

I_136_2182

136th General Assembly
Regular Session
2025-2026

Sub. H. B. No. 138

To enact sections 1787.01, 1787.02, 1787.03,
1787.04, 1787.05, 1787.06, 1787.07, 1787.08,
1787.09, 1787.10, 1787.11, 1787.12, and 1787.13
of the Revised Code to authorize the creation of
tourism promotion districts and the levying of
assessments therein.

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

Section 1. That sections 1787.01, 1787.02, 1787.03,
1787.04, 1787.05, 1787.06, 1787.07, 1787.08, 1787.09, 1787.10,
1787.11, 1787.12, and 1787.13 of the Revised Code be enacted to
read as follows:

Sec. 1787.01. As used in this chapter:

(A) "Authorizing legislative authority" means a
legislative authority that adopts either an authorizing
resolution or an ordinance or resolution stating its intent to
establish or renew a tourism promotion district pursuant to
section 1787.03 of the Revised Code or modify a district plan
pursuant to section 1787.04 of the Revised Code.

(B) "Authorizing resolution" means an ordinance or



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resolution adopted by the legislative authority under section 19
1787.06 of the Revised Code. 20

(C) "Benefit assessment" means an assessment levied under 21
section 1787.07 of the Revised Code. 22

(D) "Convention and visitors' bureau" means a nonprofit 23
corporation that is organized under the laws of this state that 24
is, or has among its functions acting as, a convention and 25
visitors' bureau, and that receives revenue from lodging taxes. 26

(E) "District management association" means the nonprofit 27
corporation a municipal corporation, township, or county 28
contracts with to administer or implement services and 29
improvements pursuant to section 1787.10 of the Revised Code. 30

(F) "District plan" means the plan described in division 31
(B) of section 1787.03 of the Revised Code. 32

(G) "Improvement" means the acquisition, construction, or 33
installation of, or maintenance relating to, tangible property 34
with an estimated useful life of five years or more that is 35
designed to provide benefits to lodging businesses. 36

(H) "Legislative authority" means the legislative 37
authority of a municipal corporation, the board of trustees of a 38
township, or the board of commissioners of a county. 39

(I) "Lodging business" means a "hotel" as defined in 40
section 5739.01 of the Revised Code. 41

(J) "Lodging business owner" means the record owner of a 42
lodging business. 43

(K) "Services" means the promotion of lodging business 44
activities or tourism and any other activity provided for the 45
benefit of lodging businesses for the purpose of increasing 46

overnight lodging stays.

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Sec. 1787.02. (A) A municipal corporation, township, or
county may establish a tourism promotion district to fund
services and improvements that benefit lodging businesses
pursuant to this chapter by assessing a benefit assessment on
lodging businesses located within the district.

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(B) A municipal corporation may create a district within
the territory of a municipal corporation. A township may create
a district within the unincorporated territory of the township.
A county may create a district within the unincorporated area of
the county. A municipal corporation, township, or county may
extend the boundaries of the district outside such territory if
the municipal corporation, township, or county receives approval
from the following entity or persons in the outside territory,
as applicable:

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(1) If a convention and visitors' bureau is operating in
the outside territory, the convention and visitor's bureau;

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(2) If no convention and visitors' bureau is operating in
the outside territory, a majority of lodging business owners in
the outside territory.

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The boundaries of a proposed tourism promotion district
shall not overlap with the boundaries of another tourism
promotion district, and a district's territory shall be
contiguous.

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(C) A tourism promotion district shall be established for
a specific term of years. The term of a newly established
district shall be not less than three and not more than five
years, unless the district plan proposes that revenue bonds are
to be issued under section 1787.08 of the Revised Code, in which

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case the term shall run until the revenue bonds' maximum 76
maturity. The term of a renewed district shall be not more than 77
five years, unless the plan proposes that revenue bonds are to 78
be issued under section 1787.08 of the Revised Code, in which 79
case the term shall run until the revenue bonds' maximum 80
maturity. 81

Sec. 1787.03. (A) A legislative authority may, by 82
ordinance or resolution, and subject to the notice, hearing, 83
protest, and approval provisions contained in section 1787.05 of 84
the Revised Code, initiate proceedings to establish or renew a 85
tourism promotion district. Such ordinance or resolution may 86
only be adopted following the valid request of two or more 87
lodging business owners that would be located within the 88
proposed district. 89

A valid request to establish or renew a district shall 90
include a district plan that complies with division (B) of this 91
section and a plan summary that complies with division (C) of 92
this section. An ordinance or resolution to initiate proceedings 93
to establish or renew a district shall comply with division (D) 94
of this section. 95

(B) A district plan shall include all of the following: 96

(1) A map that identifies the proposed tourism promotion 97
district's boundaries in sufficient detail to allow a person to 98
reasonably determine whether a lodging business is located 99
within those boundaries; 100

(2) The name of the district and the day it will begin 101
operating; 102

(3) Whether revenue bonds will be issued under section 103
1787.08 of the Revised Code for the benefit of the district; 104

- (4) The term of years the district will be in operation; 105
- (5) The name of the district management association; 106
- (6) The services and improvements proposed for each year 107
of operation of the district and the estimated cost thereof. If 108
the services and improvements proposed for each year of 109
operation are the same, a description of the first year's 110
proposed services and improvements and a statement that the same 111
services and improvements are proposed for subsequent years 112
satisfies this requirement. 113
- (7) The estimated amount proposed to be expended for 114
services and improvements during each year of the district's 115
operation. This amount may be estimated based on the benefit 116
assessment amount or rate. An estimate of the amount proposed to 117
be expended in the initial year of the district's operation and 118
a statement that a similar amount applies to subsequent years 119
satisfies this requirement. 120
- (8) The proposed source or sources of financing, including 121
the proposed method and basis of levying the benefit assessment 122
in sufficient detail to allow a person to estimate the rate or 123
amount of the benefit assessment to be levied against a lodging 124
business. The plan may propose increases in the benefit 125
assessment for any year of the district's operation. 126
- (9) The estimated annual collections from the proposed 127
benefit assessment; 128
- (10) If the district is to provide improvements, whether 129
revenue bonds will be issued under section 1787.08 of the 130
Revised Code to finance those improvements and, if so, the 131
revenue bonds' maximum maturity; 132
- (11) The time and manner of collecting the benefit 133

<u>assessment and any interest or penalties for nonpayment;</u>	134
<u>(12) The specific number of years during which a benefit</u>	135
<u>assessment will be levied, which shall equal the term of the</u>	136
<u>district;</u>	137
<u>(13) Any proposed rules that will apply to the district;</u>	138
<u>(14) A description of the types or classes of lodging</u>	139
<u>businesses to be included in the district and subject to the</u>	140
<u>district benefit assessment;</u>	141
<u>(15) A list of the existing lodging businesses in the</u>	142
<u>proposed district that are of the types or classes described</u>	143
<u>under division (B) (14) of this section;</u>	144
<u>(16) An estimate of the benefit assessment that will be</u>	145
<u>remitted on the basis of each lodging business subject to the</u>	146
<u>assessment over the term of the district's operation;</u>	147
<u>(17) If the proposed district will be a renewed district,</u>	148
<u>this disposition of any remaining revenues derived from benefit</u>	149
<u>assessments levied for the benefit of the expiring district,</u>	150
<u>which shall be consistent with division (E) of this section.</u>	151
<u>(C) A plan summary shall include all of the following:</u>	152
<u>(1) A map showing the boundaries of the tourism promotion</u>	153
<u>district;</u>	154
<u>(2) A description of the types or classes of lodging</u>	155
<u>businesses to be included in the district and subject to the</u>	156
<u>district benefit assessment;</u>	157
<u>(3) The benefit assessment rate or amount for each type or</u>	158
<u>class of lodging business that will be subject to the benefit</u>	159
<u>assessment;</u>	160

<u>(4) A description of the proposed services and</u>	161
<u>improvements;</u>	162
<u>(5) The location where the public may review the district</u>	163
<u>plan;</u>	164
<u>(6) A statement that the district plan will be provided</u>	165
<u>upon request.</u>	166
<u>(D) An ordinance or resolution adopted pursuant to</u>	167
<u>division (A) of this section shall state or include all of the</u>	168
<u>following:</u>	169
<u>(1) That the legislative authority intends to establish or</u>	170
<u>renew a tourism promotion district;</u>	171
<u>(2) A description of the exterior boundaries of the</u>	172
<u>district, which may be made by reference to the map that is</u>	173
<u>required to be included with the plan or plan summary;</u>	174
<u>(3) A description of the types or classes of lodging</u>	175
<u>businesses to be included in the district and subject to the</u>	176
<u>benefit assessment;</u>	177
<u>(4) The estimated annual collections of the benefit</u>	178
<u>assessment;</u>	179
<u>(5) The benefit assessment rate or amount for each type or</u>	180
<u>class of lodging business that will be subject to the benefit</u>	181
<u>assessment;</u>	182
<u>(6) An estimate of the benefit assessment revenue that</u>	183
<u>will be remitted;</u>	184
<u>(7) A description of the proposed services and</u>	185
<u>improvements;</u>	186
<u>(8) The location at which the public may review the</u>	187

tourism district plan; 188

(9) That the tourism district plan will be furnished upon 189
request; 190

(10) The time and place for a public hearing on the 191
establishment or renewal of the district and the levy of the 192
benefit assessment, which shall be consistent with the 193
requirements of section 1787.05 of the Revised Code. 194

The descriptions required under divisions (D) (2) and (7) 195
of this section do not need to be detailed and need only enable 196
a person to generally identify the location and extent of the 197
territory of the proposed district and the nature and extent of 198
the proposed services and improvements. 199

If the boundaries of the proposed district overlap with 200
another county, township, or municipal corporation for which 201
approval is required under section 1787.02 of the Revised Code, 202
the ordinance or resolution shall be accompanied by written 203
evidence of the required approval. 204

(E) The boundaries, benefit assessments, or services and 205
improvements of a renewed tourism promotion district may be 206
different than those of the former tourism promotion district. 207

Upon renewal, any remaining revenues derived from benefit 208
assessments, or any revenues derived from the sale of assets 209
acquired with the revenues, shall be transferred to the renewed 210
tourism promotion district. If the renewed district does not 211
include lodging businesses previously included in the prior 212
district, the remaining revenues attributable to these lodging 213
businesses shall either be spent consistent with the district 214
plan or be refunded to the owners of these lodging businesses. 215

Sec. 1787.04. Upon the written request of an existing 216

tourism promotion district's district management association, 217
the authorizing legislative authority may, by ordinance or 218
resolution, state its intent to modify the district's district 219
plan. 220

An ordinance or resolution adopted pursuant to this 221
section shall state the modifications to be considered and the 222
date and location of a public hearing to consider the 223
modifications. The hearing date shall be not more than ninety 224
days after the adoption of the ordinance or resolution pursuant 225
to this section. 226

Sec. 1787.05. (A) If an authorizing legislative authority, 227
pursuant to section 1787.03 of the Revised Code, adopts an 228
ordinance or resolution stating its intent to establish a new 229
tourism promotion district or renew an existing district or, 230
pursuant to section 1787.04 of the Revised Code, adopts an 231
ordinance or resolution stating its intent to modify an existing 232
district plan, the legislative authority shall hold a public 233
hearing on the applicable question on or before the date the 234
legislative authority adopts an ordinance or resolution 235
authorizing that question pursuant to section 1787.06 of the 236
Revised Code. 237

At least thirty days before the hearing date, the clerk of 238
the legislative authority shall send notice of the hearing, by 239
ordinary mail, to the owner of each lodging business identified 240
under division (D) (6) of section 1787.03 of the Revised Code or, 241
in the case of a hearing on modification requested under section 242
1787.04 of the Revised Code, the owner of each lodging business 243
subject to the benefit assessment under the plan in effect at 244
the time the notice is sent. The notice shall include either a 245
copy of the written protest or approval form described in 246

division (B) of this section or the address of a web site at 247
which that form may be obtained. 248

(B) Any lodging business owner that is entitled to notice 249
pursuant to division (A) of this section, or the owner's agent, 250
may file a written protest against or a written approval for the 251
proposed question with the legislative authority, on or before 252
the hearing date on a form prescribed by the legislative 253
authority. The legislative authority may waive any irregularity 254
in the form or content of any written protest. 255

Each written protest or approval shall contain a 256
description of the owner's lodging business and, if the person 257
filing the protest or approval is not the lodging business 258
owner, it shall be accompanied by written evidence that the 259
person submitting the protest or approval is the owner's agent. 260

If written approvals that comply with division (B) of this 261
section representing sixty per cent or more of the proposed 262
benefit assessment and sixty per cent or more of the lodging 263
business beds in the tourism promotion district, as it will 264
exist if the question is approved, are not received, the 265
legislative authority shall not adopt an ordinance or resolution 266
to create or renew the tourism promotion district, or modify the 267
tourism promotion district plan, pursuant to section 1787.06 of 268
the Revised Code. 269

The percentage of benefit assessment represented by the 270
approving owners shall be determined by dividing the benefit 271
assessment estimated to be remitted on the basis of the 272
approving owners' lodging businesses over the term of the 273
district divided by the benefit assessment estimated to be 274
remitted on the basis of all lodging businesses over the term of 275
the district. 276

The percentage of lodging business beds represented by the 277
approving owners shall be determined by dividing the number of 278
permanent beds maintained in the approving owners' lodging 279
businesses that will be subject to the benefit assessment by the 280
total number of permanent beds in all lodging businesses that 281
will be subject to the benefit assessment. 282

Sec. 1787.06. (A) After the hearing described in section 283
1787.05 of the Revised Code, the authorizing legislative 284
authority may, by ordinance or resolution, establish or renew a 285
tourism promotion district or modify a district plan, in 286
accordance with division (C) of this section and provided the 287
legislative authority is not prohibited from doing so by 288
division (B) of that section. 289

(B) An ordinance or resolution establishing or renewing a 290
tourism promotion district may not reflect a benefit assessment 291
rate or amount that is higher, district boundaries that increase 292
the district's area, or types or classes of lodging businesses 293
subject to benefit assessment that are broader, than those 294
stated in the ordinance or resolution adopted under section 295
1787.03 of the Revised Code. 296

If the benefit assessment rate or amount is lower, the 297
reduction shall be made in either a uniform manner or specific 298
to each lodging business. 299

(C) An ordinance or resolution establishing or renewing a 300
tourism promotion district, or modifying a tourism promotion 301
district plan, shall include all of the following: 302

(1) The name of the district and the day it will begin 303
operating; 304

(2) Whether revenue bonds will be issued under section 305

1787.08 of the Revised Code for the benefit of the district; 306

(3) The term of years the district shall be in operation; 307

(4) A statement that the approved district plan is 308
incorporated into the ordinance or resolution by reference; 309

(5) A description of the proposed services and 310
improvements, the amount or rate of the proposed benefit 311
assessment, a description of the types or classes of lodging 312
businesses that will be subject to the assessment, and a 313
description of the boundaries of the tourism promotion district, 314
which may be made by reference to any plan or map that is on 315
file with the legislative authority. 316

The descriptions in division (C) (5) of this section do not 317
need to be detailed and need only enable a person to generally 318
identify the nature and extent of the proposed services and 319
improvements and the location and extent of the territory of the 320
proposed tourism promotion district. 321

(6) The number, date of adoption, and title of the 322
ordinance or resolution adopted under section 1787.03 or section 323
1787.04 of the Revised Code; 324

(7) The time and place where the public hearing required 325
under section 1787.05 of the Revised Code was held; 326

(8) The following statement: "The lodging businesses in 327
the tourism promotion district shall be subject to any 328
amendments to Chapter 1787. of the Revised Code"; 329

(9) A statement that the services and improvements to be 330
provided to lodging businesses in the tourism promotion district 331
will be funded by the proceeds of the benefit assessment; 332

(10) A finding that the lodging businesses within the 333

tourism promotion district will benefit from the services and 334
improvements funded by the benefit assessment. 335

Sec. 1787.07. After adopting the authorizing resolution, 336
the authorizing legislative authority shall levy the benefit 337
assessment at the amount or rate authorized in that resolution 338
on lodging businesses of the type or class that are subject to 339
the benefit assessment for the term of the tourism promotion 340
district, as described in the district plan and beginning on the 341
date the district begins operating. 342

Benefit assessments may be levied based on a per cent of 343
gross lodging business revenue or any other reasonable method 344
based upon benefit. A benefit assessment may vary by types or 345
classes of lodging businesses as described in the tourism 346
promotion district plan. The rate or amount of a benefit 347
assessment shall be levied on a basis that provides a rational 348
relationship between the amount of the assessment against each 349
lodging business subject to the assessment and the benefit 350
rendered to that business. 351

Any lodging business of the types or classes that are 352
subject to the benefit assessment located within the boundaries 353
of the tourism promotion district that begins operations during 354
the district's term shall be subject to the benefit assessment. 355

The collection of the benefit assessments levied pursuant 356
to this chapter shall be made at the time and in the manner 357
described in the district plan. All proceeds shall be remitted 358
by the lodging business owner to the county, township, or 359
municipal corporation and deposited in a special fund created in 360
the county, township, or municipal treasury. Money in that fund 361
shall be paid to a district management association, at the 362
request of that association, and used solely for the services 363

and improvements authorized in the district plan, including to 364
support the issuance of revenue bonds under section 1787.08 of 365
the Revised Code. 366

All delinquent payments for benefit assessments levied 367
pursuant to this chapter may be charged interest and penalties. 368
A percentage of the benefit assessments, not to exceed two per 369
cent, may be retained by the county, township, or municipal 370
corporation to offset the cost of collection as described in the 371
district plan. 372

All other revenue from the benefit assessment shall be 373
used solely for the purposes specified in the district plan. 374

Any delinquent payments for benefit assessments, along 375
with any interest or penalties, shall constitute a debt owed to 376
the authorizing legislative authority and may be collected by 377
the authorizing legislative authority as a debt under law. 378

Any delinquent payments for benefit assessments, interest, 379
or penalties recovered under this section shall be expended in 380
the same manner as provided in the district plan for proceeds of 381
the benefit assessment. 382

Sec. 1787.08. (A) Pursuant to Ohio Constitution, Article 383
VIII, Section 13, the authorizing legislative authority for a 384
tourism promotion district, the district management association 385
of a tourism promotion district, or a port authority created 386
under Chapter 4582. of the Revised Code that encompasses the 387
entire territory of a tourism promotion district may issue 388
revenue bonds to fund improvements benefiting the district. 389

(B) Benefit assessments levied in two or more tourism 390
promotion districts may be pledged to secure a single revenue 391
bond issue to fund improvements benefiting those districts. 392

(C) Revenue bonds issued pursuant to this section shall be 393
backed exclusively by the benefit assessments supporting the 394
tourism promotion district or districts they are issued to fund. 395
The revenue bonds shall not be regarded as indebtedness of any 396
municipal corporation, township, or county for the purpose of 397
any limitation imposed by any law. 398

Sec. 1787.09. The validity of a benefit assessment levied 399
under this chapter may only be contested in an action or 400
proceeding that is commenced during a thirty-day period 401
occurring annually, beginning in the year the authorizing 402
resolution is adopted and ending after the last year the benefit 403
assessment is levied. The thirty-day period begins on the date 404
the authorizing resolution is adopted or that date's 405
anniversary, as applicable. 406

To challenge the validity of a benefit assessment, a 407
lodging business owner that is or will be subject to the benefit 408
assessment, or the agent thereof, must file a claim in writing 409
with the court of common pleas in the county where the tourism 410
promotion district is established and the clerk of the 411
legislative authority. The claim shall include a specific 412
showing that the tourism promotion district will not provide a 413
benefit to the claimant's lodging business. Any appeal from a 414
final judgment in an action or proceeding shall be perfected 415
within thirty days after the entry of judgment. 416

Sec. 1787.10. The municipal corporation, township, or 417
county that forms a tourism promotion district shall contract 418
with a new or existing nonprofit corporation that is compliant 419
with division (A) or (B) of this section, as applicable, to act 420
as the district management association and administer or 421
implement the services and improvements described in the 422

district plan. 423

(A) In the case of a newly formed nonprofit corporation 424
designated as the district management association, the 425
certificate of incorporation or bylaws shall provide that all of 426
the corporation's board members must be lodging business owners 427
whose lodging businesses are subject to the tourism promotion 428
district's benefit assessment, or the agents of such owners, at 429
least one of whom represents a lodging business with fewer than 430
fifty rooms, provided such a lodging business is subject to that 431
assessment. 432

(B) Where an existing nonprofit corporation is designated 433
as the district management association, the nonprofit 434
corporation's board of directors shall create a committee of 435
board members, and all members of the committee must be lodging 436
business owners whose lodging businesses are subject to the 437
tourism promotion district's benefit assessment, or the agents 438
of such owners, at least one of whom represents a lodging 439
business with fewer than fifty rooms, provided such a lodging 440
business is subject to that assessment. The committee shall be 441
charged with managing benefit assessment funds and fulfilling 442
the obligations of the tourism promotion district plan. 443

(C) A district management association shall have full 444
discretion to select the specific services and improvements 445
within the authorized parameters of the tourism promotion 446
district plan that will be funded with tourism promotion 447
district benefit assessment revenue. 448

Sec. 1787.11. (A) The district management association 449
shall prepare a report for each fiscal year of the association 450
during which benefit assessments are levied and collected, 451
except the first such year. 452

The district management association shall submit the 453
report to the auditor of state and the authorizing legislative 454
authority not more than ninety days after the conclusion of each 455
fiscal year that the report is required. The auditor of state 456
may require an annual financial audit of the district management 457
association. 458

(B) The report shall refer to the tourism promotion 459
district by name, specify the dates of the fiscal year to which 460
the report applies, and, with respect to that year, include all 461
of the following information: 462

(1) A review of the services and improvements provided in 463
the preceding fiscal year; 464

(2) The services and improvements to be provided for the 465
current fiscal year; 466

(3) The association's budget for the current fiscal year, 467
including an estimate of the cost of providing the services and 468
improvements for that year; 469

(4) The method and basis of levying the benefit 470
assessments in sufficient detail to allow each lodging business 471
owner to estimate the amount of the benefit assessment to be 472
levied against the owner's lodging business for that year; 473

(5) The estimated amount of any surplus revenues to be 474
carried over from the preceding fiscal year. 475

(C) The authorizing legislative authority may approve the 476
annual report as filed by the district management association or 477
may recommend modifications to the report within forty-five days 478
after receiving the report. The report shall be considered final 479
and approved within ninety days following its submission by the 480
district management association to the authorizing legislative 481

authority. 482

Sec. 1787.12. (A) Subject to division (B) of this section, 483
all of the following apply: 484

(1) Tourism promotion districts created under this chapter 485
and district management associations are not political 486
subdivisions, except for the purpose of section 4905.34 of the 487
Revised Code; 488

(2) Tourism promotion districts created under this chapter 489
and district management associations shall be considered public 490
agencies under section 102.01 and public authorities under 491
section 4115.03 of the Revised Code; 492

(3) Tourism promotion districts created under this chapter 493
and district management associations are not subject to sections 494
121.81 to 121.83 of the Revised Code; 495

(4) Tourism promotion districts created under this chapter 496
and district management associations are subject to sections 497
121.22 and 121.23 of the Revised Code. 498

(B) An existing nonprofit corporation that enters a 499
contract to act as a district management association pursuant to 500
section 1787.10 of the Revised Code is only subject to division 501
(A) of this section when acting as a district management 502
association. 503

Sec. 1787.13. (A) An authorizing legislative authority 504
may, by ordinance or resolution adopted on its own initiative, 505
dissolve a tourism promotion district established or renewed 506
pursuant to this chapter if no revenue bonds issued under 507
section 1787.08 of the Revised Code for the benefit of that 508
district remain outstanding and either of the following are 509
true: 510

(1) The legislative authority finds there has been 511
misappropriation of funds from, or other malfeasance relating 512
to, the district; 513

(2) The legislative authority finds there has been a 514
violation of law in connection with the management of the 515
district. 516

(B) During each of the district management association's 517
fiscal years a tourism promotion district operates, excluding 518
the first year, a majority of lodging business owners subject to 519
the benefit assessment may request, in writing, that the 520
authorizing legislative authority dissolve the tourism promotion 521
district pursuant to and subject to the requirements of division 522
(A) of this section. A request for dissolution from lodging 523
business owners shall be submitted during a thirty-day period 524
beginning on the first day of the district management 525
association's fiscal year. 526

Upon receipt of a written request submitted pursuant to 527
division (B) of this section, the authorizing legislative 528
authority shall adopt an ordinance or resolution stating that it 529
has received a valid request to dissolve the tourism promotion 530
district and it intends to consider the dissolution at a public 531
hearing. The ordinance or resolution shall state the reason for 532
the potential dissolution, the time and place of the public 533
hearing, and a proposal to dispose of any assets acquired with 534
the revenues of the benefit assessments levied within the 535
tourism promotion district. 536

The notice of the hearing on dissolution required by this 537
division shall be sent by the clerk of the legislative authority 538
to each lodging business owner subject to benefit assessments in 539
the tourism promotion district by ordinary mail. The legislative 540

authority shall conduct the public hearing not less than thirty 541
days after mailing the notice to the lodging business owners but 542
not more than sixty days after the adoption of the ordinance or 543
resolution stating that it intends to consider dissolution. 544
After the public hearing, the authorizing legislative authority 545
may adopt an ordinance or resolution dissolving the district. 546

(C) Upon the dissolution or expiration, without renewal, 547
of a tourism promotion district, any remaining revenues, after 548
all outstanding debts are paid, derived from the levy of benefit 549
assessments or derived from the sale of assets acquired with the 550
revenues, shall be spent in accordance with the tourism 551
promotion district plan or shall be refunded to the owners of 552
the lodging businesses in proportion to the district's benefit 553
assessment remitted by each owner in the fiscal year in which 554
the district dissolves or expires. 555