall be credited to that fund. From the short-term rental 3217
receipts fund, the director of budget and management shall 3218
transfer as needed to the tax refund fund amounts equal to the 3219
refunds attributable to the tax levied under this section and 3220
certified by the tax commissioner. The department of taxation 3221
shall certify to the director of budget and management the 3222
amount to be paid to each subdivision, based on the amounts 3223
remitted by short-term rental platforms related to lodging 3224
transactions occurring in the subdivision, less any amounts 3225
previously distributed and net of any audits adjustments made or 3226
for refunds granted, for the calendar month preceding the month 3227
in which the certification is made. Not later than the fifth day 3228
of each month, the director shall provide for the payment of the 3229
amount certified to each subdivision. 3230

(E) The tax commissioner may prescribe all forms and adopt 3231
all rules necessary to administer taxes on short-term rental 3232
platforms authorized under this section. On or before July 1, 3233
2026, each legislative authority levying a tax under section 3234
351.021, 353.06, 505.56, 5739.08, or 5739.09 of the Revised Code 3235
shall certify to the commissioner the rate of each tax levied 3236
under that section. Not later than sixty-five days before that 3237
rate's modification takes effect, the legislative authority 3238

shall certify to the commissioner the modified rate and the date 3239
the modification takes effect. The commissioner shall publish 3240
and maintain, on the department of taxation's web site, a list 3241
of each current rate as certified under this division along with 3242
a map showing the boundaries of each such legislative authority. 3243

(F) A hotel shall not collect and remit the amount of any 3244
tax under section 351.021, 353.06, 505.56, 5739.08, or 5739.09 3245
of the Revised Code for which a short-term rental platform is 3246
liable under this section. 3247

Sec. 5739.092. (A) Except as provided in division (B) or 3248
(C) of this section, money collected by a county and distributed 3249
under section 5739.09 of the Revised Code to a convention and 3250
visitors' bureau in existence as of June 30, 2013, except for 3251
any such money pledged, as of that date, to the payment of debt 3252
service charges on bonds, notes, securities, or lease 3253
agreements, shall be used solely for tourism sales, marketing 3254
and promotion, and their associated costs, including operational 3255
and administrative costs of the bureau, sales and marketing, and 3256
maintenance of the physical bureau structure. 3257

(B) A convention and visitors' bureau that has entered 3258
into an agreement under section 307.678 of the Revised Code may 3259
use revenue it receives from a tax levied under division (A) of 3260
section 5739.09 of the Revised Code as described in division (E) 3261
of section 307.678 of the Revised Code. 3262

(C) The convention and visitors' bureau of a county with a 3263
population of less than one hundred thousand and annual receipts 3264
from one or more taxes levied pursuant to section 5739.09 of the 3265
Revised Code in excess of five hundred thousand dollars, may, in 3266
addition to the purposes specified in division (A) of this 3267
section, spend revenue from a tax levied under section 5739.09 3268

of the Revised Code to pay the costs of public safety services, 3269
an economic development project, or an infrastructure project, 3270
provided the services or project impact tourism. 3271

(D) A convention and visitors' bureau that markets hotels 3272
also shall market short-term rental property. 3273

Sec. 5739.12. (A) (1) Each person who has or is required to 3274
have a vendor's license, on or before the twenty-third day of 3275
each month, shall make and file a return for the preceding month 3276
in the form prescribed by the tax commissioner, and shall pay 3277
the tax shown on the return to be due. The return shall be filed 3278
electronically using the Ohio business gateway, as defined in 3279
section 718.01 of the Revised Code, the Ohio telefile system, or 3280
any other electronic means prescribed by the commissioner. 3281
Payment of the tax shown on the return to be due shall be made 3282
electronically in a manner approved by the commissioner. The 3283
commissioner may require a vendor that operates from multiple 3284
locations or has multiple vendor's licenses to report all tax 3285
liabilities on one consolidated return. The return shall show 3286
the amount of tax due from the vendor to the state for the 3287
period covered by the return and such other information as the 3288
commissioner deems necessary for the proper administration of 3289
this chapter. The commissioner may extend the time for making 3290
and filing returns and paying the tax, and may require that the 3291
return for the last month of any annual or semiannual period, as 3292
determined by the commissioner, be a reconciliation return 3293
detailing the vendor's sales activity for the preceding annual 3294
or semiannual period. The reconciliation return shall be filed 3295
by the last day of the month following the last month of the 3296
annual or semiannual period. The commissioner may remit all or 3297
any part of amounts or penalties that may become due under this 3298
chapter and may adopt rules relating thereto. Such return shall 3299

be filed electronically as directed by the tax commissioner, and 3300
payment of the amount of tax shown to be due thereon, after 3301
deduction of any discount provided for under this section, shall 3302
be made electronically in a manner approved by the tax 3303
commissioner. 3304

(2) Any person required to file returns and make payments 3305
electronically under division (A)(1) of this section may apply 3306
to the tax commissioner on a form prescribed by the commissioner 3307
to be excused from that requirement. For good cause shown, the 3308
commissioner may excuse the person from that requirement and may 3309
permit the person to file the returns and make the payments 3310
required by this section by nonelectronic means. 3311

(B)(1) If the return is filed and the amount of tax shown 3312
thereon to be due is paid on or before the date such return is 3313
required to be filed, the vendor shall be entitled to a discount 3314
of three-fourths of one per cent of the amount shown to be due 3315
on the return. The amount of the discount on the basis of sales 3316
other than the sales, including leases, of motor vehicles shall 3317
not exceed seven hundred fifty dollars per vendor's license for 3318
each month covered by the return. 3319

(2) A vendor that has selected a certified service 3320
provider as its agent shall not be entitled to the discount if 3321
the certified service provider receives a monetary allowance 3322
pursuant to section 5739.06 of the Revised Code for performing 3323
the vendor's sales and use tax functions in this state. Amounts 3324
paid to the clerk of courts pursuant to section 4505.06 of the 3325
Revised Code shall be subject to the applicable discount. The 3326
discount shall be in consideration for prompt payment to the 3327
clerk of courts and for other services performed by the vendor 3328
in the collection of the tax. 3329

(C) (1) Upon application to the tax commissioner, a vendor 3330
who is required to file monthly returns may be relieved of the 3331
requirement to report and pay the actual tax due, provided that 3332
the vendor agrees to remit to the commissioner payment of not 3333
less than an amount determined by the commissioner to be the 3334
average monthly tax liability of the vendor, based upon a review 3335
of the returns or other information pertaining to such vendor 3336
for a period of not less than six months nor more than two years 3337
immediately preceding the filing of the application. Vendors who 3338
agree to the above conditions shall make and file an annual or 3339
semiannual reconciliation return, as prescribed by the 3340
commissioner. The reconciliation return shall be filed 3341
electronically as directed by the tax commissioner, and payment 3342
of the amount of tax shown to be due thereon, after deduction of 3343
any discount provided in this section, shall be made 3344
electronically in a manner approved by the commissioner. Failure 3345
of a vendor to comply with any of the above conditions may 3346
result in immediate reinstatement of the requirement of 3347
reporting and paying the actual tax liability on each monthly 3348
return, and the commissioner may at the commissioner's 3349
discretion deny the vendor the right to report and pay based 3350
upon the average monthly liability for a period not to exceed 3351
two years. The amount ascertained by the commissioner to be the 3352
average monthly tax liability of a vendor may be adjusted, based 3353
upon a review of the returns or other information pertaining to 3354
the vendor for a period of not less than six months nor more 3355
than two years preceding such adjustment. 3356

(2) The commissioner may authorize vendors whose tax 3357
liability is not such as to merit monthly returns, as 3358
ascertained by the commissioner upon the basis of administrative 3359
costs to the state, to make and file returns at less frequent 3360

intervals. When returns are filed at less frequent intervals in 3361
accordance with such authorization, the vendor shall be allowed 3362
the discount provided in this section in consideration for 3363
prompt payment with the return, provided the return is filed and 3364
payment is made of the amount of tax shown to be due thereon, at 3365
the time specified by the commissioner, but a vendor that has 3366
selected a certified service provider as its agent shall not be 3367
entitled to the discount. 3368

(D) Any vendor who fails to file a return or to pay the 3369
full amount of the tax shown on the return to be due in the 3370
manner prescribed under this section and the rules of the 3371
commissioner may, for each such return, be required to forfeit 3372
and pay into the state treasury an additional charge not 3373
exceeding fifty dollars or ten per cent of the tax required to 3374
be paid for the reporting period, whichever is greater, as 3375
revenue arising from the tax imposed by this chapter, and such 3376
sum may be collected by assessment in the manner provided in 3377
section 5739.13 of the Revised Code. The commissioner may remit 3378
all or a portion of the additional charge and may adopt rules 3379
relating to the imposition and remission of the additional 3380
charge. 3381

(E) If the amount required to be collected by a vendor 3382
from consumers is in excess of the applicable percentage of the 3383
vendor's receipts from sales that are taxable under section 3384
5739.02 of the Revised Code, or in the case of sales subject to 3385
a tax levied pursuant to section 5739.021, 5739.023, or 5739.026 3386
of the Revised Code, in excess of the percentage equal to the 3387
aggregate rate of such taxes and the tax levied by section 3388
5739.02 of the Revised Code, such excess shall be remitted along 3389
with the remittance of the amount of tax due under section 3390
5739.10 of the Revised Code. 3391

(F) The commissioner, if the commissioner deems it 3392
necessary in order to insure the payment of the tax imposed by 3393
this chapter, may require returns and payments to be made for 3394
other than monthly periods. 3395

(G) Any vendor required to file a return and pay the tax 3396
under this section whose total payment for a year equals or 3397
exceeds the amount shown in division (A) of section 5739.122 of 3398
the Revised Code is subject to the accelerated tax payment 3399
requirements in divisions (B) and (C) of that section. For a 3400
vendor that operates from multiple locations or has multiple 3401
vendor's licenses, in determining whether the vendor's total 3402
payment equals or exceeds the amount shown in division (A) of 3403
that section, the vendor's total payment amount shall be the 3404
amount of the vendor's total tax liability for the previous 3405
calendar year for all of the vendor's locations or licenses. 3406

(H) A vendor that is a short-term rental platform shall 3407
include, with each return, the following information arranged 3408
according to every short-term rental property on the basis of 3409
which tax is remitted for the applicable period: 3410

(1) The property's address; 3411

(2) The name and telephone number or electronic mail 3412
address of the property's owner; 3413

(3) The maximum occupancy of the property. 3414

Notwithstanding section 5703.21 of the Revised Code, the 3415
tax commissioner shall furnish this information, upon request, 3416
to any subdivision that levies a tax under section 351.021, 3417
353.06, 505.56, 5739.08, or 5739.09 of the Revised Code on 3418
transactions by which lodging by the property is or is to be 3419
furnished to transient guests. 3420

Sec. 5741.01. As used in this chapter: 3421

(A) "Person" includes individuals, receivers, assignees, 3422
trustees in bankruptcy, estates, firms, partnerships, 3423
associations, joint-stock companies, joint ventures, clubs, 3424
societies, corporations, business trusts, governments, and 3425
combinations of individuals of any form. 3426

(B) "Storage" means and includes any keeping or retention 3427
in this state for use or other consumption in this state. 3428

(C) "Use" means and includes the exercise of any right or 3429
power incidental to the ownership of the thing used. A thing is 3430
also "used" in this state if its consumer gives or otherwise 3431
distributes it, without charge, to recipients in this state. 3432

(D) "Purchase" means acquired or received for a 3433
consideration, whether such acquisition or receipt was effected 3434
by a transfer of title, or of possession, or of both, or a 3435
license to use or consume; whether such transfer was absolute or 3436
conditional, and by whatever means the transfer was effected; 3437
and whether the consideration was money, credit, barter, or 3438
exchange. Purchase includes production, even though the article 3439
produced was used, stored, or consumed by the producer. The 3440
transfer of copyrighted motion picture films for exhibition 3441
purposes is not a purchase, except such films as are used solely 3442
for advertising purposes. 3443

(E) "Seller" means the person from whom a purchase is 3444
made, and includes every person engaged in this state or 3445
elsewhere in the business of selling tangible personal property 3446
or providing a service for storage, use, or other consumption or 3447
benefit in this state; and when, in the opinion of the tax 3448
commissioner, it is necessary for the efficient administration 3449

of this chapter, to regard any salesperson, representative, 3450
peddler, or canvasser as the agent of a dealer, distributor, 3451
supervisor, or employer under whom the person operates, or from 3452
whom the person obtains tangible personal property, sold by the 3453
person for storage, use, or other consumption in this state, 3454
irrespective of whether or not the person is making such sales 3455
on the person's own behalf, or on behalf of such dealer, 3456
distributor, supervisor, or employer, the commissioner may 3457
regard the person as such agent, and may regard such dealer, 3458
distributor, supervisor, or employer as the seller. 3459

Except as provided in sections 5741.071 and 5747.072 of 3460
the Revised Code, a marketplace facilitator shall be treated as 3461
the "seller" with respect to all sales facilitated by the 3462
marketplace facilitator on behalf of one or more marketplace 3463
sellers on and after the first day of the first month that 3464
begins at least thirty days after the marketplace facilitator 3465
first has substantial nexus with this state. Otherwise, "seller" 3466
does not include any person to the extent the person provides a 3467
communications medium, such as, but not limited to, newspapers, 3468
magazines, radio, television, or cable television, by means of 3469
which sellers solicit purchases of their goods or services. 3470

(F) "Consumer" means any person who has purchased tangible 3471
personal property or has been provided a service for storage, 3472
use, or other consumption or benefit in this state. "Consumer" 3473
does not include a person who receives, without charge, tangible 3474
personal property or a service. 3475

A person who performs a facility management or similar 3476
service contract for a contractee is a consumer of all tangible 3477
personal property and services purchased for use in connection 3478
with the performance of such contract, regardless of whether 3479

title to any such property vests in the contractee. The purchase 3480
of such property and services is not subject to the exception 3481
for resale under division (E) of section 5739.01 of the Revised 3482
Code. 3483

(G) (1) "Price," except as provided in divisions (G) (2) to 3484
(6) of this section, has the same meaning as in division (H) (1) 3485
of section 5739.01 of the Revised Code. 3486

(2) In the case of watercraft, outboard motors, or new 3487
motor vehicles, "price" has the same meaning as in divisions (H) 3488
(2) and (3) of section 5739.01 of the Revised Code. 3489

(3) In the case of a nonresident business consumer that 3490
purchases and uses tangible personal property outside this state 3491
and subsequently temporarily stores, uses, or otherwise consumes 3492
such tangible personal property in the conduct of business in 3493
this state, the consumer or the tax commissioner may determine 3494
the price based on the value of the temporary storage, use, or 3495
other consumption, in lieu of determining the price pursuant to 3496
division (G) (1) of this section. A price determination made by 3497
the consumer is subject to review and redetermination by the 3498
commissioner. 3499

(4) In the case of tangible personal property held in this 3500
state as inventory for sale or lease, and that is temporarily 3501
stored, used, or otherwise consumed in a taxable manner, the 3502
price is the value of the temporary use. A price determination 3503
made by the consumer is subject to review and redetermination by 3504
the commissioner. 3505

(5) In the case of tangible personal property originally 3506
purchased and used by the consumer outside this state, and that 3507
becomes permanently stored, used, or otherwise consumed in this 3508

state more than six months after its acquisition by the 3509
consumer, the consumer or the commissioner may determine the 3510
price based on the current value of such tangible personal 3511
property, in lieu of determining the price pursuant to division 3512
(G) (1) of this section. A price determination made by the 3513
consumer is subject to review and redetermination by the 3514
commissioner. 3515

(6) If a consumer produces tangible personal property for 3516
sale and removes that property from inventory for the consumer's 3517
own use, the price is the produced cost of that tangible 3518
personal property. 3519

(H) "Nexus with this state" means that the seller engages 3520
in continuous and widespread solicitation of purchases from 3521
residents of this state or otherwise purposefully directs its 3522
business activities at residents of this state. 3523

(I) (1) "Substantial nexus with this state" means that the 3524
seller has sufficient contact with this state, in accordance 3525
with Section 8 of Article I of the Constitution of the United 3526
States, to allow the state to require the seller to collect and 3527
remit use tax on sales of tangible personal property or services 3528
made to consumers in this state. 3529

(2) "Substantial nexus with this state" is presumed to 3530
exist when the seller does any of the following: 3531

(a) Uses an office, distribution facility, warehouse, 3532
storage facility, or similar place of business within this 3533
state, whether operated by the seller or any other person, other 3534
than a common carrier acting in its capacity as a common 3535
carrier. 3536

(b) Regularly uses employees, agents, representatives, 3537

solicitors, installers, repairers, salespersons, or other 3538
persons in this state for the purpose of conducting the business 3539
of the seller or either to engage in a business with the same or 3540
a similar industry classification as the seller selling a 3541
similar product or line of products as the seller, or to use 3542
trademarks, service marks, or trade names in this state that are 3543
the same or substantially similar to those used by the seller. 3544

(c) Uses any person, other than a common carrier acting in 3545
its capacity as a common carrier, in this state for any of the 3546
following purposes: 3547

(i) Receiving or processing orders of the seller's goods 3548
or services; 3549

(ii) Using that person's employees or facilities in this 3550
state to advertise, promote, or facilitate sales by the seller 3551
to customers; 3552

(iii) Delivering, installing, assembling, or performing 3553
maintenance services for the seller's customers; 3554

(iv) Facilitating the seller's delivery of tangible 3555
personal property to customers in this state by allowing the 3556
seller's customers to pick up property sold by the seller at an 3557
office, distribution facility, warehouse, storage facility, or 3558
similar place of business. 3559

(d) Makes regular deliveries of tangible personal property 3560
into this state by means other than common carrier. 3561

(e) Has an affiliated person that has substantial nexus 3562
with this state. 3563

(f) Owns tangible personal property that is rented or 3564
leased to a consumer in this state, or offers tangible personal 3565

property, on approval, to consumers in this state. 3566

(g) Has gross receipts in excess of one hundred thousand 3567
dollars in the current or preceding calendar year from the sale 3568
of tangible personal property for storage, use, or consumption 3569
in this state or from providing services the benefit of which is 3570
realized in this state. 3571

(h) Engages, in the current or preceding calendar year, in 3572
two hundred or more separate transactions selling tangible 3573
personal property for storage, use, or consumption in this state 3574
or providing services the benefit of which is realized in this 3575
state. 3576

(i) Is a short-term rental platform that furnishes lodging 3577
in short-term rental properties located in this state to 3578
transient guests. 3579

(3) A seller presumed to have substantial nexus with this 3580
state under divisions (I) (2) (a) to (f), (g), and (h) of this 3581
section may rebut that presumption by demonstrating that 3582
activities described in any of those divisions that are 3583
conducted by a person in this state on the seller's behalf are 3584
not significantly associated with the seller's ability to 3585
establish or maintain a market in this state for the seller's 3586
sales. 3587

(4) A marketplace facilitator is presumed to have 3588
substantial nexus with this state if either of the following 3589
apply in the current or preceding calendar year: 3590

(a) The aggregate gross receipts derived from sales of 3591
tangible personal property for storage, use, or consumption in 3592
this state or services the benefit of which is realized in this 3593
state, including sales made by the marketplace facilitator on 3594

its own behalf and sales facilitated by the marketplace 3595
facilitator on behalf of one or more marketplace sellers, exceed 3596
one hundred thousand dollars; 3597

(b) The marketplace facilitator engages in on its own 3598
behalf, or facilitates on behalf of one or more marketplace 3599
sellers, two hundred or more separate transactions selling 3600
tangible personal property for storage, use, or consumption in 3601
this state or services the benefit of which is realized in this 3602
state. 3603

(5) A seller that does not have substantial nexus with 3604
this state, and any affiliated person of the seller, before 3605
selling or leasing tangible personal property or services to a 3606
state agency, shall register with the tax commissioner in the 3607
same manner as a seller described in division (A)(1) of section 3608
5741.17 of the Revised Code. 3609

(6) As used in division (I) of this section: 3610

(a) "Affiliated person" means any person that is a member 3611
of the same controlled group of corporations as the seller or 3612
any other person that, notwithstanding the form of organization, 3613
bears the same ownership relationship to the seller as a 3614
corporation that is a member of the same controlled group of 3615
corporations. 3616

(b) "Controlled group of corporations" has the same 3617
meaning as in section 1563(a) of the Internal Revenue Code. 3618

(c) "State agency" has the same meaning as in section 1.60 3619
of the Revised Code. 3620

(J) "Fiscal officer" means, with respect to a regional 3621
transit authority, the secretary-treasurer thereof, and with 3622
respect to a county which is a transit authority, the fiscal 3623

officer of the county transit board appointed pursuant to 3624
section 306.03 of the Revised Code or, if the board of county 3625
commissioners operates the county transit system, the county 3626
auditor. 3627

(K) "Territory of the transit authority" means all of the 3628
area included within the territorial boundaries of a transit 3629
authority as they from time to time exist. Such territorial 3630
boundaries must at all times include all the area of a single 3631
county or all the area of the most populous county which is a 3632
part of such transit authority. County population shall be 3633
measured by the most recent census taken by the United States 3634
census bureau. 3635

(L) "Transit authority" means a regional transit authority 3636
created pursuant to section 306.31 of the Revised Code or a 3637
county in which a county transit system is created pursuant to 3638
section 306.01 of the Revised Code. For the purposes of this 3639
chapter, a transit authority must extend to at least the entire 3640
area of a single county. A transit authority which includes 3641
territory in more than one county must include all the area of 3642
the most populous county which is a part of such transit 3643
authority. County population shall be measured by the most 3644
recent census taken by the United States census bureau. 3645

(M) "Providing a service" has the same meaning as in 3646
section 5739.01 of the Revised Code. 3647

(N) "Other consumption" includes receiving the benefits of 3648
a service. 3649

(O) "Lease" or "rental" has the same meaning as in section 3650
5739.01 of the Revised Code. 3651

(P) "Certified service provider" has the same meaning as 3652

in section 5740.01 of the Revised Code. 3653

(Q) "Marketplace facilitator" means a person that owns, 3654
operates, or controls a physical or electronic marketplace 3655
through which retail sales or delivery network services, or 3656
both, are facilitated on behalf of one or more marketplace 3657
sellers, or an affiliate of such a person. "Marketplace 3658
facilitator" does not include a person that provides advertising 3659
services, including tangible personal property or services 3660
listed for sale, if the advertising service platform or forum 3661
does not engage directly or indirectly through one or more 3662
affiliated persons in the activities described in division (T) 3663
(2) of this section. 3664

(R) "Marketplace seller" means a person on behalf of which 3665
a marketplace facilitator facilitates the sale of tangible 3666
personal property for storage, use, or consumption in this state 3667
or services the benefit of which are realized in this state, 3668
regardless of whether or not the person has a substantial nexus 3669
with this state. 3670

(S) "Electronic marketplace" includes digital distribution 3671
services, digital distribution platforms, online portals, 3672
application stores, computer software applications, in-app 3673
purchase mechanisms, or other digital products. 3674

(T) A sale is "facilitated" by a marketplace facilitator 3675
on behalf of a marketplace seller if it satisfies divisions (T) 3676
(1), (2), and (3) of this section: 3677

(1) The marketplace facilitator, directly or indirectly, 3678
does any of the following: 3679

(a) Lists, makes available, or advertises the tangible 3680
personal property or services that are the subject of the sale 3681

in a physical or electronic marketplace owned, operated, or 3682
controlled by the marketplace facilitator; 3683

(b) Transmits or otherwise communicates an offer or 3684
acceptance of the sale between the marketplace seller and the 3685
purchaser in a shop, store, booth, catalog, internet site, or 3686
other similar forum; 3687

(c) Owns, rents, licenses, makes available, or operates 3688
any electronic or physical infrastructure or any property, 3689
process, method, copyright, trademark, or patent that connects 3690
the marketplace seller to the purchaser for the purpose of 3691
making sales; 3692

(d) Provides the marketplace in which the sale was made or 3693
otherwise facilitates the sale regardless of ownership or 3694
control of the tangible personal property or services that are 3695
the subject of the sale; 3696

(e) Provides software development or research and 3697
development services directly related to a physical or 3698
electronic marketplace that is involved in one or more of the 3699
activities described in division (T)(1) of this section; 3700

(f) Provides fulfillment or storage services for the 3701
marketplace seller that are related to the tangible personal 3702
property or services that are the subject of the sale; 3703

(g) Sets the price of the sale on behalf of the 3704
marketplace seller; 3705

(h) Provides or offers customer service to the marketplace 3706
seller or the marketplace seller's customers, or accepts or 3707
assists with taking orders, returns, or exchanges of the 3708
tangible personal property or services that are the subject of 3709
the sale; 3710

(i) Brands or otherwise identifies the sale as a sale of 3711
the marketplace facilitator. 3712

(2) The marketplace facilitator, directly or indirectly, 3713
does any of the following: 3714

(a) Collects the price of the tangible personal property 3715
or services sold to the consumer; 3716

(b) Provides payment processing services for the sale; 3717

(c) Collects payment in connection with the sale from the 3718
consumer through terms and conditions, agreements, or 3719
arrangements with a third party, and transmits that payment to 3720
the marketplace seller, regardless of whether the person 3721
collecting and transmitting such payment receives compensation 3722
or other consideration in exchange for the service; 3723

(d) Provides virtual currency that consumers are allowed 3724
or required to use to purchase the tangible personal property or 3725
services that are the subject of the sale. 3726

(3) The subject of the sale is tangible personal property 3727
or services other than lodging by a hotel that is or is to be 3728
furnished to transient guests. 3729

(U) "Delivery network company," "delivery network 3730
services," and "local merchant" have the same meanings as in 3731
section 5739.01 of the Revised Code. 3732

(V) "Short-term rental platform," "short-term rental 3733
property," and "transient guest" have the same meanings as in 3734
section 5739.01 of the Revised Code. 3735

Section 2. That existing sections 319.202, 351.01, 3736
351.021, 353.06, 505.56, 715.013, 4735.11, 5323.02, 5713.041, 3737
5715.012, 5739.01, 5739.08, 5739.09, 5739.091, 5739.092, 3738

5739.12, and 5741.01 of the Revised Code are hereby repealed. 3739

Section 3. The amendment or enactment by this act of 3740
sections 351.01, 351.021, 353.06, 505.56, 5739.01, 5739.08, 3741
5739.09, 5739.091, and 5741.01 of the Revised Code applies on 3742
and after July 1, 2026. 3743