

As Introduced

136th General Assembly

Regular Session

2025-2026

H. B. No. 355

Representatives King, Thomas, D.

**Cosponsors: Representatives Newman, Williams, Gross, Fowler Arthur, Lear,
Mullins, Johnson**

To amend sections 128.35, 128.37, 128.38, 306.70, 1
307.697, 322.02, 345.02, 353.06, 511.07, 2
715.691, 715.70, 715.71, 715.72, 718.04, 718.09, 3
718.10, 757.02, 3318.06, 4301.421, 4504.02, 4
4504.15, 4504.21, 5739.021, 5739.026, 5739.09, 5
5743.021, 5743.024, 5743.026, 5748.021, 5748.03, 6
5748.08, and 5748.09 and to enact section 7
5705.17 of the Revised Code to increase the 8
approval threshold required for passage of local 9
taxes subject to voter approval. 10

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

Section 1. That sections 128.35, 128.37, 128.38, 306.70, 11
307.697, 322.02, 345.02, 353.06, 511.07, 715.691, 715.70, 12
715.71, 715.72, 718.04, 718.09, 718.10, 757.02, 3318.06, 13
4301.421, 4504.02, 4504.15, 4504.21, 5739.021, 5739.026, 14
5739.09, 5743.021, 5743.024, 5743.026, 5748.021, 5748.03, 15
5748.08, and 5748.09 be amended and section 5705.17 of the 16
Revised Code be enacted to read as follows: 17

Sec. 128.35. (A) (1) For the purpose of paying the costs of 18
establishing, equipping, and furnishing one or more public 19

safety answering points as part of a countywide 9-1-1 system 20
effective under division (B) of section 128.08 of the Revised 21
Code and paying the expense of administering and enforcing this 22
section, the board of county commissioners of a county, in 23
accordance with this section, may fix and impose, on each lot or 24
parcel of real property in the county that is owned by a person, 25
municipal corporation, township, or other political subdivision 26
and is improved, or is in the process of being improved, 27
reasonable charges to be paid by each such owner. The charges 28
shall be sufficient to pay only the estimated allowed costs and 29
shall be equal in amount for all such lots or parcels. 30

(2) For the purpose of paying the costs of operating and 31
maintaining the answering points and paying the expense of 32
administering and enforcing this section, the board, in 33
accordance with this section, may fix and impose reasonable 34
charges to be paid by each owner, as provided in division (A) (1) 35
of this section, that shall be sufficient to pay only the 36
estimated allowed costs and shall be equal in amount for all 37
such lots or parcels. The board may fix and impose charges under 38
this division pursuant to a resolution adopted for the purposes 39
of both divisions (A) (1) and (2) of this section or pursuant to 40
a resolution adopted solely for the purpose of division (A) (2) 41
of this section, and charges imposed under division (A) (2) of 42
this section may be separately imposed or combined with charges 43
imposed under division (A) (1) of this section. 44

(B) Any board adopting a resolution under this section 45
pursuant to a final plan initiating the establishment of a 9-1-1 46
system or pursuant to an amendment to a final plan shall adopt 47
the resolution within sixty days after the board receives the 48
final plan for the 9-1-1 system pursuant to division (B) (1) of 49
section 128.07 of the Revised Code. The board by resolution may 50

change any charge imposed under this section whenever the board
considers it advisable. Any resolution adopted under this
section shall declare whether securities will be issued under
Chapter 133. of the Revised Code in anticipation of the
collection of unpaid special assessments levied under this
section.

(C) The board shall adopt a resolution under this section
at a public meeting held in accordance with section 121.22 of
the Revised Code. Additionally, the board, before adopting any
such resolution, shall hold at least two public hearings on the
proposed charges. Prior to the first hearing, the board shall
publish notice of the hearings once a week for two consecutive
weeks in a newspaper of general circulation in the county or as
provided in section 7.16 of the Revised Code. The notice shall
include a listing of the charges proposed in the resolution and
the date, time, and location of each of the hearings. The board
shall hear any person who wishes to testify on the charges or
the resolution.

(D) No resolution adopted under this section shall be
effective sooner than thirty days following its adoption nor
shall any such resolution be adopted as an emergency measure.
The resolution is subject to a referendum in accordance with
sections 305.31 to 305.41 of the Revised Code unless, in the
resolution, the board of county commissioners directs the board
of elections of the county to submit the question of imposing
the charges to the electors of the county at the next primary or
general election in the county occurring not less than ninety
days after the resolution is certified to the board. No
resolution shall go into effect unless approved by a majority at
least sixty per cent of those voting upon it in any election
allowed under this division.

(E) To collect charges imposed under division (A) of this section, the board of county commissioners shall certify them to the county auditor of the county who then shall place them upon the real property duplicate against the properties to be assessed, as provided in division (A) of this section. Each assessment shall bear interest at the same rate that securities issued in anticipation of the collection of the assessments bear, is a lien on the property assessed from the date placed upon the real property duplicate by the auditor, and shall be collected in the same manner as other taxes.

(F) All money collected by or on behalf of a county under this section shall be paid to the county treasurer of the county and kept in a separate and distinct fund to the credit of the county. The fund shall be used to pay the costs allowed in division (A) of this section and specified in the resolution adopted under that division. In no case shall any surplus so collected be expended for other than the use and benefit of the county.

Sec. 128.37. (A) This section applies only to a county that meets both of the following conditions:

(1) A final plan for a countywide 9-1-1 system either has not been approved in the county under section 128.08 of the Revised Code or has been approved but has not been put into operation because of a lack of funding;

(2) The board of county commissioners, at least once, has submitted to the electors of the county the question of raising funds for a 9-1-1 system under section 128.35, 5705.19, or 5739.026 of the Revised Code, and a majority the required number of ~~the~~ electors has disapproved the question each time it was submitted.

(B) A board of county commissioners may adopt a resolution 112
imposing a monthly charge on telephone access lines to pay for 113
the equipment costs of establishing and maintaining no more than 114
three public safety answering points of a countywide 9-1-1 115
system, which public safety answering points shall be only 116
twenty-four-hour dispatching points already existing in the 117
county. The resolution shall state the amount of the charge, 118
which shall not exceed fifty cents per month, and the month the 119
charge will first be imposed, which shall be no earlier than 120
four months after the special election held pursuant to this 121
section. Each residential and business telephone company 122
customer within the area served by the 9-1-1 system shall pay 123
the monthly charge for each of its residential or business 124
customer access lines or their equivalent. 125

Before adopting a resolution under this division, the 126
board of county commissioners shall hold at least two public 127
hearings on the proposed charge. Before the first hearing, the 128
board shall publish notice of the hearings once a week for two 129
consecutive weeks in a newspaper of general circulation in the 130
county or as provided in section 7.16 of the Revised Code. The 131
notice shall state the amount of the proposed charge, an 132
explanation of the necessity for the charge, and the date, time, 133
and location of each of the hearings. 134

(C) A resolution adopted under division (B) of this 135
section shall direct the board of elections to submit the 136
question of imposing the charge to the electors of the county at 137
a special election on the day of the next primary or general 138
election in the county. The board of county commissioners shall 139
certify a copy of the resolution to the board of elections not 140
less than ninety days before the day of the special election. No 141
resolution adopted under division (B) of this section shall take 142

effect unless approved by ~~a majority~~ at least sixty per cent of 143
the electors voting upon the resolution at an election held 144
pursuant to this section. 145

In any year, the board of county commissioners may impose 146
a lesser charge than the amount originally approved by the 147
electors. The board may change the amount of the charge no more 148
than once a year. The board may not impose a charge greater than 149
the amount approved by the electors without first holding an 150
election on the question of the greater charge. 151

(D) Money raised from a monthly charge on telephone access 152
lines under this section shall be deposited into a special fund 153
created in the county treasury by the board of county 154
commissioners pursuant to section 5705.12 of the Revised Code, 155
to be used only for the necessary equipment costs of 156
establishing and maintaining no more than three public safety 157
answering points of a countywide 9-1-1 system pursuant to a 158
resolution adopted under division (B) of this section. In 159
complying with this division, any county may seek the assistance 160
of the steering committee with regard to operating and 161
maintaining a 9-1-1 system. 162

(E) Pursuant to the voter approval required by division 163
(C) of this section, the final plan for a countywide 9-1-1 164
system that will be funded through a monthly charge imposed in 165
accordance with this section shall be amended by the existing 9- 166
1-1 program review committee, and the amendment of such a final 167
plan is not an amendment of a final plan for the purpose of 168
division (A) of section 128.12 of the Revised Code. 169

Sec. 128.38. (A) This section applies only to a county 170
that has a final plan for a countywide 9-1-1 system that either 171
has not been approved in the county under section 128.08 of the 172

Revised Code or has been approved but has not been put into 173
operation because of a lack of funding. 174

(B) A board of county commissioners may adopt a resolution 175
imposing a monthly charge on telephone access lines to pay for 176
the operating and equipment costs of establishing and 177
maintaining no more than one public safety answering point of a 178
countywide 9-1-1 system. The resolution shall state the amount 179
of the charge, which shall not exceed fifty cents per month, and 180
the month the charge will first be imposed, which shall be no 181
earlier than four months after the special election held 182
pursuant to this section. Each residential and business 183
telephone company customer within the area of the county served 184
by the 9-1-1 system shall pay the monthly charge for each of its 185
residential or business customer access lines or their 186
equivalent. 187

Before adopting a resolution under this division, the 188
board of county commissioners shall hold at least two public 189
hearings on the proposed charge. Before the first hearing, the 190
board shall publish notice of the hearings once a week for two 191
consecutive weeks in a newspaper of general circulation in the 192
county or as provided in section 7.16 of the Revised Code. The 193
notice shall state the amount of the proposed charge, an 194
explanation of the necessity for the charge, and the date, time, 195
and location of each of the hearings. 196

(C) A resolution adopted under division (B) of this 197
section shall direct the board of elections to submit the 198
question of imposing the charge to the electors of the county at 199
a special election on the day of the next primary or general 200
election in the county. The board of county commissioners shall 201
certify a copy of the resolution to the board of elections not 202

less than ninety days before the day of the special election. No 203
resolution adopted under division (B) of this section shall take 204
effect unless approved by ~~a majority~~ at least sixty per cent of 205
the electors voting upon the resolution at an election held 206
pursuant to this section. 207

In any year, the board of county commissioners may impose 208
a lesser charge than the amount originally approved by the 209
electors. The board may change the amount of the charge no more 210
than once a year. The board shall not impose a charge greater 211
than the amount approved by the electors without first holding 212
an election on the question of the greater charge. 213

(D) Money raised from a monthly charge on telephone access 214
lines under this section shall be deposited into a special fund 215
created in the county treasury by the board of county 216
commissioners pursuant to section 5705.12 of the Revised Code, 217
to be used only for the necessary operating and equipment costs 218
of establishing and maintaining no more than one public safety 219
answering point of a countywide 9-1-1 system pursuant to a 220
resolution adopted under division (B) of this section. In 221
complying with this division, any county may seek the assistance 222
of the steering committee with regard to operating and 223
maintaining a 9-1-1 system. 224

(E) Nothing in this chapter precludes a final plan adopted 225
in accordance with those sections from being amended to provide 226
that, by agreement included in the plan, a public safety 227
answering point of another countywide 9-1-1 system is the public 228
safety answering point of a countywide 9-1-1 system funded 229
through a monthly charge imposed in accordance with this 230
section. In that event, the county for which the public safety 231
answering point is provided shall be deemed the subdivision 232

operating the public safety answering point for purposes of this 233
chapter, except that, for the purpose of division (D) of section 234
128.03 of the Revised Code, the county shall pay only so much of 235
the costs associated with establishing, equipping, furnishing, 236
operating, or maintaining the public safety answering point 237
specified in the agreement included in the final plan. 238

(F) Pursuant to the voter approval required by division 239
(C) of this section, the final plan for a countywide 9-1-1 240
system that will be funded through a monthly charge imposed in 241
accordance with this section, or that will be amended to include 242
an agreement described in division (E) of this section, shall be 243
amended by the existing 9-1-1 program review committee, and the 244
amendment of such a final plan is not an amendment of a final 245
plan for the purpose of division (A) of section 128.12 of the 246
Revised Code. 247

Sec. 306.70. A tax proposed to be levied by a board of 248
county commissioners or by the board of trustees of a regional 249
transit authority pursuant to sections 5739.023 and 5741.022 of 250
the Revised Code shall not become effective until it is 251
submitted to the electors residing within the county or within 252
the territorial boundaries of the regional transit authority and 253
approved by a majority at least sixty per cent of the electors 254
voting on it. Such question shall be submitted at a general 255
election or at a special election on a day specified in the 256
resolution levying the tax and occurring not less than ninety 257
days after such resolution is certified to the board of 258
elections, in accordance with section 3505.071 of the Revised 259
Code. 260

The board of elections of the county or of each county in 261
which any territory of the regional transit authority is located 262

shall make the necessary arrangements for the submission of such 263
question to the electors of the county or regional transit 264
authority, and the election shall be held, canvassed, and 265
certified in the same manner as regular elections for the 266
election of county officers. Notice of the election shall be 267
published in a newspaper of general circulation in the territory 268
of the county or of the regional transit authority once a week 269
for two consecutive weeks prior to the election or as provided 270
in section 7.16 of the Revised Code. If the board of elections 271
operates and maintains a web site, notice of the election also 272
shall be posted on that web site for thirty days prior to the 273
election. The notice shall state the type, rate, and purpose of 274
the tax to be levied, the length of time during which the tax 275
will be in effect, and the time and place of the election. 276

More than one such question may be submitted at the same 277
election. The form of the ballots cast at such election shall 278
be: 279

"Shall a(n) _____ (sales and use) _____ 280
tax be levied by the _____ (here insert name of the 281
county or regional transit authority) for the purpose of 282
_____ (here insert the purpose or purposes of the 283
levy) at a rate not exceeding _____ (here insert 284
percentage) per cent for _____ (here insert number of 285
years the tax is to be in effect, or that it is to be in effect 286
for a continuing period of time)?" 287

If the tax proposed to be levied is a continuation of an 288
existing tax, whether at the same rate or at an increased or 289
reduced rate, or an increase in the rate of an existing tax, the 290
notice and ballot form shall so state. If one of the purposes of 291
the proposed tax is to fund public infrastructure projects as 292

described in section 306.353 of the Revised Code, the notice and 293
ballot shall also so state. When specified in a resolution 294
adopted under section 5739.023 of the Revised Code, the notice 295
and ballot may also state the percentage of the tax proceeds to 296
be allocated among each of the purposes of the proposed tax and, 297
if one of the purposes is to provide general revenue for the 298
transit authority, the percentage of the proceeds to be 299
allocated among the specific projects, functions, or other uses 300
to be funded by that general revenue. 301

The board of elections to which the resolution was 302
certified shall certify the results of the election to the 303
county auditor of the county or secretary-treasurer of the 304
regional transit authority levying the tax and to the tax 305
commissioner of the state. 306

Sec. 307.697. (A) For the purpose of section 307.696 of 307
the Revised Code and to pay any or all of the charge the board 308
of elections makes against the county to hold the election on 309
the question of levying the tax, or for those purposes and to 310
provide revenues to the county for permanent improvements, the 311
board of county commissioners of a county may levy a tax not to 312
exceed three dollars on each gallon of spirituous liquor sold to 313
or purchased by liquor permit holders for resale, and sold at 314
retail by the state or pursuant to a transfer agreement entered 315
into under Chapter 4313. of the Revised Code, in the county. The 316
tax shall be levied on the number of gallons so sold. The tax 317
may be levied for any number of years not exceeding twenty. 318

The tax shall be levied pursuant to a resolution of the 319
board of county commissioners approved by a majority at least 320
sixty per cent of the electors in the county voting on the 321
question of levying the tax, which resolution shall specify the 322

rate of the tax, the number of years the tax will be levied, and 323
the purposes for which the tax is levied. The election may be 324
held on the date of a general or special election held not 325
sooner than ninety days after the date the board certifies its 326
resolution to the board of elections. If approved by the 327
electors, the tax takes effect on the first day of the month 328
specified in the resolution but not sooner than the first day of 329
the month that is at least sixty days after the certification of 330
the election results by the board of elections. A copy of the 331
resolution levying the tax shall be certified to the division of 332
liquor control at least sixty days prior to the date on which 333
the tax is to become effective. 334

(B) A resolution under this section may be joined on the 335
ballot as a single question with a resolution adopted under 336
section 4301.421 or 5743.024 of the Revised Code to levy a tax 337
for the same purposes, and for the purpose of paying the 338
expenses of administering that tax. 339

(C) The form of the ballot in an election held pursuant to 340
this section or section 4301.421 or 5743.024 of the Revised Code 341
shall be as follows or in any other form acceptable to the 342
secretary of state: 343

"For the purpose of paying not more than one-half of the 344
costs of providing a public sports facility together with 345
related redevelopment and economic development projects, shall 346
(an) excise tax(es) be levied by _____ county at the rate 347
of _____ (dollars on each gallon of spirituous liquor sold in 348
the county, cents per gallon on the sale of beer at wholesale in 349
the county, cents per gallon on the sale of wine and mixed 350
beverages at wholesale in the county, cents per gallon on the 351
sale of cider at wholesale in the county, or mills per cigarette 352

on the sale of cigarettes at wholesale in the county), for 353
_____ years? 354
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	Yes
	No

"

For an election in which questions under this section or 356
section 4301.421 or 5743.024 of the Revised Code are joined as a 357
single question, the form of the ballot shall be as above, 358
except each of the proposed taxes shall be listed. 359

(D) The board of county commissioners of a county in which 360
a tax is imposed under this section on September 29, 2013, the 361
effective date of the amendment of this section by H.B. 59 of 362
the 130th general assembly, may levy a tax for the purpose of 363
section 307.673 of the Revised Code regardless of whether or not 364
the cooperative agreement authorized under that section has been 365
entered into prior to the day the resolution adopted under 366
division (D)(1) or (2) of this section is adopted, for the 367
purpose of reimbursing a county for costs incurred in the 368
construction of a sports facility pursuant to an agreement 369
entered into by the county under section 307.696 of the Revised 370
Code, or for the purpose of paying the costs of capital repairs 371
of and improvements to a sports facility, or both. The tax shall 372
be levied and approved in one of the manners prescribed by 373
division (D)(1) or (2) of this section. 374

(1) The tax may be levied pursuant to a resolution adopted 375
by a majority of the members of the board of county 376
commissioners not later than forty-five days after July 19, 377
1995. A board of county commissioners approving a tax under 378
division (D)(1) of this section may approve a tax under division 379

(B) (1) of section 4301.421 or division (C) (1) of section 380
5743.024 of the Revised Code at the same time. Subject to the 381
resolution being submitted to a referendum under sections 305.31 382
to 305.41 of the Revised Code, the resolution shall take effect 383
immediately, but the tax levied pursuant to the resolution shall 384
not be levied prior to the day following the last day that any 385
tax previously levied pursuant to this division may be levied. 386

(2) The tax may be levied pursuant to a resolution adopted 387
by a majority of the members of the board of county 388
commissioners not later than September 1, 2015, and approved by 389
a majority of the electors of the county voting on the question 390
of levying the tax. The board of county commissioners shall 391
certify a copy of the resolution to the board of elections 392
immediately upon adopting a resolution under division (D) (2) of 393
this section. The election may be held on the date of a general 394
or special election held not sooner than ninety days after the 395
date the board certifies its resolution to the board of 396
elections. The form of the ballot shall be as prescribed by 397
division (C) of this section, except that the phrase "paying not 398
more than one-half of the costs of providing a sports facility 399
together with related redevelopment and economic development 400
projects" shall be replaced by the phrase "paying the costs of 401
constructing, renovating, improving, or repairing a sports 402
facility and reimbursing a county for costs incurred by the 403
county in the construction of a sports facility," and the phrase 404
", beginning _____ (here insert the earliest date the tax 405
would take effect)" shall be appended after "years." A board of 406
county commissioners submitting the question of a tax under 407
division (D) (2) of this section may submit the question of a tax 408
under division (B) (2) of section 4301.421 or division (C) (2) of 409
section 5743.024 of the Revised Code as a single question, and 410

the form of the ballot shall include each of the proposed taxes. 411

If approved by a majority of electors voting on the 412
question, the tax shall take effect on the day specified on the 413
ballot, which shall not be earlier than the day following the 414
last day that any tax previously levied pursuant to this 415
division may be levied. 416

The rate of a tax levied pursuant to division (D) (1) or 417
(2) of this section shall not exceed the rate specified in 418
division (A) of this section. A tax levied pursuant to division 419
(D) (1) or (2) of this section may be levied for any number of 420
years not exceeding twenty. 421

A board of county commissioners adopting a resolution 422
under division (D) (1) or (2) of this section shall certify a 423
copy of the resolution to the division of liquor control 424
immediately upon adoption of the resolution. 425

(E) No tax shall be levied under division (A) of this 426
section on or after September 23, 2008. This division does not 427
apply to a tax levied under division (D) of this section, and 428
does not prevent the collection of any tax levied under this 429
section before September 23, 2008, so long as that tax remains 430
effective. 431

Sec. 322.02. (A) For the purpose of paying the costs of 432
enforcing and administering the tax and providing additional 433
general revenue for the county, any county may levy and collect 434
a tax to be known as the real property transfer tax on each deed 435
conveying real property or any interest in real property located 436
wholly or partially within the boundaries of the county at a 437
rate not to exceed thirty cents per hundred dollars for each one 438
hundred dollars or fraction thereof of the value of the real 439

property or interest in real property located within the 440
boundaries of the county granted, assigned, transferred, or 441
otherwise conveyed by the deed. The tax shall be levied pursuant 442
to a resolution adopted by the board of county commissioners of 443
the county and, except as provided in division (A) of section 444
322.07 of the Revised Code, shall be levied at a uniform rate 445
upon all deeds as defined in division (D) of section 322.01 of 446
the Revised Code. Prior to the adoption of any such resolution, 447
the board of county commissioners shall conduct two public 448
hearings thereon, the second hearing to be not less than three 449
nor more than ten days after the first. Notice of the date, 450
time, and place of the hearings shall be given by publication 451
once a week on the same day of the week for two consecutive 452
weeks using at least one of the following methods: 453

(1) In the print or digital edition of a newspaper of 454
general circulation within the county; 455

(2) On the official public notice web site established 456
under section 125.182 of the Revised Code; 457

(3) On the web site and social media account of the 458
county. 459

The second publication shall be not less than ten nor more 460
than thirty days before the first hearing. The tax shall be 461
levied upon the grantor named in the deed and shall be paid by 462
the grantor for the use of the county to the county auditor at 463
the time of the delivery of the deed as provided in section 464
319.202 of the Revised Code and prior to the presentation of the 465
deed to the recorder of the county for recording. 466

(B) No resolution levying a real property transfer tax 467
pursuant to this section or a manufactured home transfer tax 468

pursuant to section 322.06 of the Revised Code shall be 469
effective sooner than thirty days following its adoption. Such a 470
resolution is subject to a referendum as provided in sections 471
305.31 to 305.41 of the Revised Code, unless the resolution is 472
adopted as an emergency measure necessary for the immediate 473
preservation of the public peace, health, or safety, in which 474
case it shall go into immediate effect. An emergency measure 475
must receive an affirmative vote of all of the members of the 476
board of commissioners, and shall state the reasons for the 477
necessity. A resolution may direct the board of elections to 478
submit the question of levying the tax to the electors of the 479
county at the next primary or general election in the county 480
occurring not less than ninety days after the resolution is 481
certified to the board. No such resolution shall go into effect 482
unless approved by a majority at least sixty per cent of those 483
voting upon it. 484

Sec. 345.02. The taxing authority of any municipal 485
corporation, township, or county may issue the bonds of such 486
subdivision for the purpose of purchasing a site, and for 487
erecting, equipping, and furnishing, or for establishing a 488
memorial to commemorate the services of all members and veterans 489
of the armed forces of the United States. Any such taxing 490
authority may determine to submit to the electors of the 491
subdivision the question of issuing such bonds make the 492
declarations and statements required by section 133.18 of the 493
Revised Code. The county auditor and taxing authority shall 494
thereupon proceed as set forth in divisions (C) and (D) of such 495
section. The election on the question of issuing such bonds 496
shall be held under divisions (E), (F), and (G) of section 497
133.18 of the Revised Code. ~~Such bond issue shall require the~~ 498
~~affirmative vote of sixty per cent of those electors voting upon~~ 499

~~the proposition.~~

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Sec. 353.06. As used in this section, "hotel" and
"transient guests" have the same meanings as in section 5739.01
of the Revised Code.

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A resolution creating a lake facilities authority under
section 353.02 of the Revised Code, or any amendments or
supplements thereto, may authorize the authority to levy an
excise tax on transactions by which lodging in a hotel is or is
to be furnished to transient guests to pay any costs authorized
under this chapter; to pay principal, interest, and premium on
lake facilities authority tax anticipation bonds issued to pay
those costs; to pay the operating costs of the authority; and to
pay the costs of administering the tax.

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

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The lake facilities authority shall provide for the
administration and allocation of a tax levied pursuant to this
section. All receipts arising from the tax shall be expended for
the purposes provided in, and in accordance with, this section.

526

527

528

529

An excise tax levied under this section shall remain in effect 530
at the rate at which it is levied for at least the duration of 531
the period for which the receipts from the tax have been 532
anticipated and pledged pursuant to section 353.08 of the 533
Revised Code. 534

The form of the ballot in an election held on the question 535
of levying a tax proposed pursuant to this section shall be as 536
follows or in any other form acceptable to the secretary of 537
state: 538

"An excise tax on all transactions by which lodging in a 539
hotel is or is to be furnished to transient guests within the 540
territory of the (name of impacted lake district) _____ 541
for the purpose of _____ at a rate of _____ for 542
_____ (number of years the tax is to be levied). 543

544

	For the Excise Tax
	Against the Excise Tax

"

Sec. 511.07. If, at an election under section 511.06 of 545
the Revised Code, ~~two-thirds~~ a majority of the electors of the 546
township and of the village voting, vote in favor of such 547
improvement, the board of township trustees and the legislative 548
authority of the village shall jointly take such action as is 549
necessary to carry out complete improvement. 550

Sec. 715.691. (A) As used in this section: 551

(1) "Contracting party" means a municipal corporation that 552
has entered into a joint economic development zone contract or 553
any party succeeding to the municipal corporation, or a township 554
that entered into a joint economic development zone contract 555

with a municipal corporation. 556

(2) "Zone" means a joint economic development zone 557
designated under this section. 558

(3) "Substantial amendment" means an amendment to a joint 559
economic development zone contract that increases the rate of 560
municipal income tax that may be imposed within the zone, 561
changes the purposes for which municipal income tax revenue 562
derived from the zone may be used, or adds new territory to the 563
zone. 564

(B) This section provides procedures and requirements for 565
creating and operating a joint economic development zone. This 566
section applies only if one of the contracting parties to the 567
zone does not levy a municipal income tax under Chapter 718. of 568
the Revised Code. 569

At any time before January 1, 2015, two or more municipal 570
corporations or one or more townships and one or more municipal 571
corporations may enter into a contract whereby they agree to 572
share in the costs of improvements for an area or areas located 573
in one or more of the contracting parties that they designate as 574
a joint economic development zone for the purpose of 575
facilitating new or expanded growth for commercial or economic 576
development in the state. The contract and zone shall meet the 577
requirements of divisions (B) to (J) of this section. 578

(C) The contract shall set forth each contracting party's 579
contribution to the joint economic development zone. The 580
contributions may be in any form that the contracting parties 581
agree to, and may include, but are not limited to, the provision 582
of services, money, or equipment. The contract may be amended, 583
renewed, or terminated with the consent of the contracting 584

parties, subject to division (K) of this section. The contract 585
shall continue in existence throughout the term it specifies and 586
shall be binding on the contracting parties and on any entities 587
succeeding to the contracting parties. If the contract is 588
approved by the electors of any contracting party under division 589
(F) of this section or substantially amended after the effective 590
date of H.B. 289 of the 130th general assembly, June 5, 2014, 591
the contracting parties shall include within the contract or the 592
amendment to the contract an economic development plan for the 593
zone, a schedule for the implementation or provision of any new, 594
expanded, or additional services, facilities, or improvements 595
within the zone or in the area surrounding the zone, and any 596
provisions necessary for the contracting parties to create a 597
joint economic development review council in compliance with 598
section 715.692 of the Revised Code. 599

(D) Before the legislative authority of any of the 600
contracting parties enacts an ordinance or resolution approving 601
a contract to designate a joint economic development zone, the 602
legislative authority of each of the contracting parties shall 603
hold a public hearing concerning the contract and zone. Each 604
legislative authority shall provide at least thirty days' public 605
notice of the time and place of the public hearing in a 606
newspaper of general circulation in the municipal corporation or 607
township. During the thirty-day period prior to the public 608
hearing, all of the following documents shall be available for 609
public inspection in the office of the clerk of the legislative 610
authority of a municipal corporation that is a contracting party 611
and in the office of the fiscal officer of a township that is a 612
contracting party: 613

(1) A copy of the contract designating the zone; 614

(2) A description of the area or areas to be included in 615
the zone, including a map in sufficient detail to denote the 616
specific boundaries of the area or areas; 617

(3) An economic development plan for the zone that 618
includes a schedule for the provision of any new, expanded, or 619
additional services, facilities, or improvements. 620

A public hearing held under division (D) of this section 621
shall allow for public comment and recommendations on the 622
contract and zone. The contracting parties may include in the 623
contract any of those recommendations prior to approval of the 624
contract. 625

(E) After the public hearings required under division (D) 626
of this section have been held and the economic development plan 627
has been approved under division (D) of section 715.692 of the 628
Revised Code, and before January 1, 2015, each contracting party 629
may enact an ordinance or resolution approving the contract to 630
designate a joint economic development zone. After each 631
contracting party has enacted an ordinance or resolution, the 632
clerk of the legislative authority of a municipal corporation 633
that is a contracting party and the fiscal officer of a township 634
that is a contracting party shall file with the board of 635
elections of each county within which a contracting party is 636
located a copy of the ordinance or resolution approving the 637
contract and shall direct the board of elections to submit the 638
ordinance or resolution to the electors of the contracting party 639
on the day of the next general, primary, or special election 640
occurring at least ninety days after the ordinance or resolution 641
is filed with the board of elections. If any of the contracting 642
parties is a township, however, then only the township or 643
townships shall submit the resolution to the electors. The board 644

of elections shall not submit an ordinance or resolution filed 645
under this division to the electors at any election occurring on 646
or after January 1, 2015. 647

(F) (1) If a vote is required to approve a municipal 648
corporation as a contracting party to a joint economic 649
development zone under this section, the ballot shall be in the 650
following form: 651

"Shall the ordinance of the legislative authority of the 652
(city or village) of (name of contracting party) approving the 653
contract with (name of each other contracting party) for the 654
designation of a joint economic development zone be approved? 655
656

	FOR THE ORDINANCE AND CONTRACT	"
	AGAINST THE ORDINANCE AND CONTRACT	

(2) If a vote is required to approve a township as a 657
contracting party to a joint economic development zone under 658
this section, the ballot shall be in the following form: 659

"Shall the resolution of the board of township trustees of 660
the township of (name of contracting party) approving the 661
contract with (name of each other contracting party) for the 662
designation of a joint economic development zone be approved? 663
664

	FOR THE ORDINANCE AND CONTRACT	"
	AGAINST THE ORDINANCE AND CONTRACT	

If a majority of the electors of each contracting party 665
voting on the issue vote for the ordinance or resolution and 666
contract, the ordinance or resolution shall become effective 667

immediately and the contract shall go into effect immediately or 668
in accordance with its terms. 669

(G) (1) A board of directors shall govern each joint 670
economic development zone created under this section. The 671
members of the board shall be appointed as provided in the 672
contract. Each of the contracting parties shall appoint three 673
members to the board. Terms for each member shall be for two 674
years, each term ending on the same day of the month of the year 675
as did the term that it succeeds. A member may be reappointed to 676
the board. 677

(2) Membership on the board is not the holding of a public 678
office or employment within the meaning of any section of the 679
Revised Code or any charter provision prohibiting the holding of 680
other public office or employment. Membership on the board is 681
not a direct or indirect interest in a contract or expenditure 682
of money by a municipal corporation, township, county, or other 683
political subdivision with which a member may be affiliated. 684
Notwithstanding any provision of law or a charter to the 685
contrary, no member of the board shall forfeit or be 686
disqualified from holding any public office or employment by 687
reason of membership on the board. 688

(3) The board is a public body for the purposes of section 689
121.22 of the Revised Code. Chapter 2744. of the Revised Code 690
applies to the board and the zone. 691

(H) The contract may grant to the board of directors 692
appointed under division (G) of this section the power to adopt 693
a resolution to levy an income tax within the zone. The income 694
tax shall be used for the purposes of the zone and for the 695
purposes of the contracting parties pursuant to the contract. 696
Not less than fifty per cent of the revenue from the tax shall 697

be used solely to provide the new, expanded, or additional 698
services, facilities, or improvements specified in the economic 699
development plan until all such services, facilities, or 700
improvements have been completed as specified in that plan. The 701
income tax may be levied in the zone based on income earned by 702
persons working within the zone and on the net profits of 703
businesses located in the zone. The income tax is subject to 704
Chapter 718. of the Revised Code, except that ~~a vote~~ approval 705
shall be required by ~~the~~ at least sixty per cent of electors 706
residing in the zone to approve the rate of income tax unless a 707
majority of the electors residing within the zone, as determined 708
by the total number of votes cast in the zone for the office of 709
governor at the most recent general election for that office, 710
submit a petition to the board requesting that the election 711
provided for in division (H) (1) of this section not be held. If 712
no electors reside within the zone, then division (H) (3) of this 713
section applies. The rate of the income tax shall be no higher 714
than the highest rate being levied by a municipal corporation 715
that is a party to the contract. 716

(1) The board of directors may levy an income tax at a 717
rate that is not higher than the highest rate being levied by a 718
municipal corporation that is a party to the contract, provided 719
that the rate of the income tax is first submitted to and 720
approved by the electors of the zone at the succeeding regular 721
or primary election, or a special election called by the board, 722
occurring subsequent to ninety days after a certified copy of 723
the resolution levying the income tax and calling for the 724
election is filed with the board of elections. If the voters 725
approve the levy of the income tax, the income tax shall be in 726
force for the full period of the contract establishing the zone. 727
No election shall be held under this section if a majority of 728

the electors residing within the zone, determined as specified 729
in division (H) of this section, submit a petition to that 730
effect to the board of directors. Any increase in the rate of an 731
income tax by the board of directors shall be approved by ~~a vote~~ 732
at least sixty per cent of the electors of the zone and shall be 733
in force for the remaining period of the contract establishing 734
the zone. 735

(2) Whenever a zone is located in the territory of more 736
than one contracting party, a ~~majority vote~~ of at least sixty 737
per cent of the electors in each of the several portions of the 738
territory of the contracting parties constituting the zone 739
approving the levy of the tax is required before it may be 740
imposed under division (H) of this section. 741

(3) If no electors reside in the zone, no election for the 742
approval or rejection of an income tax shall be held under this 743
section, provided that where no electors reside in the zone, the 744
rate of the income tax shall be no higher than the highest rate 745
being levied by a municipal corporation that is a party to the 746
contract. 747

(4) The board of directors of a zone levying an income tax 748
shall enter into an agreement with one of the municipal 749
corporations that is a party to the contract to administer, 750
collect, and enforce the income tax on behalf of the zone. 751

(5) The board of directors of a zone shall publish or post 752
public notice of any resolution adopted levying an income tax in 753
a newspaper of general circulation within the zone once a week 754
for two consecutive weeks or as provided in section 7.16 of the 755
Revised Code, before the resolution takes effect. In zones in 756
which no newspaper is generally circulated, notice shall be 757
accomplished by posting copies in not less than five of the most 758

public places in the district, as determined by the board of 759
directors, for a period of not less than fifteen days before the 760
effective date of the resolution. 761

(I) (1) If for any reason a contracting party reverts to or 762
has its boundaries changed so that it is classified as a 763
township that is the entity succeeding to that contracting 764
party, the township is considered to be a municipal corporation 765
for the purposes of the contract for the full period of the 766
contract establishing the joint economic development zone, 767
except that if that contracting party is administering, 768
collecting, and enforcing the income tax on behalf of the 769
district as provided in division (H) (4) of this section, the 770
contract shall be amended to allow one of the other contracting 771
parties to administer, collect, and enforce that tax. 772

(2) Notwithstanding any other section of the Revised Code, 773
if there is any change in the boundaries of a township so that a 774
municipal corporation once located within the township is no 775
longer so located, the township shall remain in existence even 776
though its remaining unincorporated area contains less than 777
twenty-two square miles, if the township has been or becomes a 778
party to a contract creating a joint economic development zone 779
under this section or the contract creating that joint economic 780
development zone under this section is terminated or repudiated 781
for any reason by any party or person. The township shall 782
continue its existing status in all respects, including having 783
the same form of government and the same elected board of 784
trustees as its governing body. The township shall continue to 785
receive all of its tax levies and sources of income as a 786
township in accordance with any section of the Revised Code, 787
whether the levies and sources of income generate millage within 788
the ten-mill limitation or in excess of the ten-mill limitation. 789

The name of the township may be changed to the name of the 790
contracting party appearing in the contract creating a joint 791
economic development zone under this section, so long as the 792
name does not conflict with any other name in the state that has 793
been certified by the secretary of state. The township shall 794
have all of the powers set out in sections 715.79, 715.80, and 795
715.81 of the Revised Code. 796

(J) If, after creating and operating a joint economic 797
development zone under this section, a contracting party that 798
did not levy a municipal income tax under Chapter 718. of the 799
Revised Code levies such a tax, the tax shall not apply to the 800
zone for the full period of the contract establishing the zone 801
if the board of directors of the zone has levied an income tax 802
as provided in division (H) of this section. 803

(K) No substantial amendment may be made to any joint 804
economic development zone contract after December 31, 2014. 805

Sec. 715.70. (A) This section and section 715.71 of the 806
Revised Code apply only to: 807

(1) Municipal corporations and townships within a county 808
that has adopted a charter under Sections 3 and 4 of Article X, 809
Ohio Constitution; 810

(2) Municipal corporations and townships that have created 811
a joint economic development district comprised entirely of real 812
property owned by a municipal corporation at the time the 813
district was created under this section. The real property owned 814
by the municipal corporation shall include an airport owned by 815
the municipal corporation and located entirely beyond the 816
municipal corporation's corporate boundary. 817

(3) Municipal corporations or townships that are part of 818

or contiguous to a transportation improvement district created 819
under Chapter 5540. of the Revised Code and that have created a 820
joint economic development district under this section or 821
section 715.71 of the Revised Code prior to November 15, 1995; 822

(4) Municipal corporations that have previously entered 823
into a contract creating a joint economic development district 824
pursuant to division (A) (2) of this section, even if the 825
territory to be included in the district does not meet the 826
requirements of that division. 827

(B) (1) One or more municipal corporations and one or more 828
townships may enter into a contract approved by the legislative 829
authority of each contracting party pursuant to which they 830
create as a joint economic development district an area or areas 831
for the purpose of facilitating economic development to create 832
or preserve jobs and employment opportunities and to improve the 833
economic welfare of the people in the state and in the area of 834
the contracting parties. A municipal corporation described in 835
division (A) (4) of this section may enter into a contract with 836
other municipal corporations and townships to create a new joint 837
economic development district. In a district that includes a 838
municipal corporation described in division (A) (4) of this 839
section, the territory of each of the contracting parties shall 840
be contiguous to the territory of at least one other contracting 841
party, or contiguous to the territory of a township or municipal 842
corporation that is contiguous to another contracting party, 843
even if the intervening township or municipal corporation is not 844
a contracting party. The area or areas of land to be included in 845
the district shall not include any parcel of land owned in fee 846
by a municipal corporation or a township or parcel of land that 847
is leased to a municipal corporation or a township, unless the 848
municipal corporation or township is a party to the contract or 849

unless the municipal corporation or township has given its 850
consent to have its parcel of land included in the district by 851
the adoption of a resolution. As used in this division, "parcel 852
of land" means any parcel of land owned by a municipal 853
corporation or a township for at least a six-month period within 854
a five-year period prior to the creation of a district, but 855
"parcel of land" does not include streets or public ways and 856
sewer, water, and other utility lines whether owned in fee or 857
otherwise. 858

The district created shall be located within the territory 859
of one or more of the participating parties and may consist of 860
all or a portion of such territory. The boundaries of the 861
district shall be described in the contract or in an addendum to 862
the contract. 863

(2) Prior to the public hearing to be held pursuant to 864
division (D) (2) of this section, the participating parties shall 865
give a copy of the proposed contract to each municipal 866
corporation located within one-quarter mile of the proposed 867
joint economic development district and not otherwise a party to 868
the contract, and afford the municipal corporation the 869
reasonable opportunity, for a period of thirty days following 870
receipt of the proposed contract, to make comments and 871
suggestions to the participating parties regarding elements 872
contained in the proposed contract. 873

(3) The district shall not exceed two thousand acres in 874
area. The territory of the district shall not completely 875
surround territory that is not included within the boundaries of 876
the district. 877

(4) Sections 503.07 to 503.12 of the Revised Code do not 878
apply to territory included within a district created pursuant 879

to this section as long as the contract creating the district is 880
in effect, unless the legislative authority of each municipal 881
corporation and the board of township trustees of each township 882
included in the district consent, by ordinance or resolution, to 883
the application of those sections of the Revised Code. 884

(5) Upon the execution of the contract creating the 885
district by the parties to the contract, a participating 886
municipal corporation or township included within the district 887
shall file a copy of the fully executed contract with the county 888
recorder of each county within which a party to the contract is 889
located, in the miscellaneous records of the county. No 890
annexation proceeding pursuant to Chapter 709. of the Revised 891
Code that proposes the annexation to, merger, or consolidation 892
with a municipal corporation of any unincorporated territory 893
within the district shall be commenced for a period of three 894
years after the contract is filed with the county recorder of 895
each county within which a party to the contract is located 896
unless each board of township trustees whose territory is 897
included, in whole or part, within the district and the 898
territory proposed to be annexed, merged, or consolidated adopts 899
a resolution consenting to the commencement of the proceeding 900
and a copy of the resolution is filed with the legislative 901
authority of each county within which a party to the contract is 902
located or unless the contract is terminated during this period. 903

The contract entered into between the municipal 904
corporations and townships pursuant to this section may provide 905
for the prohibition of any annexation by the participating 906
municipal corporations of any unincorporated territory within 907
the district beyond the three-year mandatory prohibition of any 908
annexation provided for in division (B) (5) of this section. 909

(C) (1) After the legislative authority of a municipal corporation and the board of township trustees have adopted an ordinance and resolution approving a contract to create a joint economic development district pursuant to this section, and after a contract has been signed, the municipal corporations and townships shall jointly file a petition with the legislative authority of each county within which a party to the contract is located.

(a) The petition shall contain all of the following:

(i) A statement that the area or areas of the district are not greater than two thousand acres and are located within the territory of one or more of the contracting parties;

(ii) A brief summary of the services to be provided by each party to the contract or a reference to the portion of the contract describing those services;

(iii) A description of the area or areas to be designated as the district;

(iv) The signature of a representative of each of the contracting parties.

(b) The following documents shall be filed with the petition:

(i) A signed copy of the contract, together with copies of district maps and plans related to or part of the contract;

(ii) A certified copy of the ordinances and resolutions of the contracting parties approving the contract;

(iii) A certificate from each of the contracting parties indicating that the public hearings required by division (D) (2) of this section have been held, the date of the hearings, and

evidence of publication of the notice of the hearings; 938

(iv) One or more signed statements of persons who are 939
owners of property located in whole or in part within the area 940
to be designated as the district, requesting that the property 941
be included within the district, provided that those statements 942
shall represent a majority of the persons owning property 943
located in whole or in part within the district and persons 944
owning a majority of the acreage located within the district. A 945
signature may be withdrawn by the signer up to but not after the 946
time of the public hearing required by division (D) (2) of this 947
section. 948

(2) The legislative authority of each county within which 949
a party to the contract is located shall adopt a resolution 950
approving the petition for the creation of the district if the 951
petition and other documents have been filed in accordance with 952
the requirements of division (C) (1) of this section. If the 953
petition and other documents do not substantially meet the 954
requirements of that division, the legislative authority of any 955
county within which a party to the contract is located may adopt 956
a resolution disapproving the petition for the creation of the 957
district. The legislative authority of each county within which 958
a party to the contract is located shall adopt a resolution 959
approving or disapproving the petition within thirty days after 960
the petition was filed. If the legislative authority of each 961
such county does not adopt the resolution within the thirty-day 962
period, the petition shall be deemed approved and the contract 963
shall go into effect immediately after that approval or at such 964
other time as the contract specifies. 965

(D) (1) The contract creating the district shall set forth 966
or provide for the amount or nature of the contribution of each 967

municipal corporation and township to the development and 968
operation of the district and may provide for the sharing of the 969
costs of the operation of and improvements for the district. The 970
contributions may be in any form to which the contracting 971
municipal corporations and townships agree and may include but 972
are not limited to the provision of services, money, real or 973
personal property, facilities, or equipment. The contract may 974
provide for the contracting parties to share revenue from taxes 975
levied on property by one or more of the contracting parties if 976
those revenues may lawfully be applied to that purpose under the 977
legislation by which those taxes are levied. The contract shall 978
provide for new, expanded, or additional services, facilities, 979
or improvements, including expanded or additional capacity for 980
or other enhancement of existing services, facilities, or 981
improvements, provided that those services, facilities, or 982
improvements, or expanded or additional capacity for or 983
enhancement of existing services, facilities, or improvements, 984
required herein have been provided within the two-year period 985
prior to the execution of the contract. 986

(2) Before the legislative authority of a municipal 987
corporation or a board of township trustees passes any ordinance 988
or resolution approving a contract to create a joint economic 989
development district pursuant to this section, the legislative 990
authority of the municipal corporation and the board of township 991
trustees shall each hold a public hearing concerning the joint 992
economic development district contract and shall provide thirty 993
days' public notice of the time and place of the public hearing 994
in a newspaper of general circulation in the municipal 995
corporation and the township. The board of township trustees may 996
provide additional notice to township residents in accordance 997
with section 9.03 of the Revised Code, and any additional notice 998

shall include the public hearing announcement; a summary of the 999
terms of the contract; a statement that the entire text of the 1000
contract and district maps and plans are on file for public 1001
examination in the office of the township fiscal officer; and 1002
information pertaining to any tax changes that will or may occur 1003
as a result of the contract. 1004

During the thirty-day period prior to the public hearing, 1005
a copy of the text of the contract together with copies of 1006
district maps and plans related to or part of the contract shall 1007
be on file, for public examination, in the offices of the clerk 1008
of the legislative authority of the municipal corporation and of 1009
the township fiscal officer. The public hearing provided for in 1010
division (D) (2) of this section shall allow for public comment 1011
and recommendations from the public on the proposed contract. 1012
The contracting parties may include in the contract any of those 1013
recommendations prior to the approval of the contract. 1014

(3) Any resolution of the board of township trustees that 1015
approves a contract that creates a joint economic development 1016
district pursuant to this section shall be subject to a 1017
referendum of the electors of the township. When a referendum 1018
petition, signed by ten per cent of the number of electors in 1019
the township who voted for the office of governor at the most 1020
recent general election for the office of governor, is presented 1021
to the board of township trustees within thirty days after the 1022
board of township trustees adopted the resolution, ordering that 1023
the resolution be submitted to the electors of the township for 1024
their approval or rejection, the board of township trustees 1025
shall, after ten days and not later than four p.m. of the 1026
ninetieth day before the election, certify the text of the 1027
resolution to the board of elections. The board of elections 1028
shall submit the resolution to the electors of the township for 1029

their approval or rejection at the next general, primary, or 1030
special election occurring subsequent to ninety days after the 1031
certifying of the petition to the board of elections. 1032

(4) Upon the creation of a district under this section or 1033
section 715.71 of the Revised Code, one of the contracting 1034
parties shall file a copy of the following with the director of 1035
development: 1036

(a) The petition and other documents described in division 1037
(C)(1) of this section, if the district is created under this 1038
section; 1039

(b) The documents described in division (D) of section 1040
715.71 of the Revised Code, if the district is created under 1041
this section. 1042

(E) The district created by the contract shall be governed 1043
by a board of directors that shall be established by or pursuant 1044
to the contract. The board is a public body for the purposes of 1045
section 121.22 of the Revised Code. The provisions of Chapter 1046
2744. of the Revised Code apply to the board and the district. 1047
The members of the board shall be appointed as provided in the 1048
contract from among the elected members of the legislative 1049
authorities and the elected chief executive officers of the 1050
contracting parties, provided that there shall be at least two 1051
members appointed from each of the contracting parties. 1052

(F) The contract shall enumerate the specific powers, 1053
duties, and functions of the board of directors of a district, 1054
and the contract shall provide for the determination of 1055
procedures that are to govern the board of directors. The 1056
contract may grant to the board the power to adopt a resolution 1057
to levy an income tax within the district. The income tax shall 1058

be used for the purposes of the district and for the purposes of 1059
the contracting municipal corporations and townships pursuant to 1060
the contract. The income tax may be levied in the district based 1061
on income earned by persons working or residing within the 1062
district and based on the net profits of businesses located in 1063
the district. The income tax shall follow the provisions of 1064
Chapter 718. of the Revised Code, except that a vote shall be 1065
required by the electors residing in the district to approve the 1066
rate of income tax. If no electors reside within the district, 1067
then division (F) (4) of this section applies. The rate of the 1068
income tax shall be no higher than the highest rate being levied 1069
by a municipal corporation that is a party to the contract. 1070

(1) Within one hundred eighty days after the first meeting 1071
of the board of directors, the board may levy an income tax, 1072
provided that the rate of the income tax is first submitted to 1073
and approved by the electors of the district at the succeeding 1074
regular or primary election, or a special election called by the 1075
board, occurring subsequent to ninety days after a certified 1076
copy of the resolution levying the income tax and calling for 1077
the election is filed with the board of elections. If the voters 1078
approve the levy of the income tax, the income tax shall be in 1079
force for the full period of the contract establishing the 1080
district. Any increase in the rate of an income tax that was 1081
first levied within one hundred eighty days after the first 1082
meeting of the board of directors shall be approved by a vote of 1083
the electors of the district, shall be in force for the 1084
remaining period of the contract establishing the district, and 1085
shall not be subject to division (F) (2) of this section. 1086

(2) Any resolution of the board of directors levying an 1087
income tax that is adopted subsequent to one hundred eighty days 1088
after the first meeting of the board of directors shall be 1089

subject to a referendum as provided in division (F) (2) of this 1090
section. Any resolution of the board of directors levying an 1091
income tax that is adopted subsequent to one hundred eighty days 1092
after the first meeting of the board of directors shall be 1093
subject to an initiative proceeding to amend or repeal the 1094
resolution levying the income tax as provided in division (F) (2) 1095
of this section. When a referendum petition, signed by ten per 1096
cent of the number of electors in the district who voted for the 1097
office of governor at the most recent general election for the 1098
office of governor, is filed with the county auditor of each 1099
county within which a party to the contract is located within 1100
thirty days after the resolution is adopted by the board or when 1101
an initiative petition, signed by ten per cent of the number of 1102
electors in the district who voted for the office of governor at 1103
the most recent general election for the office of governor, is 1104
filed with the county auditor of each such county ordering that 1105
a resolution to amend or repeal a prior resolution levying an 1106
income tax be submitted to the electors within the district for 1107
their approval or rejection, the county auditor of each such 1108
county, after ten days and not later than four p.m. of the 1109
ninetieth day before the election, shall certify the text of the 1110
resolution to the board of elections of that county. The county 1111
auditor of each such county shall retain the petition. The board 1112
of elections shall submit the resolution to such electors, for 1113
their approval or rejection, at the next general, primary, or 1114
special election occurring subsequent to ninety days after the 1115
certifying of such petition to the board of elections. 1116

(3) Whenever a district is located in the territory of 1117
more than one contracting party, a ~~majority~~-vote of at least 1118
sixty per cent of the electors, if any, in each of the several 1119
portions of the territory of the contracting parties 1120

constituting the district approving the levy of the tax is 1121
required before it may be imposed pursuant to this division. 1122

(4) If there are no electors residing in the district, no 1123
election for the approval or rejection of an income tax shall be 1124
held pursuant to this section, provided that where no electors 1125
reside in the district, the maximum rate of the income tax that 1126
may be levied shall not exceed one per cent. 1127

(5) The board of directors of a district levying an income 1128
tax shall enter into an agreement with one of the municipal 1129
corporations that is a party to the contract to administer, 1130
collect, and enforce the income tax on behalf of the district. 1131
The resolution levying the income tax shall provide the same 1132
credits, if any, to residents of the district for income taxes 1133
paid to other such districts or municipal corporations where the 1134
residents work, as credits provided to residents of the 1135
municipal corporation administering the income tax. 1136

(6) (a) The board shall publish or post public notice of 1137
any resolution adopted levying an income tax in a newspaper of 1138
general circulation within the district once a week for two 1139
consecutive weeks or as provided in section 7.16 of the Revised 1140
Code, before the resolution takes effect. In districts in which 1141
no newspaper is generally circulated, notice shall be 1142
accomplished by posting copies in not less than five of the most 1143
public places in the district, as determined by the board, for a 1144
period of not less than fifteen days before the effective date 1145
of the resolution. 1146

(b) Except as otherwise specified by this division, any 1147
referendum or initiative proceeding within a district shall be 1148
conducted in the same manner as is required for such proceedings 1149
within a municipal corporation pursuant to sections 731.28 to 1150

731.40 of the Revised Code. 1151

(G) Membership on the board of directors does not 1152
constitute the holding of a public office or employment within 1153
the meaning of any section of the Revised Code or any charter 1154
provision prohibiting the holding of other public office or 1155
employment, and shall not constitute an interest, either direct 1156
or indirect, in a contract or expenditure of money by any 1157
municipal corporation, township, county, or other political 1158
subdivision with which the member may be connected. No member of 1159
a board of directors shall be disqualified from holding any 1160
public office or employment, nor shall such member forfeit or be 1161
disqualified from holding any such office or employment, by 1162
reason of the member's membership on the board of directors, 1163
notwithstanding any law or charter provision to the contrary. 1164

(H) The powers and authorizations granted pursuant to this 1165
section or section 715.71 of the Revised Code are in addition to 1166
and not in derogation of all other powers granted to municipal 1167
corporations and townships pursuant to law. When exercising a 1168
power or performing a function or duty under a contract 1169
authorized pursuant to this section or section 715.71 of the 1170
Revised Code, a municipal corporation may exercise all of the 1171
powers of a municipal corporation, and may perform all the 1172
functions and duties of a municipal corporation, within the 1173
district, pursuant to and to the extent consistent with the 1174
contract. When exercising a power or performing a function or 1175
duty under a contract authorized pursuant to this section or 1176
section 715.71 of the Revised Code, a township may exercise all 1177
of the powers of a township, and may perform all the functions 1178
and duties of a township, within the district, pursuant to and 1179
to the extent consistent with the contract. The district board 1180
of directors has no powers except those specifically set forth 1181

in the contract as agreed to by the participating parties. No 1182
political subdivision shall authorize or grant any tax exemption 1183
pursuant to Chapter 1728. or section 3735.67, 5709.62, 5709.63, 1184
or 5709.632 of the Revised Code on any property located within 1185
the district without the consent of the contracting parties. The 1186
prohibition for any tax exemption pursuant to this division 1187
shall not apply to any exemption filed, pending, or approved, or 1188
for which an agreement has been entered into, before the 1189
effective date of the contract entered into by the parties. 1190

(I) Municipal corporations and townships may enter into 1191
binding agreements pursuant to a contract authorized under this 1192
section or section 715.71 of the Revised Code with respect to 1193
the substance and administration of zoning and other land use 1194
regulations, building codes, public permanent improvements, and 1195
other regulatory and proprietary matters that are determined, 1196
pursuant to the contract, to be for a public purpose and to be 1197
desirable with respect to the operation of the district or to 1198
facilitate new or expanded economic development in the state or 1199
the district, provided that no contract shall exempt the 1200
territory within the district from the procedures and processes 1201
of land use regulation applicable pursuant to municipal 1202
corporation, township, and county regulations, including but not 1203
limited to procedures and processes concerning zoning. 1204

(J) A contract creating a joint economic development 1205
district under this section or section 715.71 of the Revised 1206
Code may designate property as a community entertainment 1207
district or may be amended to designate property as a community 1208
entertainment district as prescribed in division (D) of section 1209
4301.80 of the Revised Code. A joint economic development 1210
district contract or amendment designating a community 1211
entertainment district shall include all information and 1212

documentation described in divisions (B) (1) through (6) of 1213
section 4301.80 of the Revised Code. The public notice required 1214
under division (D) (2) of this section and division (C) of 1215
section 715.71 of the Revised Code shall specify that the 1216
contract designates a community entertainment district and 1217
describe the location of that district. Except as provided in 1218
division (F) of section 4301.80 of the Revised Code, an area 1219
designated as a community entertainment district under a joint 1220
economic development district contract shall not lose its 1221
designation even if the contract is canceled or terminated. 1222

(K) A contract entered into pursuant to this section or 1223
section 715.71 of the Revised Code may be amended and it may be 1224
renewed, canceled, or terminated as provided in or pursuant to 1225
the contract. The contract may be amended to add property owned 1226
by one of the contracting parties to the district, or may be 1227
amended to delete property from the district whether or not one 1228
of the contracting parties owns the deleted property. The 1229
contract shall continue in existence throughout its term and 1230
shall be binding on the contracting parties and on any entities 1231
succeeding to such parties, whether by annexation, merger, or 1232
otherwise. The income tax levied by the board pursuant to this 1233
section or section 715.71 of the Revised Code shall apply in the 1234
entire district throughout the term of the contract, 1235
notwithstanding that all or a portion of the district becomes 1236
subject to annexation, merger, or incorporation. No township or 1237
municipal corporation is divested of its rights or obligations 1238
under the contract because of annexation, merger, or succession 1239
of interests. 1240

(L) After the creation of a joint economic development 1241
district described in division (A) (2) of this section, a 1242
municipal corporation that is a contracting party may cease to 1243

own property included in the district, but such property shall 1244
continue to be included in the district and subject to the terms 1245
of the contract. 1246

Sec. 715.71. (A) This section provides alternative 1247
procedures and requirements to those set forth in section 715.70 1248
of the Revised Code for creating and operating a joint economic 1249
development district. Divisions (B), (C), (D) (1) to (3), and (F) 1250
of section 715.70 of the Revised Code do not apply to a joint 1251
economic development district established under this section. 1252
However, divisions (A), (D) (4), (E), (G), (H), (I), (J), (K), 1253
and (L) of section 715.70 of the Revised Code do apply to a 1254
district established under this section. 1255

(B) One or more municipal corporations and one or more 1256
townships may enter into a contract approved by the legislative 1257
authority of each contracting party pursuant to which they 1258
create as a joint economic development district one or more 1259
areas for the purpose of facilitating economic development to 1260
create or preserve jobs and employment opportunities and to 1261
improve the economic welfare of the people in this state and in 1262
the area of the contracting parties. The district created shall 1263
be located within the territory of one or more of the 1264
contracting parties and may consist of all or a portion of that 1265
territory. The boundaries of the district shall be described in 1266
the contract or in an addendum to the contract. The area or 1267
areas of land to be included in the district shall not include 1268
any parcel of land owned in fee by or leased to a municipal 1269
corporation or township, unless the municipal corporation or 1270
township is a party to the contract or has given its consent to 1271
have its parcel of land included in the district by the adoption 1272
of a resolution. As used in this division, "parcel of land" has 1273
the same meaning as in division (B) of section 715.70 of the 1274

Revised Code. 1275

(C) Before the legislative authority of a municipal 1276
corporation or a board of township trustees adopts an ordinance 1277
or resolution approving a contract to create a joint economic 1278
development district under this section, it shall hold a public 1279
hearing concerning the joint economic development district 1280
contract and shall provide thirty days' public notice of the 1281
time and place of the public hearing in a newspaper of general 1282
circulation in the municipal corporation and the township. Each 1283
municipal corporation and township that is a party to the 1284
contract shall hold a public hearing. During the thirty-day 1285
period prior to a public hearing, a copy of the text of the 1286
contract together with copies of district maps and plans related 1287
to or part of the contract shall be on file, for public 1288
examination, in the offices of the clerk of the legislative 1289
authority of the municipal corporation and of the township 1290
fiscal officer. The public hearings provided for in this 1291
division shall allow for public comment and recommendations on 1292
the proposed contract. The participating parties may include in 1293
the contract any of those recommendations prior to approval of 1294
the contract. 1295

(D) After the legislative authority of a municipal 1296
corporation and the board of township trustees have adopted an 1297
ordinance and resolution approving a contract to create a joint 1298
economic development district, the municipal corporation and the 1299
township jointly shall file with the legislative authority of 1300
each county within which a party to the contract is located all 1301
of the following: 1302

(1) A signed copy of the contract, together with copies of 1303
district maps and plans related to or part of the contract; 1304

(2) Certified copies of the ordinances and resolutions of 1305
the contracting parties relating to the district and the 1306
contract; 1307

(3) A certificate of each of the contracting parties that 1308
the public hearings provided for in division (C) of this section 1309
have been held, the date of the hearings, and evidence of 1310
publication of the notice of the hearings. 1311

(E) Within thirty days after the filing under division (D) 1312
of this section, the legislative authority of each county within 1313
which a party to the contract is located shall adopt a 1314
resolution acknowledging the receipt of the required documents, 1315
approving the creation of the joint economic development 1316
district, and directing that the resolution of the board of 1317
township trustees approving the contract be submitted to the 1318
electors of the township for approval at the next succeeding 1319
general, primary, or special election. The legislative authority 1320
of the county shall file with the board of elections at least 1321
ninety days before the day of the election a copy of the 1322
resolution of the board of township trustees approving the 1323
contract. The resolution of the legislative authority of the 1324
county also shall specify the date the election is to be held 1325
and shall direct the board of elections to conduct the election 1326
in the township. If the resolution of the legislative authority 1327
of the county is not adopted within the thirty-day period after 1328
the filing under division (D) of this section, the joint 1329
economic development district shall be deemed approved by the 1330
county legislative authority, and the board of township trustees 1331
shall file its resolution with the board of elections for 1332
submission to the electors of the township for approval at the 1333
next succeeding general, primary, or special election. The 1334
filing shall occur at least ninety days before the specified 1335

date the election is to be held and shall direct the board of 1336
elections to conduct the election in the township. 1337

The ballot shall be in the following form: 1338

"Shall the resolution of the board of township trustees 1339
approving the contract with _____ (here insert name of 1340
each municipal corporation and other township that is a party to 1341
the contract) for the creation of a joint economic development 1342
district be approved? 1343

	FOR THE RESOLUTION AND CONTRACT
	AGAINST THE RESOLUTION AND CONTRACT

"

If ~~a majority~~ at least sixty per cent of the electors of the 1345
township voting on the issue vote for the resolution and 1346
contract, the resolution shall become effective immediately and 1347
the contract shall go into effect immediately or in accordance 1348
with its terms. 1349

(F) The contract creating the district shall set forth or 1350
provide for the amount or nature of the contribution of each 1351
municipal corporation and township to the development and 1352
operation of the district and may provide for the sharing of the 1353
costs of the operation of and improvements for the district. The 1354
contributions may be in any form to which the contracting 1355
municipal corporations and townships agree and may include but 1356
are not limited to the provision of services, money, real or 1357
personal property, facilities, or equipment. The contract may 1358
provide for the contracting parties to share revenue from taxes 1359
levied on property by one or more of the contracting parties if 1360
those revenues may lawfully be applied to that purpose under the 1361

legislation by which those taxes are levied. The contract shall
provide for new, expanded, or additional services, facilities,
or improvements, including expanded or additional capacity for
or other enhancement of existing services, facilities, or
improvements, provided that the existing services, facilities,
or improvements, or the expanded or additional capacity for or
enhancement of the existing services, facilities, or
improvements, have been provided within the two-year period
prior to the execution of the contract.

(G) The contract shall enumerate the specific powers,
duties, and functions of the board of directors of the district
and shall provide for the determination of procedures that are
to govern the board of directors. The contract may grant to the
board the power to adopt a resolution to levy an income tax
within the district. The income tax shall be used for the
purposes of the district and for the purposes of the contracting
municipal corporations and townships pursuant to the contract.
The income tax may be levied in the district based on income
earned by persons working or residing within the district and
based on the net profits of businesses located in the district.
The income tax of the district shall follow the provisions of
Chapter 718. of the Revised Code, except that no vote shall be
required by the electors residing in the district. The rate of
the income tax shall be no higher than the highest rate being
levied by a municipal corporation that is a party to the
contract.

The board of directors of a district levying an income tax
shall enter into an agreement with one of the municipal
corporations that is a party to the contract to administer,
collect, and enforce the income tax on behalf of the district.
The resolution levying the income tax shall provide the same

credits, if any, to residents of the district for income taxes 1393
paid to other districts or municipal corporations where the 1394
residents work, as credits provided to residents of the 1395
municipal corporation administering the income tax. 1396

(H) No annexation proceeding pursuant to Chapter 709. of 1397
the Revised Code that proposes the annexation to or merger or 1398
consolidation with a municipal corporation, except a municipal 1399
corporation that is a party to the contract, of any 1400
unincorporated territory within the district shall be commenced 1401
for a period of three years after the contract is filed with the 1402
legislative authority of each county within which a party to the 1403
contract is located in accordance with division (D) of this 1404
section unless each board of township trustees whose territory 1405
is included, in whole or part, within the district and the 1406
territory proposed to be annexed, merged, or consolidated adopts 1407
a resolution consenting to the commencement of the proceeding 1408
and a copy of the resolution is filed with the legislative 1409
authority of each such county or unless the contract is 1410
terminated during this three-year period. The contract entered 1411
into between the municipal corporations and townships pursuant 1412
to this section may provide for the prohibition of any 1413
annexation by the participating municipal corporations of any 1414
unincorporated territory within the district. 1415

Sec. 715.72. (A) As used in this section: 1416

(1) "Contracting parties" means one or more municipal 1417
corporations, one or more townships, and, under division (D) of 1418
this section, one or more counties that have entered into a 1419
contract under this section to create a joint economic 1420
development district. 1421

(2) "District" means a joint economic development district 1422

created under this section. 1423

(3) "Contract for utility services" means a contract under 1424
which a municipal corporation agrees to provide to a township or 1425
another municipal corporation water, sewer, electric, or other 1426
utility services necessary to the public health, safety, and 1427
welfare. 1428

(4) "Business" means a sole proprietorship, a corporation 1429
for profit, a pass-through entity as defined in section 5733.04 1430
of the Revised Code, the federal government, the state, the 1431
state's political subdivisions, a nonprofit organization, or a 1432
school district. 1433

(5) "Owner" means a partner of a partnership, a member of 1434
a limited liability company, a majority shareholder of an S 1435
corporation, a person with a majority ownership interest in a 1436
pass-through entity, or any officer, employee, or agent with 1437
authority to make decisions legally binding upon a business. 1438

(6) "Record owner" means the person or persons in whose 1439
name a parcel is listed on the tax list or exempt list compiled 1440
by the county auditor under section 319.28 or 5713.08 of the 1441
Revised Code. 1442

(7) A business "operates within" a district if the net 1443
profits of the business or the income of employees of the 1444
business would be subject to an income tax levied within the 1445
district. 1446

(8) An employee is "employed within" a district if any 1447
portion of the employee's income would be subject to an income 1448
tax levied within the district. 1449

(9) "Mixed-use development" means a real estate project 1450
that tends to mitigate traffic and sprawl by integrating some 1451

combination of retail, office, residential, hotel, recreation, 1452
and other functions in a pedestrian-oriented environment that 1453
maximizes the use of available space by allowing members of the 1454
community to live, work, and play in one architecturally 1455
expressive area with multiple amenities. 1456

(10) "Water or sewer service plan or agreement" means 1457
either of the following: 1458

(a) A state water quality management plan adopted by the 1459
Ohio environmental protection agency or another authorized 1460
planning agency pursuant to 33 U.S.C. 1288 and 1313 that 1461
contemplates that a non-contracting municipal corporation will 1462
provide sanitary sewer disposal services to an area within a 1463
proposed joint economic development district; 1464

(b) A binding agreement between a municipal corporation 1465
and a third-party water or sanitary sewer services provider, 1466
including another municipal corporation or other public or 1467
private provider, that provides that a non-contracting municipal 1468
corporation or another provider that is not a contracting party 1469
will provide water or sanitary sewer services to an area within 1470
a proposed joint economic development district. 1471

(11) "Non-contracting municipal corporation" means a 1472
municipal corporation that is not a contracting party. 1473

(B) This section provides alternative procedures and 1474
requirements to those set forth in sections 715.70 and 715.71 of 1475
the Revised Code for creating and operating a joint economic 1476
development district. This section applies to municipal 1477
corporations and townships that are located in the same county 1478
or in adjacent counties. 1479

(C) One or more municipal corporations, one or more 1480

townships, and, under division (D) of this section, one or more 1481
counties may enter into a contract pursuant to which they 1482
designate one or more areas as a joint economic development 1483
district for the purpose of facilitating economic development 1484
and redevelopment, to create or preserve jobs and employment 1485
opportunities, and to improve the economic welfare of the people 1486
in this state and in the area of the contracting parties. 1487

(1) Except as otherwise provided in division (C) (2) of 1488
this section, the territory of each of the contracting parties 1489
shall be contiguous to the territory of at least one other 1490
contracting party, or contiguous to the territory of a township, 1491
municipal corporation, or county that is contiguous to another 1492
contracting party, even if the intervening township or municipal 1493
corporation is not a contracting party. 1494

(2) Contracting parties that have entered into a contract 1495
under section 715.70 or 715.71 of the Revised Code creating a 1496
joint economic development district prior to November 15, 1995, 1497
may enter into a contract under this section even if the 1498
territory of each of the contracting parties is not contiguous 1499
to the territory of at least one other contracting party, or 1500
contiguous to the territory of a township or municipal 1501
corporation that is contiguous to another contracting party as 1502
otherwise required under division (C) (1) of this section. The 1503
contract and district shall meet the requirements of this 1504
section. 1505

(D) If, on or after December 30, 2008, but on or before 1506
June 30, 2009, one or more municipal corporations and one or 1507
more townships enter into a contract or amend an existing 1508
contract under this section, one or more counties in which all 1509
of those municipal corporations or townships are located also 1510

may enter into the contract as a contracting party or parties. 1511

(E) (1) The area or areas to be included in a joint 1512
economic development district shall meet all of the following 1513
criteria: 1514

(a) The area or areas shall be located within the 1515
territory of one or more of the contracting parties and may 1516
consist of all of the territory of any or all of the contracting 1517
parties. 1518

(b) No electors, except those residing in a mixed-use 1519
development, shall reside within the area or areas on the 1520
effective date of the contract creating the district. 1521

(c) The area or areas shall not include any parcel of land 1522
owned in fee by or leased to a municipal corporation or 1523
township, unless the municipal corporation or township is a 1524
contracting party or has given its consent to have the parcel of 1525
land included in the district by the adoption of an ordinance or 1526
resolution. 1527

(d) The area or areas shall not include any parcel of land 1528
excluded pursuant to division (J) (2) of this section. 1529

(2) The contracting parties may designate excluded parcels 1530
within the boundaries of the joint economic development 1531
district. Excluded parcels are not part of the district and 1532
persons employed or residing on such parcels shall not be 1533
subject to any income tax imposed within the district under 1534
division (F) (5) of this section. 1535

(F) (1) The contract creating a joint economic development 1536
district shall provide for the amount or nature of the 1537
contribution of each contracting party to the development and 1538
operation of the district and may provide for the sharing of the 1539

costs of the operation of and improvements for the district. The 1540
contributions may be in any form to which the contracting 1541
parties agree and may include, but are not limited to, the 1542
provision of services, money, real or personal property, 1543
facilities, or equipment. 1544

(2) The contract may provide for the contracting parties 1545
to share revenue from taxes levied by one or more of the 1546
contracting parties if those revenues may lawfully be applied to 1547
that purpose under the legislation by which those taxes are 1548
levied. 1549

(3) The contract shall include an economic development 1550
plan for the district that consists of a schedule for the 1551
provision of new, expanded, or additional services, facilities, 1552
or improvements. The contract may provide for expanded or 1553
additional capacity for or other enhancement of existing 1554
services, facilities, or improvements. 1555

(4) The contract shall enumerate the specific powers, 1556
duties, and functions of the board of directors of the district 1557
described under division (P) of this section and shall designate 1558
procedures consistent with that division for appointing members 1559
to the board. The contract shall enumerate rules to govern the 1560
board in carrying out its business under this section. 1561

(5) (a) The contract may grant to the board the power to 1562
adopt a resolution to levy an income tax within the entire 1563
district or within portions of the district designated by the 1564
contract. The income tax shall be used to carry out the economic 1565
development plan for the district or the portion of the district 1566
in which the tax is levied and for any other lawful purpose of 1567
the contracting parties pursuant to the contract, including the 1568
provision of utility services by one or more of the contracting 1569

parties. 1570

(b) An income tax levied under this section shall be based 1571
on both the income earned by persons employed or residing within 1572
the district and the net profit of businesses operating within 1573
the district. 1574

Except as provided in this section, the income tax levied 1575
within the district is subject to Chapter 718. of the Revised 1576
Code, except that no vote shall be required. The rate of the 1577
income tax shall be no higher than the highest rate being levied 1578
by a municipal corporation that is a contracting party. 1579

(c) If the board adopts a resolution to levy an income 1580
tax, it shall enter into an agreement with a municipal 1581
corporation that is a contracting party to administer, collect, 1582
and enforce the income tax on behalf of the district. 1583

(d) A resolution levying an income tax under this section 1584
shall require the contracting parties to annually set aside a 1585
percentage, to be stated in the resolution, of the amount of the 1586
income tax collected for the long-term maintenance of the 1587
district. 1588

(e) An income tax levied under this section shall apply in 1589
the district or the portion of the district in which the 1590
contract authorizes an income tax throughout the term of the 1591
contract creating the district. The tax shall not apply to any 1592
persons employed or residing on a parcel excluded from the 1593
district under division (E) (2) of this section. 1594

(6) If there is unincorporated territory in the district, 1595
the contract shall specify that restrictions on annexation 1596
proceedings under division (R) of this section apply to such 1597
unincorporated territory. The contract may prohibit proceedings 1598

under Chapter 709. of the Revised Code proposing the annexation 1599
to, merger of, or consolidation with a municipal corporation 1600
that is a contracting party of any unincorporated territory 1601
within a township that is a contracting party during the term of 1602
the contract regardless of whether that territory is located 1603
within the district. 1604

(7) The contract may designate property as a community 1605
entertainment district, or may be amended to designate property 1606
as a community entertainment district, as prescribed in division 1607
(D) of section 4301.80 of the Revised Code. A contract or 1608
amendment designating a community entertainment district shall 1609
include all information and documentation described in divisions 1610
(B) (1) to (6) of section 4301.80 of the Revised Code. The public 1611
notice required under division (I) of this section shall specify 1612
that the contract designates a community entertainment district 1613
and describe the location of that district. Except as provided 1614
in division (F) of section 4301.80 of the Revised Code, an area 1615
designated as a community entertainment district under a joint 1616
economic development district contract shall not lose its 1617
designation even if the contract is canceled or terminated. 1618

(8) If any part of the district is located either within 1619
one-half of one mile of a non-contracting municipal corporation 1620
or within an area covered by or subject to a water or sewer 1621
service plan or agreement, the contract shall include all of the 1622
following: 1623

(a) A preliminary estimate of the costs of providing 1624
public utility services, facilities, and improvements to the 1625
district, prepared by a professional engineer; 1626

(b) An analysis of the anticipated sources for funding the 1627
costs of the public utilities infrastructure needed to serve the 1628

district and a projection of when such funds will be available 1629
and when such costs are likely to be incurred; 1630

(c) Evidence or estimates indicating that the construction 1631
of the public utility infrastructure needed to serve at least 1632
some portion of the district will be completed within five years 1633
after the creation of the district. 1634

(G) The contract creating a joint economic development 1635
district shall continue in existence throughout its term and 1636
shall be binding on the contracting parties and on any parties 1637
succeeding to the contracting parties, whether by annexation, 1638
merger, or consolidation. Except as provided in division (H) of 1639
this section, the contract may be amended, renewed, or 1640
terminated with the approval of the contracting parties or any 1641
parties succeeding to the contracting parties. If the contract 1642
is amended to add or remove an area to or from an existing 1643
district, the amendment shall be adopted in the manner 1644
prescribed under division (L) of this section. 1645

(H) If two or more contracting parties previously have 1646
entered into a separate contract for utility services, then 1647
amendment, renewal, or termination of the separate contract for 1648
utility services shall not constitute any part of the 1649
consideration for the contract creating a joint economic 1650
development district. A contract creating a joint economic 1651
development district shall be rebuttably presumed to violate 1652
this division if it is entered into within two years prior or 1653
five years subsequent to the amendment, renewal, or termination 1654
of a separate contract for utility services that two or more 1655
contracting parties previously have entered into. The 1656
presumption stated in this division may be rebutted by clear and 1657
convincing evidence of both of the following: 1658

(1) That other substantial consideration existed to 1659
support the contract creating a joint economic development 1660
district; 1661

(2) That the contracting parties entered into the contract 1662
creating a joint economic development district freely and 1663
without duress or coercion related to the amendment, renewal, or 1664
termination of the separate contract for utility services. 1665

A contract creating a joint economic development district 1666
that violates this division is void and unenforceable. 1667

(I) (1) Before the legislative authority of any of the 1668
contracting parties adopts an ordinance or resolution approving 1669
a contract to create a district, the legislative authority of 1670
each of the contracting parties shall hold a public hearing 1671
concerning the contract and district. Each legislative authority 1672
shall provide at least thirty days' public notice of the time 1673
and place of the public hearing in a newspaper of general 1674
circulation in the municipal corporation, township, or county, 1675
as applicable. During the thirty-day period prior to the public 1676
hearing and until the date that an ordinance or resolution is 1677
adopted under division (K) of this section to approve the joint 1678
economic development district contract, all of the following 1679
documents shall be available for public inspection in the office 1680
of the clerk of the legislative authority of a municipal 1681
corporation and county that is a contracting party and in the 1682
office of the fiscal officer of a township that is a contracting 1683
party: 1684

(a) A copy of the contract creating the district, 1685
including the economic development plan for the district and the 1686
schedule for the provision of new, expanded, or additional 1687
services, facilities, or improvements described in division (F) 1688

(3) of this section; 1689

(b) A description of the area or areas to be included in 1690
the district, including a map in sufficient detail to denote the 1691
specific boundaries of the area or areas and to indicate any 1692
zoning restrictions applicable to the area or areas, and the 1693
parcel number, provided for under section 319.28 of the Revised 1694
Code, of any parcel located within the boundaries of the joint 1695
economic development district and excluded from the district 1696
under division (E) (2) of this section; 1697

(c) If the contract authorizes the board of directors of 1698
the district to adopt a resolution to levy an income tax within 1699
the district or within portions of the district, a schedule for 1700
the collection of the tax. 1701

(2) At least thirty days before the first public hearing 1702
is to be held by one or more legislative authorities on a 1703
proposed district, notice shall be sent in writing to each non- 1704
contracting municipal corporation that is located within one- 1705
half of one mile of the proposed district or that is identified 1706
in a water or sewer service plan or agreement as a future 1707
provider of water or sewer services to all or part of the 1708
proposed district. 1709

(3) A public hearing held under this division shall allow 1710
for public comment and recommendations on the contract and 1711
district. The contracting parties may include in the contract 1712
any of those recommendations prior to approval of the contract. 1713

(J) (1) Before any of the contracting parties approves a 1714
contract under division (K) of this section, the contracting 1715
parties shall circulate one or more petitions to record owners 1716
of real property located within the proposed joint economic 1717

development district and owners of businesses operating within 1718
the proposed district. The petitions shall state that all of the 1719
documents described in divisions (I) (1) (a) to (c) of this 1720
section are available for public inspection in the office of the 1721
clerk of the legislative authority of each municipal corporation 1722
and county that is a contracting party or the office of the 1723
fiscal officer of each township that is a contracting party. The 1724
petitions shall clearly indicate that, by signing the petition, 1725
the record owner or owner consents to the proposed joint 1726
economic development district. 1727

A contracting party may send written notice of the 1728
petitions by certified mail with return receipt requested to the 1729
last known mailing addresses of any or all of the record owners 1730
of real property located within the proposed district or the 1731
owners of businesses operating within the proposed district. The 1732
contracting parties shall equally share the costs of complying 1733
with this division. 1734

(2) If any portion of property located within the proposed 1735
joint economic development district is also either located 1736
within one-half of one mile of a non-contracting municipal 1737
corporation or covered by or subject to a water or sewer service 1738
plan or agreement under which a non-contracting municipal 1739
corporation is identified as a future provider of water or sewer 1740
services to all or part of the proposed district, then that 1741
property and any property contiguous to that property if owned 1742
by the same person shall be excluded from the joint economic 1743
development district unless the owner of the property signs the 1744
petition. 1745

(K) (1) After the public hearings required under division 1746
(I) of this section have been held and the petitions described 1747

in division (J) of this section have been signed by the majority 1748
of the record owners of real property located within the 1749
proposed joint economic development district and by a majority 1750
of the owners of businesses, if any, operating within the 1751
proposed district, each contracting party may adopt an ordinance 1752
or resolution approving the contract to create a joint economic 1753
development district. Not later than ten days after all of the 1754
contracting parties have adopted ordinances or resolutions 1755
approving the district contract, each contracting party shall 1756
give notice of the proposed district to all of the following: 1757

(a) Each record owner of real property to be included in 1758
the district and in the territory of that contracting party who 1759
did not sign the petitions described in division (J) of this 1760
section; 1761

(b) An owner of each business operating within the 1762
district and in the territory of that contracting party no owner 1763
of which signed the petitions described in division (J) of this 1764
section. 1765

(2) Such notices shall be given by certified mail and 1766
shall specify that the property or business is located within an 1767
area to be included in the district and that all of the 1768
documents described in divisions (I)(1)(a) to (c) of this 1769
section are available for public inspection in the office of the 1770
clerk of the legislative authority of each municipal corporation 1771
and county that is a contracting party or the office of the 1772
fiscal officer of each township that is a contracting party. The 1773
contracting parties shall equally share the costs of complying 1774
with division (K) of this section. 1775

(L)(1) The contracting parties may amend the joint 1776
economic development district contract to add any area that was 1777

not originally included in the district if the area satisfies 1778
the criteria prescribed under division (E) of this section. The 1779
contracting parties may also amend the district contract to 1780
remove any area originally included in the district or exclude 1781
one or more parcels located within the district pursuant to 1782
division (E) (2) of this section. 1783

(2) An amendment adding an area to a district, removing an 1784
area from the district, or excluding one or more parcels from 1785
the district may be approved only by a resolution or ordinance 1786
adopted by each of the contracting parties. The contracting 1787
parties shall conduct public hearings on the amendment and 1788
provide notice in the manner required under division (I) of this 1789
section for original contracts. The contracting parties shall 1790
make available for public inspection a copy of the amendment, a 1791
description of the area to be added, removed, or excluded to or 1792
from the district, and a map of that area in sufficient detail 1793
to denote the specific boundaries of the area and to indicate 1794
any zoning restrictions applicable to the area. 1795

(3) Before adopting a resolution or ordinance approving 1796
the addition of an area to the district, the contracting parties 1797
shall circulate petitions to the record owners of real property 1798
located within the proposed addition to the district and owners 1799
of businesses operating within the proposed addition to the 1800
district in the same manner required under division (J) of this 1801
section for original contracts. The contracting parties may 1802
notify such record owners of real property and owners of 1803
businesses that the petitions are available for signing in the 1804
same manner provided by that division. The contracting parties 1805
shall equally share the costs of complying with this division. 1806

(4) The contracting parties to a joint economic 1807

development district may vote to approve an amendment to the 1808
district contract under this division after the public hearings 1809
required under division (L) (2) of this section are completed 1810
and, if the amendment adds an area or areas to the district, the 1811
petitions required under division (L) (3) of this section have 1812
been signed by the majority of record owners of real property 1813
located within the area or areas added to the district and by a 1814
majority of the owners of businesses, if any, operating within 1815
the proposed addition to the district. 1816

(5) Not later than ten days after all of the contracting 1817
parties have adopted ordinances or resolutions approving an 1818
amendment adding one or more areas to the district, each 1819
contracting party shall give notice of the addition to all of 1820
the following: 1821

(a) Each record owner of real property to be included in 1822
the addition to the district and in the territory of that 1823
contracting party who did not sign the petitions described in 1824
division (L) (3) of this section; 1825

(b) An owner of each business operating within the 1826
addition to the district and in the territory of that 1827
contracting party no owner of which signed the petitions 1828
described in division (L) (3) of this section. 1829

The contracting parties shall equally share the costs of 1830
complying with division (L) (5) of this section. 1831

(M) (1) A board of township trustees that is a party to a 1832
contract creating a joint economic development district may 1833
choose not to submit its resolution approving the contract to 1834
the electors of the township if all of the following conditions 1835
are satisfied: 1836

(a) The resolution has been approved by a unanimous vote 1837
of the members of the board of township trustees or, if a county 1838
is one of the contracting parties under division (D) of this 1839
section, the resolution has been approved by a majority vote of 1840
the members of the board of township trustees; 1841

(b) The contracting parties have circulated petitions as 1842
required under division (J) of this section and obtained the 1843
signatures required under division (L) of this section; 1844

(c) The territory to be included in the proposed district 1845
is zoned in a manner appropriate to the function of the 1846
district. 1847

(2) If the board of township trustees has not invoked its 1848
authority under division (M) (1) of this section, the board, at 1849
least ninety days before the date of the election, shall file 1850
its resolution approving the district contract with the board of 1851
elections for submission to the electors of the township for 1852
approval at the next succeeding general, primary, or special 1853
election. 1854

(3) Any contract creating a district in which a board of 1855
township trustees is a party shall provide that the contract is 1856
not effective before the thirty-first day after its approval, 1857
including approval by the electors of the township if required 1858
by this section. 1859

(4) If the board of township trustees invokes its 1860
authority under division (M) (1) of this section and does not 1861
submit the district contract to the electors for approval, the 1862
resolution of the board of township trustees approving the 1863
contract is subject to a referendum of the electors of the 1864
township when requested through a petition. When signed by ten 1865

per cent of the number of electors in the township who voted for 1866
the office of governor at the most recent general election, a 1867
referendum petition asking that the resolution be submitted to 1868
the electors of the township may be presented to the board of 1869
township trustees. Such a petition shall be presented within 1870
thirty days after the board of township trustees adopts the 1871
resolution approving the district contract. The board of 1872
township trustees shall, not later than four p.m. of the tenth 1873
day after receipt of the petition, certify the text of the 1874
resolution to the board of elections. The board of elections 1875
shall submit the resolution to the electors of the township for 1876
their approval or rejection at the next general, primary, or 1877
special election occurring at least ninety days after 1878
certification of the resolution. 1879

(N) The ballot respecting a resolution to create a 1880
district or a referendum of such a resolution shall be in the 1881
following form: 1882

"Shall the resolution of the board of township trustees 1883
approving the contract with (here insert name of 1884
every other contracting party) for the creation of a joint 1885
economic development district be approved? 1886

FOR THE RESOLUTION AND CONTRACT 1887

AGAINST THE RESOLUTION AND CONTRACT" 1888

If ~~a majority~~ at least sixty per cent of the electors of 1889
the township voting on the issue vote for the resolution and 1890
contract, the resolution shall become effective immediately and 1891
the contract shall go into effect on the thirty-first day after 1892
the election or thereafter in accordance with terms of the 1893
contract. 1894

(O) Upon the creation of a district under this section, 1895
one of the contracting parties shall file a copy of each of the 1896
following documents with the director of development: 1897

(1) All of the documents described in divisions (I) (1) (a) 1898
to (c) of this section; 1899

(2) Certified copies of the ordinances and resolutions of 1900
the contracting parties relating to the contract and district; 1901

(3) Documentation from each contracting party that the 1902
public hearings required by division (I) of this section have 1903
been held, the date of the hearings, and evidence that notice of 1904
the hearings was published as required by that division; 1905

(4) A copy of the signed petitions required under 1906
divisions (J) and (K) of this section. 1907

(P) A board of directors shall govern each district 1908
created under this section. 1909

(1) If there are businesses operating and persons employed 1910
within the district, the board shall be composed of the 1911
following members: 1912

(a) One member representing the municipal corporations 1913
that are contracting parties; 1914

(b) One member representing the townships that are 1915
contracting parties; 1916

(c) One member representing the owners of businesses 1917
operating within the district; 1918

(d) One member representing the persons employed within 1919
the district; 1920

(e) One member representing the counties that are 1921

contracting parties, or, if no contracting party is a county, 1922
one member selected by the members described in divisions (P) (1) 1923
(a) to (d) of this section. 1924

The members of the board shall be appointed as provided in 1925
the district contract. Of the members initially appointed to the 1926
board, the member described in division (P) (1) (a) of this 1927
section shall serve a term of one year; the member described in 1928
division (P) (1) (b) of this section shall serve a term of two 1929
years; the member described in division (P) (1) (c) of this 1930
section shall serve a term of three years; and the members 1931
described in divisions (P) (1) (d) and (e) of this section shall 1932
serve terms of four years. Thereafter, terms for each member 1933
shall be for four years, each term ending on the same day of the 1934
same month of the year as did the term that it succeeds. A 1935
member may be reappointed to the board, but no member shall 1936
serve more than two consecutive terms on the board. 1937

The member described in division (P) (1) (e) of this section 1938
shall serve as chairperson of the board described under division 1939
(P) (1) of this section. 1940

(2) If there are no businesses operating or persons 1941
employed within the district, the board shall be composed of the 1942
following members: 1943

(a) One member representing the municipal corporations 1944
that are contracting parties; 1945

(b) One member representing the townships that are 1946
contracting parties; 1947

(c) One member representing the counties that are 1948
contracting parties, or if no contracting party is a county, one 1949
member selected by the members described in divisions (P) (2) (a) 1950

and (b) of this section. 1951

The members of the board shall be appointed as provided in 1952
the district contract. Of the members initially appointed to the 1953
board, the member described in division (P)(2)(a) of this 1954
section shall serve a term of one year; the member described in 1955
division (P)(2)(b) of this section shall serve a term of two 1956
years; and the member described in division (P)(2)(c) of this 1957
section shall serve a term of three years. Thereafter, terms for 1958
each member shall be for four years, each term ending on the 1959
same day of the same month of the year as did the term that it 1960
succeeds. A member may be reappointed to the board, but no 1961
member shall serve more than two consecutive terms on the board. 1962

The member described in division (P)(2)(c) of this section 1963
shall serve as chairperson of a board described under division 1964
(P)(2) of this section. 1965

(3) A board described under division (P)(1) or (2) of this 1966
section has no powers except as described in this section and in 1967
the contract creating the district. 1968

(4) Membership on the board of directors of a joint 1969
economic development district created under this section is not 1970
the holding of a public office or employment within the meaning 1971
of any section of the Revised Code prohibiting the holding of 1972
other public office or employment. Membership on such a board is 1973
not a direct or indirect interest in a contract or expenditure 1974
of money by a municipal corporation, township, county, or other 1975
political subdivision with which a member may be affiliated. 1976
Notwithstanding any provision of law to the contrary, no member 1977
of a board of directors of a joint economic development district 1978
shall forfeit or be disqualified from holding any public office 1979
or employment by reason of membership on the board. 1980

(5) The board of directors of a joint economic development district is a public body for the purposes of section 121.22 of the Revised Code. Chapter 2744. of the Revised Code applies to such a board and the district.

(Q) (1) On or before the date occurring six months after the effective date of the district contract, an owner of a business operating within the district may, on behalf of the business and its employees, file a complaint with the court of common pleas of the county in which the majority of the territory of the district is located requesting exemption from any income tax imposed by the board of directors of the district under division (F) (5) of this section if all of the following apply:

(a) The business operated within an unincorporated area of the district before the effective date of the district contract;

(b) No owner of the business signed a petition described in division (J) of this section;

(c) Neither the business nor its employees has derived or will derive any material benefit from the new, expanded, or additional services, facilities, or improvements described in the economic development plan for the district, or the material benefit that has, or will be, derived is negligible in comparison to the income tax revenue generated from the net profits of the business and the income of employees of the business.

The legislative authority of each contracting party shall be made a party to the proceedings and the business owner filing the complaint shall serve notice of the complaint by certified mail to each such contracting party. The court shall not accept

any complaint filed more than six months after the effective 2010
date of the district contract. 2011

(2) Any or all of the contracting parties may submit a 2012
written answer to the complaint submitted under division (Q)(1) 2013
of this section to the court within thirty days after notice of 2014
the complaint was served upon them. Such a contracting party 2015
shall submit to the court, along with the answer, documentation 2016
sufficient to prove that the contracting party sent copies of 2017
the answer to the owner of the business who filed the complaint. 2018

(3) The court shall review each complaint submitted by a 2019
business owner under division (Q)(1) of this section and each 2020
answer submitted by a contracting party under division (Q)(2) of 2021
this section. The court may make a determination on the record 2022
and the evidence thus submitted, or it may conduct a hearing and 2023
request the presence of the business owner and the contracting 2024
parties to present evidence relevant to the complaint. The court 2025
shall make a determination on the complaint not sooner than 2026
thirty days but not later than sixty days after the complaint is 2027
filed by the business owner. The court may make a determination 2028
more than sixty days after the complaint is filed if the 2029
business owner and all contracting parties to the district 2030
consent. 2031

(4) The court shall grant the exemption requested in the 2032
complaint if all of the criteria described in divisions (Q)(1) 2033
(a) to (c) of this section are met. 2034

(5) If all the criteria described in divisions (Q)(1)(a) 2035
to (c) of this section are not met, the court shall deny the 2036
complaint and the exemption. 2037

(6) The court shall send notice of the determination with 2038

respect to the complaint to the owner of the business and each 2039
contracting party. If the court grants the exemption, the net 2040
profits of the business from operations within the district and 2041
the income of its employees from employment within the district 2042
are exempt from any income tax imposed by the board of directors 2043
of the district. If the court denies the exemption, the net 2044
profits of the business and the income of its employees shall be 2045
taxed according to the terms of the district contract and any 2046
taxes, penalties, and interest accrued before the date of the 2047
court's determination shall be paid in full. In addition, no 2048
owner of the business may submit another complaint under 2049
division (Q) (1) of this section for the same district contract. 2050
The court's determination on a complaint filed under division 2051
(Q) of this section is final. 2052

(7) Chapter 2506. of the Revised Code does not apply to 2053
the proceedings described in division (Q) of this section. 2054

(R) (1) No proceeding pursuant to Chapter 709. of the 2055
Revised Code that proposes the annexation to, merger of, or 2056
consolidation with a municipal corporation of any unincorporated 2057
territory within a joint economic development district may be 2058
commenced at any time between the effective date of the contract 2059
creating the district and the date the contract expires, 2060
terminates, or is otherwise rendered unenforceable. This 2061
division does not apply if each board of township trustees whose 2062
territory is included within the district and whose territory is 2063
proposed to be annexed, merged, or consolidated adopts a 2064
resolution consenting to the commencement of the proceeding. 2065
Each such board of township trustees shall file a copy of the 2066
resolution with the clerk of the legislative authority of each 2067
county within which a contracting party is located. 2068

(2) The contract creating a joint economic development district may prohibit any annexation proceeding by a contracting municipal corporation of any unincorporated territory within the district or zone beyond the period described in division (R)(1) of this section.

(3) No contracting party is divested or relieved of its rights or obligations under the contract creating a joint economic development district because of annexation, merger, or consolidation.

(S) Contracting parties may enter into agreements pursuant to the contract creating a joint economic development district with respect to the substance and administration of zoning and other land use regulations, building codes, permanent public improvements, and other regulatory and proprietary matters determined to be for a public purpose. No contract, however, shall exempt the territory within the district from the procedures of land use regulation applicable pursuant to municipal corporation, township, and county regulations, including, but not limited to, zoning procedures.

(T) The powers granted under this section are in addition to and not in the derogation of all other powers possessed by or granted to municipal corporations, townships, and counties pursuant to law.

(1) When exercising a power or performing a function or duty under a contract entered into under this section, a municipal corporation may exercise all the powers of a municipal corporation, and may perform all the functions and duties of a municipal corporation, within the district, pursuant to and to the extent consistent with the contract.

(2) When exercising a power or performing a function or 2098
duty under a contract entered into under division (D) of this 2099
section, a county may exercise all of the powers of a county, 2100
and may perform all the functions and duties of a county, within 2101
the district pursuant to and to the extent consistent with the 2102
contract. 2103

(3) When exercising a power or performing a function or 2104
duty under a contract entered into under this section, a 2105
township may exercise all the powers of a township, and may 2106
perform all the functions and duties of a township, within the 2107
district, pursuant to and to the extent consistent with the 2108
contract. 2109

(U) No political subdivision shall grant any tax exemption 2110
under Chapter 1728. or section 3735.67, 5709.62, 5709.63, or 2111
5709.632 of the Revised Code on any property located within the 2112
district without the consent of all the contracting parties. The 2113
prohibition against granting a tax exemption under this section 2114
does not apply to any exemption filed, pending, or approved 2115
before the effective date of the contract entered into under 2116
this section. 2117

Sec. 718.04. (A) Notwithstanding division (A) of section 2118
715.013 of the Revised Code, a municipal corporation may levy a 2119
tax on income and a withholding tax if such taxes are levied in 2120
accordance with the provisions and limitations specified in this 2121
chapter. On or after January 1, 2016, the ordinance or 2122
resolution levying such taxes, as adopted or amended by the 2123
legislative authority of the municipal corporation, shall 2124
include all of the following: 2125

(1) A statement that the tax is an annual tax levied on 2126
the income of every person residing in or earning or receiving 2127

income in the municipal corporation and that the tax shall be 2128
measured by municipal taxable income; 2129

(2) A statement that the municipal corporation is levying 2130
the tax in accordance with the limitations specified in this 2131
chapter and that the resolution or ordinance thereby 2132
incorporates the provisions of this chapter; 2133

(3) The rate of the tax; 2134

(4) Whether, and the extent to which, a credit, as 2135
described in division (D) of this section, will be allowed 2136
against the tax; 2137

(5) The purpose or purposes of the tax; 2138

(6) Any other provision necessary for the administration 2139
of the tax, provided that the provision does not conflict with 2140
any provision of this chapter. 2141

(B) Any municipal corporation that, on or before March 23, 2142
2015, levies an income tax at a rate in excess of one per cent 2143
may continue to levy the tax at the rate specified in the 2144
original ordinance or resolution, provided that such rate 2145
continues in effect as specified in the original ordinance or 2146
resolution. 2147

(C) (1) No municipal corporation shall tax income at other 2148
than a uniform rate. 2149

(2) Except as provided in division (B) of this section, no 2150
municipal corporation shall levy a tax on income at a rate in 2151
excess of one per cent without having obtained the approval of 2152
the excess by ~~a majority~~ at least sixty per cent of the electors 2153
of the municipality voting on the question at a general, 2154
primary, or special election. The legislative authority of the 2155

municipal corporation shall file with the board of elections at 2156
least ninety days before the day of the election a copy of the 2157
ordinance together with a resolution specifying the date the 2158
election is to be held and directing the board of elections to 2159
conduct the election. The ballot shall be in the following form: 2160
"Shall the Ordinance providing for a___ per cent levy on income 2161
for (Brief description of the purpose of the proposed levy) be 2162
passed? 2163
2164

	FOR THE INCOME TAX	"
	AGAINST THE INCOME TAX	

In the event of an affirmative vote, the proceeds of the 2165
levy may be used only for the specified purpose. 2166

(D) A municipal corporation may, by ordinance or 2167
resolution, grant a credit to residents of the municipal 2168
corporation for all or a portion of the taxes paid to any 2169
municipal corporation, in this state or elsewhere, by the 2170
resident or by a pass-through entity owned, directly or 2171
indirectly, by a resident, on the resident's distributive or 2172
proportionate share of the income of the pass-through entity. A 2173
municipal corporation is not required to refund taxes not paid 2174
to the municipal corporation. 2175

(E) Except as otherwise provided in this chapter, a 2176
municipal corporation that levies an income tax in effect for 2177
taxable years beginning before January 1, 2016, may continue to 2178
administer and enforce the provisions of such tax for all 2179
taxable years beginning before January 1, 2016, provided that 2180
the provisions of such tax are consistent with this chapter as 2181
it existed prior to March 23, 2015. 2182

(F) Nothing in this chapter authorizes a municipal corporation to levy a tax on income, or to administer or collect such a tax or penalties or interest related to such a tax, contrary to the provisions and limitations specified in this chapter. No municipal corporation shall enforce an ordinance or resolution that conflicts with the provisions of this chapter.

(G) (1) Division (G) of this section applies to a municipal corporation that, at the time of entering into a written agreement under division (G) (2) of this section, shares the same territory as a city, local, or exempted village school district, to the extent that not more than thirty per cent of the territory of the municipal corporation is located outside the school district and a portion of the territory of the school district that is not located within the municipal corporation is located within another municipal corporation having a population of four hundred thousand or more according to the federal decennial census most recently completed before the agreement is entered into under division (G) (2) of this section.

(2) The legislative authority of a municipal corporation to which division (G) of this section applies may propose to the electors an income tax, one of the purposes of which shall be to provide financial assistance to the school district described in division (G) (1) of this section. Prior to proposing the tax, the legislative authority shall negotiate and enter into a written agreement with the board of education of that school district specifying the tax rate; the percentage or amount of tax revenue to be paid to the school district or the method of establishing or determining that percentage or amount, which may be subject to change periodically; the purpose for which the school district will use the money; the first year the tax will be levied; the date of the election on the question of the tax; and

the method and schedule by which, and the conditions under 2214
which, the municipal corporation will make payments to the 2215
school district. The tax shall otherwise comply with the 2216
provisions and limitations specified in this chapter. 2217

Sec. 718.09. (A) This section applies to either of the 2218
following: 2219

(1) A municipal corporation that shares the same territory 2220
as a city, local, or exempted village school district, to the 2221
extent that not more than five per cent of the territory of the 2222
municipal corporation is located outside the school district and 2223
not more than five per cent of the territory of the school 2224
district is located outside the municipal corporation; 2225

(2) A municipal corporation that shares the same territory 2226
as a city, local, or exempted village school district, to the 2227
extent that not more than five per cent of the territory of the 2228
municipal corporation is located outside the school district, 2229
more than five per cent but not more than ten per cent of the 2230
territory of the school district is located outside the 2231
municipal corporation, and that portion of the territory of the 2232
school district that is located outside the municipal 2233
corporation is located entirely within another municipal 2234
corporation having a population of four hundred thousand or more 2235
according to the federal decennial census most recently 2236
completed before the agreement is entered into under division 2237
(B) of this section. 2238

(B) The legislative authority of a municipal corporation 2239
to which this section applies may propose to the electors an 2240
income tax, one of the purposes of which shall be to provide 2241
financial assistance to the school district through payment to 2242
the district of not less than twenty-five per cent of the 2243

revenue generated by the tax, except that the legislative 2244
authority may not propose to levy the income tax on the incomes 2245
of nonresident individuals. Prior to proposing the tax, the 2246
legislative authority shall negotiate and enter into a written 2247
agreement with the board of education of the school district 2248
specifying the tax rate, the percentage of tax revenue to be 2249
paid to the school district, the purpose for which the school 2250
district will use the money, the first year the tax will be 2251
levied, which shall be the first year after the year in which 2252
the levy is approved or any later year, the date of the special 2253
election on the question of the tax, and the method and schedule 2254
by which the municipal corporation will make payments to the 2255
school district. The special election shall be held on a day 2256
specified in division (D) of section 3501.01 of the Revised 2257
Code, except that the special election may not be held on the 2258
day for holding a primary election as authorized by the 2259
municipal corporation's charter unless the municipal corporation 2260
is to have a primary election on that day. 2261

After the legislative authority and board of education 2262
have entered into the agreement, the legislative authority shall 2263
provide for levying the tax by ordinance. The ordinance shall 2264
include the provisions described in division (A) of section 2265
718.04 of the Revised Code and shall state the tax rate, the 2266
percentage of tax revenue to be paid to the school district, the 2267
purpose for which the municipal corporation will use its share 2268
of the tax revenue, the first year the tax will be levied, and 2269
that the question of the income tax will be submitted to the 2270
electors of the municipal corporation. The legislative authority 2271
also shall adopt a resolution specifying the regular or special 2272
election date the election will be held and directing the board 2273
of elections to conduct the election. At least ninety days 2274

before the date of the election, the legislative authority shall 2275
file certified copies of the ordinance and resolution with the 2276
board of elections. 2277

(C) The board of elections shall make the necessary 2278
arrangements for the submission of the question to the electors 2279
of the municipal corporation, and shall conduct the election in 2280
the same manner as any other municipal income tax election. 2281
Notice of the election shall be published in a newspaper of 2282
general circulation in the municipal corporation once a week for 2283
four consecutive weeks, or as provided in section 7.16 of the 2284
Revised Code, prior to the election, and shall include 2285
statements of the rate and municipal corporation and school 2286
district purposes of the income tax, the percentage of tax 2287
revenue that will be paid to the school district, and the first 2288
year the tax will be levied. The ballot shall be in the 2289
following form: 2290

"Shall the ordinance providing for a _____ per cent levy 2291
on income for (brief description of the municipal corporation 2292
and school district purposes of the levy, including a statement 2293
of the percentage of tax revenue that will be paid to the school 2294
district) be passed? The income tax, if approved, will not be 2295
levied on the incomes of individuals who do not reside in (the 2296
name of the municipal corporation). 2297

	For the income tax
	Against the income tax

"

(D) If the question is approved by a majority at least 2299
sixty per cent of the electors, the municipal corporation shall 2300
impose the income tax beginning on the first day of January of 2301

the year specified in the ordinance. The proceeds of the levy 2302
may be used only for the specified purposes, including payment 2303
of the specified percentage to the school district. 2304

Sec. 718.10. (A) This section applies to a group of two or 2305
more municipal corporations that, taken together, share the same 2306
territory as a single city, local, or exempted village school 2307
district, to the extent that not more than five per cent of the 2308
territory of the municipal corporations as a group is located 2309
outside the school district and not more than five per cent of 2310
the territory of the school district is located outside the 2311
municipal corporations as a group. 2312

(B) The legislative authorities of the municipal 2313
corporations in a group of municipal corporations to which this 2314
section applies each may propose to the electors an income tax, 2315
to be levied in concert with income taxes in the other municipal 2316
corporations of the group, except that a legislative authority 2317
may not propose to levy the income tax on the incomes of 2318
individuals who do not reside in the municipal corporation. One 2319
of the purposes of such a tax shall be to provide financial 2320
assistance to the school district through payment to the 2321
district of not less than twenty-five per cent of the revenue 2322
generated by the tax. Prior to proposing the taxes, the 2323
legislative authorities shall negotiate and enter into a written 2324
agreement with each other and with the board of education of the 2325
school district specifying the tax rate, the percentage of the 2326
tax revenue to be paid to the school district, the first year 2327
the tax will be levied, which shall be the first year after the 2328
year in which the levy is approved or any later year, and the 2329
date of the election on the question of the tax, all of which 2330
shall be the same for each municipal corporation. The agreement 2331
also shall state the purpose for which the school district will 2332

use the money, and specify the method and schedule by which each 2333
municipal corporation will make payments to the school district. 2334
The special election shall be held on a day specified in 2335
division (D) of section 3501.01 of the Revised Code, including a 2336
day on which all of the municipal corporations are to have a 2337
primary election. 2338

After the legislative authorities and board of education 2339
have entered into the agreement, each legislative authority 2340
shall provide for levying its tax by ordinance. Each ordinance 2341
shall include the provisions described in division (A) of 2342
section 718.04 of the Revised Code and shall state the rate of 2343
the tax, the percentage of tax revenue to be paid to the school 2344
district, the purpose for which the municipal corporation will 2345
use its share of the tax revenue, and the first year the tax 2346
will be levied. Each ordinance also shall state that the 2347
question of the income tax will be submitted to the electors of 2348
the municipal corporation on the same date as the submission of 2349
questions of an identical tax to the electors of each of the 2350
other municipal corporations in the group, and that unless the 2351
electors of all of the municipal corporations in the group 2352
approve the tax in their respective municipal corporations, none 2353
of the municipal corporations in the group shall levy the tax. 2354
Each legislative authority also shall adopt a resolution 2355
specifying the regular or special election date the election 2356
will be held and directing the board of elections to conduct the 2357
election. At least ninety days before the date of the election, 2358
each legislative authority shall file certified copies of the 2359
ordinance and resolution with the board of elections. 2360

(C) For each of the municipal corporations, the board of 2361
elections shall make the necessary arrangements for the 2362
submission of the question to the electors, and shall conduct 2363

the election in the same manner as any other municipal income 2364
tax election. For each of the municipal corporations, notice of 2365
the election shall be published in a newspaper of general 2366
circulation in the municipal corporation once a week for four 2367
consecutive weeks, or as provided in section 7.16 of the Revised 2368
Code, prior to the election. The notice shall include a 2369
statement of the rate and municipal corporation and school 2370
district purposes of the income tax, the percentage of tax 2371
revenue that will be paid to the school district, and the first 2372
year the tax will be levied, and an explanation that the tax 2373
will not be levied unless an identical tax is approved by the 2374
electors of each of the other municipal corporations in the 2375
group. The ballot shall be in the following form: 2376

"Shall the ordinance providing for a ___ per cent levy on 2377
income for (brief description of the municipal corporation and 2378
school district purposes of the levy, including a statement of 2379
the percentage of income tax revenue that will be paid to the 2380
school district) be passed? The income tax, if approved, will 2381
not be levied on the incomes of individuals who do not reside in 2382
(the name of the municipal corporation). In order for the income 2383
tax to be levied, the voters of (the other municipal 2384
corporations in the group), which are also in the (name of the 2385
school district) school district, must approve an identical 2386
income tax and agree to pay the same percentage of the tax 2387
revenue to the school district. 2388

	For the income tax
	Against the income tax

"

(D) If the question is approved by ~~a majority~~ at least 2390

sixty per cent of the electors and identical taxes are approved 2391
by ~~a majority~~ at least sixty per cent of the electors in each of 2392
the other municipal corporations in the group, the municipal 2393
corporation shall impose the tax beginning on the first day of 2394
January of the year specified in the ordinance. The proceeds of 2395
the levy may be used only for the specified purposes, including 2396
payment of the specified percentage to the school district. 2397

Sec. 757.02. Upon the filing of a petition as provided by 2398
section 757.01 of the Revised Code, the taxing authority of the 2399
municipal corporation shall pass a resolution providing for the 2400
submission of the question of levying a tax as provided by such 2401
section at the next following municipal election. A copy of such 2402
resolution shall be certified by the taxing authority to the 2403
board of elections not less than ninety days before the general 2404
election in any year in which a municipal election is held, and 2405
such board shall submit the question to the electors of the 2406
municipal corporation at the succeeding November election. 2407
Section 5705.25 of the Revised Code relating to the arrangements 2408
for and the conduct of such election, publication thereof, and 2409
form of ballot therefor, shall apply to such proposal to the 2410
electorate. 2411

If ~~sixty-five per cent~~ a majority of the electors voting 2412
on such proposal at the election vote in favor thereof, sections 2413
5705.25 and 5705.26 of the Revised Code, shall apply to the 2414
certification and levy of such additional tax. 2415

Sec. 3318.06. (A) After receipt of the conditional 2416
approval of the Ohio facilities construction commission, the 2417
school district board by a majority of all of its members shall, 2418
if it desires to proceed with the project, declare all of the 2419
following by resolution: 2420

(1) That by issuing bonds in an amount equal to the school 2421
district's portion of the basic project cost the district is 2422
unable to provide adequate classroom facilities without 2423
assistance from the state; 2424

(2) Unless the school district board has resolved to 2425
transfer money in accordance with section 3318.051 of the 2426
Revised Code or to apply the proceeds of a property tax or the 2427
proceeds of an income tax, or a combination of proceeds from 2428
such taxes, as authorized under section 3318.052 of the Revised 2429
Code, that to qualify for such state assistance it is necessary 2430
to do either of the following: 2431

(a) Levy a tax outside the ten-mill limitation the 2432
proceeds of which shall be used to pay the cost of maintaining 2433
and upgrading the classroom facilities included in the project. 2434
The use of the proceeds for upgrades is subject to the approval 2435
by the commission under division (E) of section 3318.05 of the 2436
Revised Code. 2437

(b) Earmark for maintenance of classroom facilities from 2438
the proceeds of an existing permanent improvement tax levied 2439
under section 5705.21 of the Revised Code, if such tax can be 2440
used for maintenance, an amount equivalent to the amount of the 2441
additional tax otherwise required under this section and 2442
sections 3318.05 and 3318.08 of the Revised Code. 2443

(3) That the question of any tax levy specified in a 2444
resolution described in division (A) (2) (a) of this section, if 2445
required, shall be submitted to the electors of the school 2446
district at the next general or primary election, if there be a 2447
general or primary election not less than ninety and not more 2448
than one hundred ten days after the day of the adoption of such 2449
resolution or, if not, at a special election to be held at a 2450

time specified in the resolution which shall be not less than 2451
ninety days after the day of the adoption of the resolution and 2452
which shall be in accordance with the requirements of section 2453
3501.01 of the Revised Code. 2454

Such resolution shall also state that the question of 2455
issuing bonds of the board shall be combined in a single 2456
proposal with the question of such tax levy. More than one 2457
election under this section may be held in any one calendar 2458
year. Such resolution shall specify both of the following: 2459

(a) That the rate which it is necessary to levy shall be 2460
at the rate of not less than one-half mill for each one dollar 2461
of taxable value, and that such tax shall be levied for a period 2462
of twenty-three years; 2463

(b) That the proceeds of the tax shall be used to pay the 2464
cost of maintaining the classroom facilities included in the 2465
project or upgrading those facilities if approved by the 2466
commission. 2467

(B) A copy of a resolution adopted under division (A) of 2468
this section shall after its passage and not less than ninety 2469
days prior to the date set therein for the election be certified 2470
to the county board of elections. 2471

The resolution of the school district board, in addition 2472
to meeting other applicable requirements of section 133.18 of 2473
the Revised Code, shall state that the amount of bonds to be 2474
issued will be an amount equal to the school district's portion 2475
of the basic project cost, and state the maximum maturity of the 2476
bonds which may be any number of years not exceeding the term 2477
calculated under section 133.20 of the Revised Code as 2478
determined by the board. In estimating the amount of bonds to be 2479

issued, the board shall take into consideration the amount of 2480
moneys then in the bond retirement fund and the amount of moneys 2481
to be collected for and disbursed from the bond retirement fund 2482
during the remainder of the year in which the resolution of 2483
necessity is adopted. 2484

If the bonds are to be issued in more than one series, the 2485
resolution may state, in addition to the information required to 2486
be stated under division (B) (3) of section 133.18 of the Revised 2487
Code, the number of series, which shall not exceed five, the 2488
principal amount of each series, and the approximate date each 2489
series will be issued, and may provide that no series, or any 2490
portion thereof, may be issued before such date. Upon such a 2491
resolution being certified to the county auditor as required by 2492
division (C) of section 133.18 of the Revised Code, the county 2493
auditor, in calculating, advising, and confirming the estimated 2494
average annual property tax levy under that division, shall also 2495
calculate, advise, and confirm by certification the estimated 2496
average property tax levy for each series of bonds to be issued. 2497

Notice of the election shall include the fact that the tax 2498
levy shall be at the rate of not less than one-half mill for 2499
each one dollar of taxable value for a period of twenty-three 2500
years, and that the proceeds of the tax shall be used to pay the 2501
cost of maintaining or upgrading the classroom facilities 2502
included in the project. The notice shall also express the rate 2503
in dollars for each one hundred thousand dollars of the county 2504
auditor's appraised value and the county auditor's estimate of 2505
the amount the tax levy is estimated to collect for each tax 2506
year it is levied, as certified pursuant to section 5705.03 of 2507
the Revised Code. 2508

If the bonds are to be issued in more than one series, the 2509

board of education, when filing copies of the resolution with 2510
the board of elections as required by division (D) of section 2511
133.18 of the Revised Code, may direct the board of elections to 2512
include in the notice of election the principal amount and 2513
approximate date of each series, the maximum number of years 2514
over which the principal of each series may be paid, the 2515
estimated additional average property tax levy for each series, 2516
and the first calendar year in which the tax is expected to be 2517
due for each series, in addition to the information required to 2518
be stated in the notice under divisions (E) (3) (a), (b), (c), 2519
(e), and (f) of section 133.18 of the Revised Code. 2520

(C) (1) Except as otherwise provided in division (C) (2) of 2521
this section, the form of the ballot to be used at such election 2522
shall be: 2523

"A sixty per cent majority affirmative vote is necessary 2524
for passage. 2525

Shall bonds be issued by the _____ (here insert 2526
name of school district) school district to pay the local share 2527
of school construction under the State of Ohio Classroom 2528
Facilities Assistance Program in the principal amount of 2529
\$_____ (here insert principal amount of the bond issue), 2530
to be repaid annually over a maximum period of _____ 2531
(here insert the maximum number of years over which the 2532
principal of the bonds may be paid) years, and an annual levy of 2533
property taxes be made outside the ten-mill limitation, 2534
estimated by the county auditor to average over the repayment 2535
period of the bond issue _____ mills for each \$1 of 2536
taxable value, which amounts to \$_____ for each \$100,000 2537
of the county auditor's appraised value to pay the annual debt 2538
charges on the bonds and to pay debt charges on any notes issued 2539

in anticipation of the bonds?" 2540

and, unless the additional levy 2541

of taxes is not required pursuant 2542

to division (C) of section 2543

3318.05 of the Revised Code, 2544

"Shall an additional levy of taxes be made for a period of 2545

twenty-three years to benefit the _____ (here insert name 2546

of school district) school district, the proceeds of which shall 2547

be used to pay the cost of maintaining (or upgrading if approved 2548

by the commission) the classroom facilities included in the 2549

project, that the county auditor estimates will collect \$_____ 2550

annually, at the rate of _____ (here insert the number of 2551

mills, which shall not be less than one-half mill) mills for 2552

each \$1 of taxable value, which amounts to \$_____ for each 2553

\$100,000 of the county auditor's appraised value? 2554

2555

	FOR THE BOND ISSUE AND TAX LEVY
	AGAINST THE BOND ISSUE AND TAX LEVY

"

(2) If authority is sought to issue bonds in more than one 2556

series and the board of education so elects, the form of the 2557

ballot shall be as prescribed in section 3318.062 of the Revised 2558

Code. If the board of education elects the form of the ballot 2559

prescribed in that section, it shall so state in the resolution 2560

adopted under this section. 2561

(D) If it is necessary for the school district to acquire 2562

a site for the classroom facilities to be acquired pursuant to 2563

sections 3318.01 to 3318.20 of the Revised Code, the district 2564

board may propose either to issue bonds of the board or to levy 2565
a tax to pay for the acquisition of such site, and may combine 2566
the question of doing so with the questions specified in 2567
division (B) of this section. Bonds issued under this division 2568
for the purpose of acquiring a site are a general obligation of 2569
the school district and are Chapter 133. securities. 2570

The form of that portion of the ballot to include the 2571
question of either issuing bonds or levying a tax for site 2572
acquisition purposes shall be one of the following: 2573

(1) "Shall bonds be issued by the _____ (here 2574
insert name of the school district) school district to pay costs 2575
of acquiring a site for classroom facilities under the State of 2576
Ohio Classroom Facilities Assistance Program in the principal 2577
amount of \$_____ (here insert principal amount of the bond 2578
issue), to be repaid annually over a maximum period of 2579
_____ (here insert maximum number of years over which the 2580
principal of the bonds may be paid) years, and an annual levy of 2581
property taxes be made outside the ten-mill limitation, 2582
estimated by the county auditor to average over the repayment 2583
period of the bond issue _____ mills for each \$1 of taxable 2584
value, which amounts to \$_____ for each \$100,000 of the 2585
county auditor's appraised value to pay the annual debt charges 2586
on the bonds and to pay debt charges on any notes issued in 2587
anticipation of the bonds?" 2588

(2) "Shall an additional levy of taxes outside the ten- 2589
mill limitation be made for the benefit of the _____ (here 2590
insert name of the school district) school district for the 2591
purpose of acquiring a site for classroom facilities in the sum 2592
of \$_____ (here insert annual amount the levy is to produce) 2593
estimated by the county auditor to average _____ mills for 2594

each \$1 of taxable value, which amounts to \$_____ for each 2595
\$100,000 of the county auditor's appraised value, for a period 2596
of _____ (here insert number of years the millage is to be 2597
imposed) years?" 2598

Where it is necessary to combine the question of issuing 2599
bonds of the school district and levying a tax as described in 2600
division (B) of this section with the question of issuing bonds 2601
of the school district for acquisition of a site, the question 2602
specified in that division to be voted on shall be "For the Bond 2603
Issues and the Tax Levy" and "Against the Bond Issues and the 2604
Tax Levy." 2605

Where it is necessary to combine the question of issuing 2606
bonds of the school district and levying a tax as described in 2607
division (B) of this section with the question of levying a tax 2608
for the acquisition of a site, the question specified in that 2609
division to be voted on shall be "For the Bond Issue and the Tax 2610
Levies" and "Against the Bond Issue and the Tax Levies." 2611

Where the school district board chooses to combine the 2612
question in division (B) of this section with any of the 2613
additional questions described in divisions (A) to (D) of 2614
section 3318.056 of the Revised Code, the question specified in 2615
division (B) of this section to be voted on shall be "For the 2616
Bond Issues and the Tax Levies" and "Against the Bond Issues and 2617
the Tax Levies." 2618

If a majority of those voting upon a proposition hereunder 2619
which includes the question of issuing bonds vote in favor 2620
thereof, and if the agreement provided for by section 3318.08 of 2621
the Revised Code has been entered into, the school district 2622
board may proceed under Chapter 133. of the Revised Code, with 2623
the issuance of bonds or bond anticipation notes in accordance 2624

with the terms of the agreement.

2625

Sec. 4301.421. (A) For the purposes of section 307.696 of
the Revised Code, to pay the expenses of administering the tax,
and to pay any or all of the charge the board of elections makes
against the county to hold the election on the question of
levying the tax, or for those purposes and to provide revenues
to the county for permanent improvements, the board of county
commissioners may levy a tax on the sale of beer at a rate not
to exceed sixteen cents per gallon, on the sale of cider at a
rate not to exceed twenty-four cents per gallon, and on the sale
of wine and mixed beverages at a rate not to exceed thirty-two
cents per gallon. The tax shall be imposed on all beer, cider,
wine, and mixed beverages sold for resale at retail in the
county, and on all beer, cider, wine, and mixed beverages sold
at retail in the county by the manufacturer, bottler, importer,
or other person upon which the tax has not been paid. The tax
shall not be levied on the sale of wine to be used for known
sacramental purposes. The tax may be levied for any number of
years not exceeding twenty. The tax shall be in addition to the
taxes imposed by sections 4301.42, 4301.43, 4301.432, and
4305.01 of the Revised Code. The tax shall not be considered a
cost in any computation required under rules of the liquor
control commission regulating minimum prices or mark-ups.

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Only one sale of the same article shall be used in
computing, reporting, and paying the amount of tax due.

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2649

The tax shall be levied pursuant to a resolution of the
county commissioners approved by ~~a majority~~ at least sixty per
cent of the electors in the county voting on the question of
levying the tax, which resolution shall specify the rate of the
tax, the number of years the tax will be levied, and the

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purposes for which the tax is levied. The election may be held 2655
on the date of a general election or special election held not 2656
sooner than ninety days after the date the board certifies its 2657
resolution to the board of elections. If approved by the 2658
electors, the tax shall take effect on the first day of the 2659
month specified in the resolution but not sooner than the first 2660
day of the month that is at least sixty days after the 2661
certification of the election results by the board of elections. 2662
A copy of the resolution levying the tax and the certification 2663
of the board of elections shall be certified to the tax 2664
commissioner at least sixty days prior to the date on which the 2665
tax is to become effective. 2666

A resolution under this section may be joined on the 2667
ballot as a single question with a resolution adopted under 2668
section 307.697 or 5743.024 of the Revised Code to levy a tax 2669
for the same purposes and for the purpose of paying the expenses 2670
of administering the tax. The form of the ballot in an election 2671
held pursuant to this section shall be as prescribed in section 2672
307.697 of the Revised Code. 2673

(B) The board of county commissioners of a county in which 2674
a tax is imposed under this section on the effective date of the 2675
amendment of this section by H.B. 59 of the 130th general 2676
assembly, September 29, 2013, may levy a tax for the purpose of 2677
section 307.673 of the Revised Code regardless of whether or not 2678
the cooperative agreement authorized under that section has been 2679
entered into prior to the day the resolution adopted under 2680
division (B)(1) or (2) of this section is adopted, for the 2681
purpose of reimbursing a county for costs incurred in the 2682
construction of a sports facility pursuant to an agreement 2683
entered into by the county under section 307.696 of the Revised 2684
Code, or for the purpose of paying the costs of capital repairs 2685

of and improvements to a sports facility. The tax shall be 2686
levied and approved in one of the manners prescribed by division 2687
(B) (1) or (2) of this section. 2688

(1) The tax may be levied pursuant to a resolution adopted 2689
by a majority of the members of the board of county 2690
commissioners not later than September 2, 1995. A board of 2691
county commissioners approving a tax under division (B) (1) of 2692
this section may approve a tax under division (D) (1) of section 2693
307.697 or division (C) (1) of section 5743.024 of the Revised 2694
Code at the same time. Subject to the resolution being submitted 2695
to a referendum under sections 305.31 to 305.41 of the Revised 2696
Code, the resolution shall take effect immediately, but the tax 2697
levied pursuant to the resolution shall not be levied prior to 2698
the day following the last day that any tax previously levied 2699
pursuant to this division may be levied. 2700

(2) The tax may be levied pursuant to a resolution adopted 2701
by a majority of the members of the board of county 2702
commissioners not later than September 1, 2015, and approved by 2703
~~a majority at least sixty per cent~~ of the electors of the county 2704
voting on the question of levying the tax. The board of county 2705
commissioners shall certify a copy of the resolution to the 2706
board of elections immediately upon adopting a resolution under 2707
division (D) (2) of this section. The election may be held on the 2708
date of a general or special election held not sooner than 2709
ninety days after the date the board certifies its resolution to 2710
the board of elections. The form of the ballot shall be as 2711
prescribed by division (C) of section 307.697 of the Revised 2712
Code, except that the phrase "paying not more than one-half of 2713
the costs of providing a sports facility together with related 2714
redevelopment and economic development projects" shall be 2715
replaced by the phrase "paying the costs of constructing, 2716

renovating, improving, or repairing a sports facility and 2717
reimbursing a county for costs incurred by the county in the 2718
construction of a sports facility," and the phrase ", beginning 2719
_____ (here insert the earliest date the tax would take 2720
effect)" shall be appended after "years." A board of county 2721
commissioners submitting the question of a tax under division 2722
(B) (2) of this section may submit the question of a tax under 2723
division (D) (2) of section 307.697 or division (C) (2) of section 2724
5743.024 of the Revised Code as a single question, and the form 2725
of the ballot shall include each of the proposed taxes. 2726

If approved by ~~a majority~~ at least sixty per cent of 2727
electors voting on the question, the tax shall take effect on 2728
the day specified on the ballot, which shall not be earlier than 2729
the day following the last day that any tax previously levied 2730
pursuant to this division may be levied. 2731

The rate of a tax levied pursuant to division (B) (1) or 2732
(2) of this section shall not exceed the rate specified in 2733
division (A) of this section. A tax levied pursuant to division 2734
(B) (1) or (2) of this section may be levied for any number of 2735
years not exceeding twenty. 2736

A board of county commissioners adopting a resolution 2737
under division (B) (1) or (2) of this section shall certify a 2738
copy of the resolution to the tax commissioner immediately upon 2739
adoption of the resolution. 2740

(C) No tax shall be levied under division (A) of this 2741
section on or after September 23, 2008. This division does not 2742
apply to a tax levied under division (B) of this section, and 2743
does not prevent the collection of any tax levied under this 2744
section before September 23, 2008, so long as that tax remains 2745
effective. 2746

Sec. 4504.02. For the purpose of paying the costs of 2747
enforcing and administering the tax provided for in this 2748
section; and for planning, constructing, improving, maintaining, 2749
and repairing public roads, highways, and streets; maintaining 2750
and repairing bridges and viaducts; paying the county's portion 2751
of the costs and expenses of cooperating with the department of 2752
transportation in the planning, improvement, and construction of 2753
state highways; paying the county's portion of the compensation, 2754
damages, cost, and expenses of planning, constructing, 2755
reconstructing, improving, maintaining, and repairing roads; 2756
paying any costs apportioned to the county under section 4907.47 2757
of the Revised Code; paying debt service charges on notes or 2758
bonds of the county issued for such purposes; paying all or part 2759
of the costs and expenses of municipal corporations in planning, 2760
constructing, reconstructing, improving, maintaining, and 2761
repairing highways, roads, and streets designated as necessary 2762
or conducive to the orderly and efficient flow of traffic within 2763
and through the county pursuant to section 4504.03 of the 2764
Revised Code; purchasing, erecting, and maintaining street and 2765
traffic signs and markers; purchasing, erecting, and maintaining 2766
traffic lights and signals; and to supplement revenue already 2767
available for such purposes, any county by resolution adopted by 2768
its board of county commissioners may levy an annual license 2769
tax, in addition to the tax levied by sections 4503.02, 4503.07, 2770
and 4503.18 of the Revised Code, upon the operation of motor 2771
vehicles on the public roads or highways. Such tax shall be at 2772
the rate of five dollars per motor vehicle on all motor vehicles 2773
the district of registration of which, as defined in section 2774
4503.10 of the Revised Code, is located in the county levying 2775
the tax and shall be in addition to the taxes at the rates 2776
specified in sections 4503.04 and 4503.16 of the Revised Code, 2777
subject to reductions in the manner provided in section 4503.11 2778

of the Revised Code and the exemptions provided in sections 2779
4503.16, 4503.17, 4503.171, 4503.173, 4503.41, 4503.43, and 2780
4503.46 of the Revised Code. 2781

Prior to the adoption of any resolution under this 2782
section, the board of county commissioners shall conduct two 2783
public hearings thereon, the second hearing to be not less than 2784
three nor more than ten days after the first. Notice of the 2785
date, time, and place of such hearings shall be given by 2786
publication in a newspaper of general circulation in the county 2787
or as provided in section 7.16 of the Revised Code, once a week 2788
on the same day of the week for two consecutive weeks, the 2789
second publication being not less than ten nor more than thirty 2790
days prior to the first hearing. 2791

No resolution under this section shall become effective 2792
sooner than thirty days following its adoption, and such 2793
resolution is subject to a referendum as provided in sections 2794
305.31 to 305.41 of the Revised Code, unless such resolution is 2795
adopted as an emergency measure necessary for the immediate 2796
preservation of the public peace, health, or safety, in which 2797
case it shall go into immediate effect. Such emergency measure 2798
must receive an affirmative vote of all of the members of the 2799
board of county commissioners, and shall state the reasons for 2800
such necessity. A resolution may direct the board of elections 2801
to submit the question of levying the tax to the electors of the 2802
county at the next primary or general election in the county 2803
occurring not less than seventy-five days after such resolution 2804
is certified to the board; no such resolution shall go into 2805
effect unless approved by a majority at least sixty per cent of 2806
those voting upon it. 2807

Sec. 4504.15. For the purpose of paying the costs of 2808

enforcing and administering the tax provided for in this 2809
section; for the various purposes stated in section 4504.02 of 2810
the Revised Code; and to supplement revenue already available 2811
for those purposes, any county may, by resolution adopted by its 2812
board of county commissioners, levy an annual license tax, that 2813
shall be in addition to the tax levied by sections 4503.02, 2814
4503.07, and 4503.18 of the Revised Code, upon the operation of 2815
motor vehicles upon the public roads and highways. The tax shall 2816
be at the rate of five dollars per motor vehicle on all motor 2817
vehicles the district of registration of which, as defined in 2818
section 4503.10 of the Revised Code, is located in the county 2819
levying the tax but is not located within any municipal 2820
corporation levying the tax authorized by section 4504.17 of the 2821
Revised Code, and shall be in addition to the taxes at the rates 2822
specified in sections 4503.04 and 4503.16 of the Revised Code, 2823
subject to reductions in the manner provided in section 4503.11 2824
of the Revised Code and the exemptions provided in sections 2825
4503.16, 4503.17, 4503.171, 4503.41, and 4503.43 of the Revised 2826
Code. 2827

Prior to the adoption of any resolution under this 2828
section, the board of county commissioners shall conduct two 2829
public hearings thereon, the second hearing to be not less than 2830
three nor more than ten days after the first. Notice of the 2831
date, time, and place of such hearings shall be given by 2832
publication in a newspaper of general circulation in the county, 2833
or as provided in section 7.16 of the Revised Code, once a week 2834
for two consecutive weeks. The second publication shall be not 2835
less than ten nor more than thirty days prior to the first 2836
hearing. 2837

No resolution under this section shall become effective 2838
sooner than thirty days following its adoption, and such 2839

resolution is subject to a referendum as provided in sections 2840
305.31 to 305.41 of the Revised Code, unless the resolution is 2841
adopted as an emergency measure necessary for the immediate 2842
preservation of the public peace, health, or safety, in which 2843
case it shall go into immediate effect. The emergency measure 2844
must receive an affirmative vote of all of the members of the 2845
board of county commissioners, and shall state the reasons for 2846
the necessity. A resolution may direct the board of elections to 2847
submit the question of levying the tax to the electors of the 2848
county at the next primary or general election occurring not 2849
less than ninety days after the resolution is certified to the 2850
board; no such resolution shall go into effect unless approved 2851
by ~~a majority~~ at least sixty per cent of those voting upon it. A 2852
county is not required to enact the tax authorized by section 2853
4504.02 of the Revised Code in order to levy the tax authorized 2854
by this section, but no county may have in effect the tax 2855
authorized by this section if it repeals the tax authorized by 2856
section 4504.02 of the Revised Code after April 1, 1987. 2857

Sec. 4504.21. (A) For the purpose of paying the costs and 2858
expenses of enforcing and administering the tax provided for in 2859
this section; for planning, constructing, reconstructing, 2860
improving, maintaining, and repairing roads, bridges, and 2861
culverts; for purchasing, erecting, and maintaining traffic 2862
signs, markers, lights, and signals; for paying debt service 2863
charges on obligations issued for those purposes; and to 2864
supplement revenue already available for those purposes, a 2865
transportation improvement district created in accordance with 2866
section 5540.02 of the Revised Code may levy an annual license 2867
tax upon the operation of motor vehicles on the public roads and 2868
highways in the territory of the district. The tax shall be 2869
levied in increments of five dollars and shall not exceed twenty 2870

dollars per motor vehicle on all motor vehicles the owners of 2871
which reside in the district and shall be in addition to all 2872
other taxes levied under this chapter, subject to reduction in 2873
the manner provided in division (B) (2) of section 4503.11 of the 2874
Revised Code. The tax may be levied in all or part of the 2875
territory of the district. 2876

(B) The board of trustees of a transportation improvement 2877
district proposing to levy a motor vehicle license tax under 2878
this section shall put the question of the tax to the electors 2879
of the district or of that part of the district in which the tax 2880
would be levied. The election shall be held on the date of a 2881
primary or general election held not less than ninety days after 2882
the board of trustees certifies to the county board of elections 2883
its resolution proposing the tax. The resolution shall specify 2884
the rate of the tax. The board of elections shall submit the 2885
question of the tax to the electors at the primary or general 2886
election. The secretary of state shall prescribe the form of the 2887
ballot for the election. If approved by ~~a majority~~ at least 2888
sixty per cent of the electors voting on the question of the 2889
tax, the board of trustees shall levy the tax as provided in the 2890
resolution. 2891

(C) A transportation improvement district license tax 2892
levied under this section shall continue in effect until 2893
repealed, or until the dissolution of the transportation 2894
improvement district that levied it. 2895

(D) Money received by the registrar of motor vehicles 2896
pursuant to section 4504.09 of the Revised Code that consists of 2897
the taxes levied under this section shall be deposited in the 2898
local motor vehicle license tax fund created by section 4501.031 2899
of the Revised Code and distributed to the transportation 2900

improvement district levying such tax. The registrar may assign 2901
to the transportation improvement district a unique code to 2902
facilitate the distribution of such money, which may be the same 2903
unique code assigned to a county under section 4501.03 of the 2904
Revised Code. 2905

Sec. 5705.17. (A) As used in this section, "voted tax" 2906
means a tax levy authorized under any section of the Revised 2907
Code that is in excess of the ten-mill limitation and subject to 2908
approval by electors. 2909

(B) Notwithstanding any other section of the Revised Code 2910
to the contrary: 2911

(1) No voted tax shall be levied unless approved by not 2912
less than sixty per cent of electors of the taxing unit 2913
proposing the levy, and, as used in any such context in the 2914
Revised Code, a "majority" of such electors means sixty per cent 2915
of such electors. 2916

(2) If additional territory would be added to the 2917
territory of the taxing unit that would extend a voted tax to 2918
that territory, that territory shall not be added unless the 2919
question to add that territory is approved by sixty per cent of 2920
electors of the taxing unit or the portion of the taxing unit 2921
required by law to approve the expansion. 2922

Sec. 5739.021. (A) For the purpose of providing additional 2923
general revenues for the county, supporting criminal and 2924
administrative justice services in the county, funding a 2925
regional transportation improvement project under section 2926
5595.06 of the Revised Code, or any combination of the 2927
foregoing, and to pay the expenses of administering such levy, 2928
any county may levy a tax at the rate of not more than one per 2929

cent upon every retail sale made in the county, except sales of 2930
watercraft and outboard motors required to be titled pursuant to 2931
Chapter 1548. of the Revised Code and sales of motor vehicles, 2932
and may increase the rate of an existing tax to not more than 2933
one per cent. The rate of any tax levied pursuant to this 2934
section shall be a multiple of one-twentieth of one per cent. 2935
The rate levied under this section in any county other than a 2936
county that adopted a charter under Article X, Section 3, Ohio 2937
Constitution, may exceed one per cent, but may not exceed one 2938
and one-half per cent minus the amount by which the rate levied 2939
under section 5739.023 of the Revised Code by the county transit 2940
authority exceeds one per cent. 2941

The tax shall be levied and the rate increased pursuant to 2942
a resolution of the board of county commissioners. The 2943
resolution shall state the purpose for which the tax is to be 2944
levied and the number of years for which the tax is to be 2945
levied, or that it is for a continuing period of time. If the 2946
tax is to be levied for the purpose of providing additional 2947
general revenues and for the purpose of supporting criminal and 2948
administrative justice services, the resolution shall state the 2949
rate or amount of the tax to be apportioned to each such 2950
purpose. The rate or amount may be different for each year the 2951
tax is to be levied, but the rates or amounts actually 2952
apportioned each year shall not be different from that stated in 2953
the resolution for that year. Any amount by which the rate of 2954
the tax exceeds one per cent shall be apportioned exclusively 2955
for the construction, operation, acquisition, equipping, or 2956
repair of a detention facility in the county. 2957

If the resolution is adopted as an emergency measure 2958
necessary for the immediate preservation of the public peace, 2959
health, or safety, it must receive an affirmative vote of all of 2960

the members of the board of county commissioners and shall state 2961
the reasons for such necessity. The board shall deliver a 2962
certified copy of the resolution to the tax commissioner, not 2963
later than the sixty-fifth day prior to the date on which the 2964
tax is to become effective, which shall be the first day of the 2965
calendar quarter. A resolution proposing to levy a tax at a rate 2966
that would cause the rate levied under this section to exceed 2967
one per cent may not be adopted as an emergency measure. 2968

Prior to the adoption of any resolution under this 2969
section, the board of county commissioners shall conduct two 2970
public hearings on the resolution, the second hearing to be not 2971
less than three nor more than ten days after the first. Notice 2972
of the date, time, and place of the hearings shall be given by 2973
publication in a newspaper of general circulation in the county, 2974
or as provided in section 7.16 of the Revised Code, once a week 2975
on the same day of the week for two consecutive weeks, the 2976
second publication being not less than ten nor more than thirty 2977
days prior to the first hearing. 2978

Except as provided in division (B)(1) or (3) of this 2979
section, the resolution shall be subject to a referendum as 2980
provided in sections 305.31 to 305.41 of the Revised Code. 2981

If a petition for a referendum is filed, the county 2982
auditor with whom the petition was filed shall, within five 2983
days, notify the board of county commissioners and the tax 2984
commissioner of the filing of the petition by certified mail. If 2985
the board of elections with which the petition was filed 2986
declares the petition invalid, the board of elections, within 2987
five days, shall notify the board of county commissioners and 2988
the tax commissioner of that declaration by certified mail. If 2989
the petition is declared to be invalid, the effective date of 2990

the tax or increased rate of tax levied by this section shall be 2991
the first day of a calendar quarter following the expiration of 2992
sixty-five days from the date the commissioner receives notice 2993
from the board of elections that the petition is invalid. 2994

(B) (1) A resolution that is not adopted as an emergency 2995
measure may direct the board of elections to submit the question 2996
of levying the tax or increasing the rate of tax to the electors 2997
of the county at a special election held on the date specified 2998
by the board of county commissioners in the resolution, provided 2999
that the election occurs not less than ninety days after a 3000
certified copy of such resolution is transmitted to the board of 3001
elections and the election is not held in August of any year. A 3002
resolution proposing to levy a tax at a rate that would cause 3003
the rate levied under this section to exceed one per cent may 3004
not go into effect unless the question is submitted to electors 3005
under this division. Upon transmission of the resolution to the 3006
board of elections, the board of county commissioners shall 3007
notify the tax commissioner in writing of the levy question to 3008
be submitted to the electors. No resolution adopted under this 3009
division shall go into effect unless approved by a majority at 3010
least sixty per cent of those voting upon it, and, except as 3011
provided in division (B) (3) of this section, shall become 3012
effective on the first day of a calendar quarter following the 3013
expiration of sixty-five days from the date the tax commissioner 3014
receives notice from the board of elections of the affirmative 3015
vote. 3016

(2) A resolution that is adopted as an emergency measure 3017
shall go into effect as provided in division (A) of this 3018
section, but may direct the board of elections to submit the 3019
question of repealing the tax or increase in the rate of the tax 3020
to the electors of the county at the next general election in 3021

the county occurring not less than ninety days after a certified 3022
copy of the resolution is transmitted to the board of elections. 3023
Upon transmission of the resolution to the board of elections, 3024
the board of county commissioners shall notify the tax 3025
commissioner in writing of the levy question to be submitted to 3026
the electors. The ballot question shall be the same as that 3027
prescribed in section 5739.022 of the Revised Code. The board of 3028
elections shall notify the board of county commissioners and the 3029
tax commissioner of the result of the election immediately after 3030
the result has been declared. If a majority of the qualified 3031
electors voting on the question of repealing the tax or increase 3032
in the rate of the tax vote for repeal of the tax or repeal of 3033
the increase, the board of county commissioners, on the first 3034
day of a calendar quarter following the expiration of sixty-five 3035
days after the date the board and tax commissioner receive 3036
notice of the result of the election, shall, in the case of a 3037
repeal of the tax, cease to levy the tax, or, in the case of a 3038
repeal of an increase in the rate of the tax, cease to levy the 3039
increased rate and levy the tax at the rate at which it was 3040
imposed immediately prior to the increase in rate. 3041

(3) If a vendor makes a sale in this state by printed 3042
catalog and the consumer computed the tax on the sale based on 3043
local rates published in the catalog, any tax levied or repealed 3044
or rate changed under this section shall not apply to such a 3045
sale until the first day of a calendar quarter following the 3046
expiration of one hundred twenty days from the date of notice by 3047
the tax commissioner pursuant to division (H) of this section. 3048

(C) If a resolution is rejected at a referendum or if a 3049
resolution adopted after January 1, 1982, as an emergency 3050
measure is repealed by the electors pursuant to division (B) (2) 3051
of this section or section 5739.022 of the Revised Code, then 3052

for one year after the date of the election at which the 3053
resolution was rejected or repealed the board of county 3054
commissioners may not adopt any resolution authorized by this 3055
section as an emergency measure. 3056

(D) The board of county commissioners, at any time while a 3057
tax levied under this section is in effect, may by resolution 3058
reduce the rate at which the tax is levied to a lower rate 3059
authorized by this section. Any reduction in the rate at which 3060
the tax is levied shall be made effective on the first day of a 3061
calendar quarter next following the sixty-fifth day after a 3062
certified copy of the resolution is delivered to the tax 3063
commissioner. 3064

(E) The tax on every retail sale subject to a tax levied 3065
pursuant to this section shall be in addition to the tax levied 3066
by section 5739.02 of the Revised Code and any tax levied 3067
pursuant to section 5739.023 or 5739.026 of the Revised Code. 3068

A county that levies a tax pursuant to this section shall 3069
levy a tax at the same rate pursuant to section 5741.021 of the 3070
Revised Code. 3071

The additional tax levied by the county shall be collected 3072
pursuant to section 5739.025 of the Revised Code. If the 3073
additional tax or some portion thereof is levied for the purpose 3074
of criminal and administrative justice services or specifically 3075
for the purpose of constructing, operating, acquiring, 3076
equipping, or repairing a detention facility, the revenue from 3077
the tax, or the amount or rate apportioned to that purpose, 3078
shall be credited to one or more special funds created in the 3079
county treasury for receipt of that revenue. 3080

Any tax levied pursuant to this section is subject to the 3081

exemptions provided in section 5739.02 of the Revised Code and 3082
in addition shall not be applicable to sales not within the 3083
taxing power of a county under the Constitution of the United 3084
States or the Ohio Constitution. 3085

(F) For purposes of this section, a copy of a resolution 3086
is "certified" when it contains a written statement attesting 3087
that the copy is a true and exact reproduction of the original 3088
resolution. 3089

(G) If a board of commissioners intends to adopt a 3090
resolution to levy a tax in whole or in part for the purpose of 3091
criminal and administrative justice services, the board shall 3092
prepare and make available at the first public hearing at which 3093
the resolution is considered a statement containing the 3094
following information: 3095

(1) For each of the two preceding fiscal years, the amount 3096
of expenditures made by the county from the county general fund 3097
for the purpose of criminal and administrative justice services; 3098

(2) For the fiscal year in which the resolution is 3099
adopted, the board's estimate of the amount of expenditures to 3100
be made by the county from the county general fund for the 3101
purpose of criminal and administrative justice services; 3102

(3) For each of the two fiscal years after the fiscal year 3103
in which the resolution is adopted, the board's preliminary plan 3104
for expenditures to be made from the county general fund for the 3105
purpose of criminal and administrative justice services, both 3106
under the assumption that the tax will be imposed for that 3107
purpose and under the assumption that the tax would not be 3108
imposed for that purpose, and for expenditures to be made from 3109
the special fund created under division (E) of this section 3110

under the assumption that the tax will be imposed for that 3111
purpose. 3112

The board shall prepare the statement and the preliminary 3113
plan using the best information available to the board at the 3114
time the statement is prepared. Neither the statement nor the 3115
preliminary plan shall be used as a basis to challenge the 3116
validity of the tax in any court of competent jurisdiction, nor 3117
shall the statement or preliminary plan limit the authority of 3118
the board to appropriate, pursuant to section 5705.38 of the 3119
Revised Code, an amount different from that specified in the 3120
preliminary plan. 3121

(H) Upon receipt from a board of county commissioners of a 3122
certified copy of a resolution required by division (A) or (D) 3123
of this section, or from the board of elections of a notice of 3124
the results of an election required by division (A) or (B) (1) or 3125
(2) of this section, the tax commissioner shall provide notice 3126
of a tax rate change in a manner that is reasonably accessible 3127
to all affected vendors. The commissioner shall provide this 3128
notice at least sixty days prior to the effective date of the 3129
rate change. The commissioner, by rule, may establish the method 3130
by which notice will be provided. 3131

(I) As used in this section: 3132

(1) "Criminal and administrative justice services" means 3133
the exercise by the county sheriff of all powers and duties 3134
vested in that office by law; the exercise by the county 3135
prosecuting attorney of all powers and duties vested in that 3136
office by law; the exercise by any court in the county of all 3137
powers and duties vested in that court; the exercise by the 3138
clerk of the court of common pleas, any clerk of a municipal 3139
court having jurisdiction throughout the county, or the clerk of 3140

any county court of all powers and duties vested in the clerk by 3141
law except, in the case of the clerk of the court of common 3142
pleas, the titling of motor vehicles or watercraft pursuant to 3143
Chapter 1548. or 4505. of the Revised Code; the exercise by the 3144
county coroner of all powers and duties vested in that office by 3145
law; making payments to any other public agency or a private, 3146
nonprofit agency, the purposes of which in the county include 3147
the diversion, adjudication, detention, or rehabilitation of 3148
criminals or juvenile offenders; the operation and maintenance 3149
of any detention facility; and the construction, acquisition, 3150
equipping, or repair of such a detention facility. 3151

(2) "Detention facility" has the same meaning as in 3152
section 2921.01 of the Revised Code. 3153

(3) "Construction, operation, acquisition, equipping, or 3154
repair" of a detention facility includes the payment of any debt 3155
charges incurred in the issuance of securities pursuant to 3156
Chapter 133. of the Revised Code for the purpose of 3157
constructing, acquiring, equipping, or repairing such a 3158
facility. 3159

Sec. 5739.026. (A) A board of county commissioners may 3160
levy a tax on every retail sale in the county, except sales of 3161
watercraft and outboard motors required to be titled pursuant to 3162
Chapter 1548. of the Revised Code and sales of motor vehicles, 3163
at a rate of not more than one-half of one per cent and may 3164
increase the rate of an existing tax to not more than one-half 3165
of one per cent to pay the expenses of administering the tax 3166
and, except as provided in division (A)(6) of this section, for 3167
any one or more of the following purposes provided that the 3168
aggregate levy for all such purposes does not exceed one-half of 3169
one per cent: 3170

(1) To provide additional revenues for the payment of 3171
bonds or notes issued in anticipation of bonds issued by a 3172
convention facilities authority established by the board of 3173
county commissioners under Chapter 351. of the Revised Code and 3174
to provide additional operating revenues for the convention 3175
facilities authority; 3176

(2) To provide additional revenues for a transit authority 3177
operating in the county; 3178

(3) To provide additional revenue for the county's general 3179
fund; 3180

(4) To provide additional revenue for permanent 3181
improvements to be distributed by the community improvements 3182
board in accordance with section 307.283 and to pay principal, 3183
interest, and premium on bonds issued under section 307.284 of 3184
the Revised Code; 3185

(5) To provide additional revenue for the acquisition, 3186
construction, equipping, or repair of any specific permanent 3187
improvement or any class or group of permanent improvements, 3188
which improvement or class or group of improvements shall be 3189
enumerated in the resolution required by division (D) of this 3190
section, and to pay principal, interest, premium, and other 3191
costs associated with the issuance of bonds or notes in 3192
anticipation of bonds issued pursuant to Chapter 133. of the 3193
Revised Code for the acquisition, construction, equipping, or 3194
repair of the specific permanent improvement or class or group 3195
of permanent improvements; 3196

(6) To provide revenue for the implementation and 3197
operation of a 9-1-1 system in the county. If the tax is levied 3198
or the rate increased exclusively for such purpose, the tax 3199

shall not be levied or the rate increased for more than five 3200
years. At the end of the last year the tax is levied or the rate 3201
increased, any balance remaining in the special fund established 3202
for such purpose shall remain in that fund and be used 3203
exclusively for such purpose until the fund is completely 3204
expended, and, notwithstanding section 5705.16 of the Revised 3205
Code, the board of county commissioners shall not petition for 3206
the transfer of money from such special fund, and the tax 3207
commissioner shall not approve such a petition. 3208

If the tax is levied or the rate increased for such 3209
purpose for more than five years, the board of county 3210
commissioners also shall levy the tax or increase the rate of 3211
the tax for one or more of the purposes described in divisions 3212
(A) (1) to (5) of this section and shall prescribe the method for 3213
allocating the revenues from the tax each year in the manner 3214
required by division (C) of this section. 3215

(7) To provide additional revenue for the operation or 3216
maintenance of a detention facility, as that term is defined 3217
under division (F) of section 2921.01 of the Revised Code; 3218

(8) To provide revenue to finance the construction or 3219
renovation of a sports facility, but only if the tax is levied 3220
for that purpose in the manner prescribed by section 5739.028 of 3221
the Revised Code. 3222

As used in division (A) (8) of this section: 3223

(a) "Sports facility" means a facility intended to house 3224
major league professional athletic teams. 3225

(b) "Constructing" or "construction" includes providing 3226
fixtures, furnishings, and equipment. 3227

(9) To provide additional revenue for the acquisition of 3228

agricultural easements, as defined in section 5301.67 of the Revised Code; to pay principal, interest, and premium on bonds issued under section 133.60 of the Revised Code; and for the supervision and enforcement of agricultural easements held by the county;

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

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

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

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

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

The tax shall be levied and the rate increased pursuant to a resolution adopted by a majority of the members of the board.

The board shall deliver a certified copy of the resolution to 3258
the tax commissioner, not later than the sixty-fifth day prior 3259
to the date on which the tax is to become effective, which shall 3260
be the first day of a calendar quarter. 3261

Prior to the adoption of any resolution to levy the tax or 3262
to increase the rate of tax exclusively for the purpose set 3263
forth in division (A) (3) of this section, the board of county 3264
commissioners shall conduct two public hearings on the 3265
resolution, the second hearing to be no fewer than three nor 3266
more than ten days after the first. Notice of the date, time, 3267
and place of the hearings shall be given by publication in a 3268
newspaper of general circulation in the county, or as provided 3269
in section 7.16 of the Revised Code, once a week on the same day 3270
of the week for two consecutive weeks. The second publication 3271
shall be no fewer than ten nor more than thirty days prior to 3272
the first hearing. Except as provided in division (E) of this 3273
section, the resolution shall be subject to a referendum as 3274
provided in sections 305.31 to 305.41 of the Revised Code. If 3275
the resolution is adopted as an emergency measure necessary for 3276
the immediate preservation of the public peace, health, or 3277
safety, it must receive an affirmative vote of all of the 3278
members of the board of county commissioners and shall state the 3279
reasons for the necessity. 3280

If the tax is for more than one of the purposes set forth 3281
in divisions (A) (1) to (7), (9), (10), and (12) of this section, 3282
or is exclusively for one of the purposes set forth in division 3283
(A) (1), (2), (4), (5), (6), (7), (9), (10), or (12) of this 3284
section, the resolution shall not go into effect unless it is 3285
approved by a majority at least sixty per cent of the electors 3286
voting on the question of the tax. 3287

(B) The board of county commissioners shall adopt a 3288
resolution under section 351.02 of the Revised Code creating the 3289
convention facilities authority, or under section 307.283 of the 3290
Revised Code creating the community improvements board, before 3291
adopting a resolution levying a tax for the purpose of a 3292
convention facilities authority under division (A)(1) of this 3293
section or for the purpose of a community improvements board 3294
under division (A)(4) of this section. 3295

(C)(1) If the tax is to be used for more than one of the 3296
purposes set forth in divisions (A)(1) to (7), (9), (10), and 3297
(12) of this section, the board of county commissioners shall 3298
establish the method that will be used to determine the amount 3299
or proportion of the tax revenue received by the county during 3300
each year that will be distributed for each of those purposes, 3301
including, if applicable, provisions governing the reallocation 3302
of a convention facilities authority's allocation if the 3303
authority is dissolved while the tax is in effect. The 3304
allocation method may provide that different proportions or 3305
amounts of the tax shall be distributed among the purposes in 3306
different years, but it shall clearly describe the method that 3307
will be used for each year. Except as otherwise provided in 3308
division (C)(2) of this section, the allocation method 3309
established by the board is not subject to amendment during the 3310
life of the tax. 3311

(2) Subsequent to holding a public hearing on the proposed 3312
amendment, the board of county commissioners may amend the 3313
allocation method established under division (C)(1) of this 3314
section for any year, if the amendment is approved by the 3315
governing board of each entity whose allocation for the year 3316
would be reduced by the proposed amendment. In the case of a tax 3317
that is levied for a continuing period of time, the board may 3318

not so amend the allocation method for any year before the sixth 3319
year that the tax is in effect. 3320

(a) If the additional revenues provided to the convention 3321
facilities authority are pledged by the authority for the 3322
payment of convention facilities authority revenue bonds for as 3323
long as such bonds are outstanding, no reduction of the 3324
authority's allocation of the tax shall be made for any year 3325
except to the extent that the reduced authority allocation, when 3326
combined with the authority's other revenues pledged for that 3327
purpose, is sufficient to meet the debt service requirements for 3328
that year on such bonds. 3329

(b) If the additional revenues provided to the county are 3330
pledged by the county for the payment of bonds or notes 3331
described in division (A) (4) or (5) of this section, for as long 3332
as such bonds or notes are outstanding, no reduction of the 3333
county's or the community improvements board's allocation of the 3334
tax shall be made for any year, except to the extent that the 3335
reduced county or community improvements board allocation is 3336
sufficient to meet the debt service requirements for that year 3337
on such bonds or notes. 3338

(c) If the additional revenues provided to the transit 3339
authority are pledged by the authority for the payment of 3340
revenue bonds issued under section 306.37 of the Revised Code, 3341
for as long as such bonds are outstanding, no reduction of the 3342
authority's allocation of tax shall be made for any year, except 3343
to the extent that the authority's reduced allocation, when 3344
combined with the authority's other revenues pledged for that 3345
purpose, is sufficient to meet the debt service requirements for 3346
that year on such bonds. 3347

(d) If the additional revenues provided to the county are 3348

pledged by the county for the payment of bonds or notes issued 3349
under section 133.60 of the Revised Code, for so long as the 3350
bonds or notes are outstanding, no reduction of the county's 3351
allocation of the tax shall be made for any year, except to the 3352
extent that the reduced county allocation is sufficient to meet 3353
the debt service requirements for that year on the bonds or 3354
notes. 3355

(D) (1) The resolution levying the tax or increasing the 3356
rate of tax shall state the rate of the tax or the rate of the 3357
increase; the purpose or purposes for which it is to be levied; 3358
the number of years for which it is to be levied or that it is 3359
for a continuing period of time; the allocation method required 3360
by division (C) of this section; and if required to be submitted 3361
to the electors of the county under division (A) of this 3362
section, the date of the election at which the proposal shall be 3363
submitted to the electors of the county, which shall be not less 3364
than ninety days after the certification of a copy of the 3365
resolution to the board of elections and, if the tax is to be 3366
levied exclusively for the purpose set forth in division (A) (3) 3367
of this section, shall not occur in August of any year. Upon 3368
certification of the resolution to the board of elections, the 3369
board of county commissioners shall notify the tax commissioner 3370
in writing of the levy question to be submitted to the electors. 3371
If approved by ~~a majority~~ at least sixty per cent of the 3372
electors, the tax shall become effective on the first day of a 3373
calendar quarter next following the sixty-fifth day following 3374
the date the board of county commissioners and tax commissioner 3375
receive from the board of elections the certification of the 3376
results of the election, except as provided in division (E) of 3377
this section. 3378

(2) (a) A resolution specifying that the tax is to be used 3379

exclusively for the purpose set forth in division (A) (3) of this 3380
section that is not adopted as an emergency measure may direct 3381
the board of elections to submit the question of levying the tax 3382
or increasing the rate of the tax to the electors of the county 3383
at a special election held on the date specified by the board of 3384
county commissioners in the resolution, provided that the 3385
election occurs not less than ninety days after the resolution 3386
is certified to the board of elections and the election is not 3387
held in August of any year. Upon certification of the resolution 3388
to the board of elections, the board of county commissioners 3389
shall notify the tax commissioner in writing of the levy 3390
question to be submitted to the electors. No resolution adopted 3391
under division (D) (2) (a) of this section shall go into effect 3392
unless approved by a majority of those voting upon it and, 3393
except as provided in division (E) of this section, not until 3394
the first day of a calendar quarter following the expiration of 3395
sixty-five days from the date the tax commissioner receives 3396
notice from the board of elections of the affirmative vote. 3397

(b) A resolution specifying that the tax is to be used 3398
exclusively for the purpose set forth in division (A) (3) of this 3399
section that is adopted as an emergency measure shall become 3400
effective as provided in division (A) of this section, but may 3401
direct the board of elections to submit the question of 3402
repealing the tax or increase in the rate of the tax to the 3403
electors of the county at the next general election in the 3404
county occurring not less than ninety days after the resolution 3405
is certified to the board of elections. Upon certification of 3406
the resolution to the board of elections, the board of county 3407
commissioners shall notify the tax commissioner in writing of 3408
the levy question to be submitted to the electors. The ballot 3409
question shall be the same as that prescribed in section 3410

5739.022 of the Revised Code. The board of elections shall 3411
notify the board of county commissioners and the tax 3412
commissioner of the result of the election immediately after the 3413
result has been declared. If a majority of the qualified 3414
electors voting on the question of repealing the tax or increase 3415
in the rate of the tax vote for repeal of the tax or repeal of 3416
the increase, the board of county commissioners, on the first 3417
day of a calendar quarter following the expiration of sixty-five 3418
days after the date the board and tax commissioner received 3419
notice of the result of the election, shall, in the case of a 3420
repeal of the tax, cease to levy the tax, or, in the case of a 3421
repeal of an increase in the rate of the tax, cease to levy the 3422
increased rate and levy the tax at the rate at which it was 3423
imposed immediately prior to the increase in rate. 3424

(c) A board of county commissioners, by resolution, may 3425
reduce the rate of a tax levied exclusively for the purpose set 3426
forth in division (A)(3) of this section to a lower rate 3427
authorized by this section. Any such reduction shall be made 3428
effective on the first day of the calendar quarter next 3429
following the sixty-fifth day after the tax commissioner 3430
receives a certified copy of the resolution from the board. 3431

(E) If a vendor makes a sale in this state by printed 3432
catalog and the consumer computed the tax on the sale based on 3433
local rates published in the catalog, any tax levied or repealed 3434
or rate changed under this section shall not apply to such a 3435
sale until the first day of a calendar quarter following the 3436
expiration of one hundred twenty days from the date of notice by 3437
the tax commissioner pursuant to division (G) of this section. 3438

(F) The tax levied pursuant to this section shall be in 3439
addition to the tax levied by section 5739.02 of the Revised 3440

Code and any tax levied pursuant to section 5739.021 or 5739.023 3441
of the Revised Code. 3442

A county that levies a tax pursuant to this section shall 3443
levy a tax at the same rate pursuant to section 5741.023 of the 3444
Revised Code. 3445

The additional tax levied by the county shall be collected 3446
pursuant to section 5739.025 of the Revised Code. 3447

Any tax levied pursuant to this section is subject to the 3448
exemptions provided in section 5739.02 of the Revised Code and 3449
in addition shall not be applicable to sales not within the 3450
taxing power of a county under the Constitution of the United 3451
States or the Ohio Constitution. 3452

(G) Upon receipt from a board of county commissioners of a 3453
certified copy of a resolution required by division (A) of this 3454
section, or from the board of elections a notice of the results 3455
of an election required by division (D) (1), (2) (a), (b), or (c) 3456
of this section, the tax commissioner shall provide notice of a 3457
tax rate change in a manner that is reasonably accessible to all 3458
affected vendors. The commissioner shall provide this notice at 3459
least sixty days prior to the effective date of the rate change. 3460
The commissioner, by rule, may establish the method by which 3461
notice will be provided. 3462

Sec. 5739.09. (A) (1) A board of county commissioners may, 3463
by resolution adopted by a majority of the members of the board, 3464
levy an excise tax not to exceed three per cent on transactions 3465
by which lodging by a hotel is or is to be furnished to 3466
transient guests. The board shall establish all regulations 3467
necessary to provide for the administration and allocation of 3468
the tax. The regulations may prescribe the time for payment of 3469

the tax, and may provide for the imposition of a penalty or 3470
interest, or both, for late payments, provided that the penalty 3471
does not exceed ten per cent of the amount of tax due, and the 3472
rate at which interest accrues does not exceed the rate per 3473
annum prescribed pursuant to section 5703.47 of the Revised 3474
Code. Except as otherwise provided in this section, the 3475
regulations shall provide, after deducting the real and actual 3476
costs of administering the tax, for the return to each municipal 3477
corporation or township that does not levy an excise tax on the 3478
transactions, a uniform percentage of the tax collected in the 3479
municipal corporation or in the unincorporated portion of the 3480
township from each transaction, not to exceed thirty-three and 3481
one-third per cent. Except as provided in this section, the 3482
remainder of the revenue arising from the tax shall be deposited 3483
in a separate fund and shall be spent either (a) to make 3484
contributions to the convention and visitors' bureau operating 3485
within the county, including a pledge and contribution of any 3486
portion of the remainder pursuant to an agreement authorized by 3487
section 307.678 or 307.695 of the Revised Code or (b) to pay, if 3488
authorized in the regulations, for public safety services in a 3489
resort area designated under section 5739.101 of the Revised 3490
Code. 3491

(2) If the board of county commissioners of an eligible 3492
county as defined in section 307.678 or 307.695 of the Revised 3493
Code adopts a resolution amending a resolution levying a tax 3494
under division (A) of this section to provide that revenue from 3495
the tax shall be used by the board as described in either 3496
division (D) of section 307.678 or division (H) of section 3497
307.695 of the Revised Code, the remainder of the revenue shall 3498
be used as described in the resolution making that amendment. 3499

(3) Except as provided in division (B), (C), (D), (E), 3500

(F), (G), (H), (I), (J), (K), or (Q) of this section, on and 3501
after May 10, 1994, a board of county commissioners may not levy 3502
an excise tax pursuant to division (A) of this section in any 3503
municipal corporation or township located wholly or partly 3504
within the county that has in effect an ordinance or resolution 3505
levying an excise tax pursuant to division (B) of section 3506
5739.08 of the Revised Code. 3507

(4) The board of a county that has levied a tax under 3508
division (M) of this section may, by resolution adopted within 3509
ninety days after July 15, 1985, by a majority of the members of 3510
the board, amend the resolution levying a tax under division (A) 3511
of this section to provide for a portion of that tax to be 3512
pledged and contributed in accordance with an agreement entered 3513
into under section 307.695 of the Revised Code. A tax, any 3514
revenue from which is pledged pursuant to such an agreement, 3515
shall remain in effect at the rate at which it is imposed for 3516
the duration of the period for which the revenue from the tax 3517
has been so pledged. 3518

(5) The board of county commissioners of an eligible 3519
county as defined in section 307.695 of the Revised Code may, by 3520
resolution adopted by a majority of the members of the board, 3521
amend a resolution levying a tax under division (A) of this 3522
section to provide that the revenue from the tax shall be used 3523
by the board as described in division (H) of section 307.695 of 3524
the Revised Code, in which case the tax shall remain in effect 3525
at the rate at which it was imposed for the duration of any 3526
agreement entered into by the board under section 307.695 of the 3527
Revised Code, the duration during which any securities issued by 3528
the board under that section are outstanding, or the duration of 3529
the period during which the board owns a project as defined in 3530
section 307.695 of the Revised Code, whichever duration is 3531

longest. 3532

(6) The board of county commissioners of an eligible 3533
county as defined in section 307.678 of the Revised Code may, by 3534
resolution, amend a resolution levying a tax under division (A) 3535
of this section to provide that revenue from the tax, not to 3536
exceed five hundred thousand dollars each year, may be used as 3537
described in division (E) of section 307.678 of the Revised 3538
Code. 3539

(7) Notwithstanding division (A) of this section, the 3540
board of county commissioners of a county described in division 3541
(H) (1) of this section may, by resolution, amend a resolution 3542
levying a tax under division (A) of this section to provide that 3543
all or a portion of the revenue from the tax, including any 3544
revenue otherwise required to be returned to townships or 3545
municipal corporations under that division, may be used or 3546
pledged for the payment of debt service on securities issued to 3547
pay the costs of constructing, operating, and maintaining sports 3548
facilities described in division (H) (2) of this section. 3549

(8) The board of county commissioners of a county 3550
described in division (I) of this section may, by resolution, 3551
amend a resolution levying a tax under division (A) of this 3552
section to provide that all or a portion of the revenue from the 3553
tax may be used for the purposes described in section 307.679 of 3554
the Revised Code. 3555

(B) A board of county commissioners that levies an excise 3556
tax under division (A) of this section on June 30, 1997, at a 3557
rate of three per cent, and that has pledged revenue from the 3558
tax to an agreement entered into under section 307.695 of the 3559
Revised Code or, in the case of the board of county 3560
commissioners of an eligible county as defined in section 3561

307.695 of the Revised Code, has amended a resolution levying a
tax under division (M) of this section to provide that proceeds
from the tax shall be used by the board as described in division
(H) of section 307.695 of the Revised Code, may, at any time by
a resolution adopted by a majority of the members of the board,
amend the resolution levying a tax under division (A) of this
section to provide for an increase in the rate of that tax up to
seven per cent on each transaction; to provide that revenue from
the increase in the rate shall be used as described in division
(H) of section 307.695 of the Revised Code or be spent solely to
make contributions to the convention and visitors' bureau
operating within the county to be used specifically for
promotion, advertising, and marketing of the region in which the
county is located; and to provide that the rate in excess of the
three per cent levied under division (A) of this section shall
remain in effect at the rate at which it is imposed for the
duration of the period during which any agreement is in effect
that was entered into under section 307.695 of the Revised Code
by the board of county commissioners levying a tax under
division (A) of this section, the duration of the period during
which any securities issued by the board under division (I) of
section 307.695 of the Revised Code are outstanding, or the
duration of the period during which the board owns a project as
defined in section 307.695 of the Revised Code, whichever
duration is longest. The amendment also shall provide that no
portion of that revenue need be returned to townships or
municipal corporations as would otherwise be required under
division (A) of this section.

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

section 307.695 of the Revised Code. 3593

(2) A board of county commissioners that levies a tax 3594
under division (A) of this section on March 18, 1999, at a rate 3595
of three per cent may, by resolution adopted not later than 3596
forty-five days after March 18, 1999, amend the resolution 3597
levying the tax to provide for all of the following: 3598

(a) That the rate of the tax shall be increased by not 3599
more than an additional four per cent on each transaction; 3600

(b) That all of the revenue from the increase in the rate 3601
shall be pledged and contributed to a convention facilities 3602
authority established by the board of county commissioners under 3603
Chapter 351. of the Revised Code on or before November 15, 1998, 3604
and used to pay costs of constructing, maintaining, operating, 3605
and promoting a facility in the county, including paying bonds, 3606
or notes issued in anticipation of bonds, as provided by that 3607
chapter; 3608

(c) That no portion of the revenue arising from the 3609
increase in rate need be returned to municipal corporations or 3610
townships as otherwise required under division (A) of this 3611
section; 3612

(d) That the increase in rate shall not be subject to 3613
diminution by initiative or referendum or by law while any 3614
bonds, or notes in anticipation of bonds, issued by the 3615
authority under Chapter 351. of the Revised Code to which the 3616
revenue is pledged, remain outstanding in accordance with their 3617
terms, unless provision is made by law or by the board of county 3618
commissioners for an adequate substitute therefor that is 3619
satisfactory to the trustee if a trust agreement secures the 3620
bonds. 3621

(3) Division (C) of this section does not apply to the 3622
board of county commissioners of any county in which a 3623
convention center or facility exists or is being constructed on 3624
November 15, 1998, or of any county in which a convention 3625
facilities authority levies a tax pursuant to section 351.021 of 3626
the Revised Code on that date. 3627

(D) (1) As used in division (D) of this section, "cost" has 3628
the same meaning as in section 351.01 of the Revised Code, and 3629
"convention center" has the same meaning as in section 307.695 3630
of the Revised Code. 3631

(2) A board of county commissioners that levies a tax 3632
under division (A) of this section on June 30, 2002, at a rate 3633
of three per cent may, by resolution adopted not later than 3634
September 30, 2002, amend the resolution levying the tax to 3635
provide for all of the following: 3636

(a) That the rate of the tax shall be increased by not 3637
more than an additional three and one-half per cent on each 3638
transaction; 3639

(b) That all of the revenue from the increase in rate 3640
shall be pledged and contributed to a convention facilities 3641
authority established by the board of county commissioners under 3642
Chapter 351. of the Revised Code on or before May 15, 2002, and 3643
be used to pay costs of constructing, expanding, maintaining, 3644
operating, or promoting a convention center in the county, 3645
including paying bonds, or notes issued in anticipation of 3646
bonds, as provided by that chapter; 3647

(c) That no portion of the revenue arising from the 3648
increase in rate need be returned to municipal corporations or 3649
townships as otherwise required under division (A) of this 3650

section; 3651

(d) That the increase in rate shall not be subject to 3652
diminution by initiative or referendum or by law while any 3653
bonds, or notes in anticipation of bonds, issued by the 3654
authority under Chapter 351. of the Revised Code to which the 3655
revenue is pledged, remain outstanding in accordance with their 3656
terms, unless provision is made by law or by the board of county 3657
commissioners for an adequate substitute therefor that is 3658
satisfactory to the trustee if a trust agreement secures the 3659
bonds. 3660

(3) Any board of county commissioners that, pursuant to 3661
division (D) (2) of this section, has amended a resolution 3662
levying the tax authorized by division (A) of this section may 3663
further amend the resolution to provide that the revenue 3664
referred to in division (D) (2) (b) of this section shall be 3665
pledged and contributed both to a convention facilities 3666
authority to pay the costs of constructing, expanding, 3667
maintaining, or operating one or more convention centers in the 3668
county, including paying bonds, or notes issued in anticipation 3669
of bonds, as provided in Chapter 351. of the Revised Code, and 3670
to a convention and visitors' bureau to pay the costs of 3671
promoting one or more convention centers in the county. 3672

(E) (1) As used in division (E) of this section: 3673

(a) "Port authority" means a port authority created under 3674
Chapter 4582. of the Revised Code. 3675

(b) "Port authority military-use facility" means port 3676
authority facilities on which or adjacent to which is located an 3677
installation of the armed forces of the United States, a reserve 3678
component thereof, or the national guard and at least part of 3679

which is made available for use, for consideration, by the armed 3680
forces of the United States, a reserve component thereof, or the 3681
national guard. 3682

(2) For the purpose of contributing revenue to pay 3683
operating expenses of a port authority that operates a port 3684
authority military-use facility, the board of county 3685
commissioners of a county that created, participated in the 3686
creation of, or has joined such a port authority may do one or 3687
both of the following: 3688

(a) Amend a resolution previously adopted under division 3689
(A) of this section to designate some or all of the revenue from 3690
the tax levied under the resolution to be used for that purpose, 3691
notwithstanding that division; 3692

(b) Amend a resolution previously adopted under division 3693
(A) of this section to increase the rate of the tax by not more 3694
than an additional two per cent and use the revenue from the 3695
increase exclusively for that purpose. 3696

(3) If a board of county commissioners amends a resolution 3697
to increase the rate of a tax as authorized in division (E) (2) 3698
(b) of this section, the board also may amend the resolution to 3699
specify that the increase in rate of the tax does not apply to 3700
"hotels," as otherwise defined in section 5739.01 of the Revised 3701
Code, having fewer rooms used for the accommodation of guests 3702
than a number of rooms specified by the board. 3703

(F) (1) A board of county commissioners of a county 3704
organized under a county charter adopted pursuant to Article X, 3705
Section 3, Ohio Constitution, and that levies an excise tax 3706
under division (A) of this section at a rate of three per cent 3707
and levies an additional excise tax under division (O) of this 3708

section at a rate of one and one-half per cent may, by 3709
resolution adopted not later than January 1, 2008, by a majority 3710
of the members of the board, amend the resolution levying a tax 3711
under division (A) of this section to provide for an increase in 3712
the rate of that tax by not more than an additional one per cent 3713
on transactions by which lodging by a hotel is or is to be 3714
furnished to transient guests. Notwithstanding divisions (A) and 3715
(O) of this section, the resolution shall provide that all of 3716
the revenue from the increase in rate, after deducting the real 3717
and actual costs of administering the tax, shall be used to pay 3718
the costs of improving, expanding, equipping, financing, or 3719
operating a convention center by a convention and visitors' 3720
bureau in the county. 3721

(2) The increase in rate shall remain in effect for the 3722
period specified in the resolution, not to exceed ten years, and 3723
may be extended for an additional period of time not to exceed 3724
ten years thereafter by a resolution adopted by a majority of 3725
the members of the board. 3726

(3) The increase in rate shall be subject to the 3727
regulations adopted under division (A) of this section, except 3728
that the resolution may provide that no portion of the revenue 3729
from the increase in the rate shall be returned to townships or 3730
municipal corporations as would otherwise be required under that 3731
division. 3732

(G) (1) Division (G) of this section applies only to a 3733
county with a population greater than sixty-five thousand and 3734
less than seventy thousand according to the most recent federal 3735
decennial census and in which, on December 31, 2006, an excise 3736
tax is levied under division (A) of this section at a rate not 3737
less than and not greater than three per cent, and in which the 3738

most recent increase in the rate of that tax was enacted or took 3739
effect in November 1984. 3740

(2) The board of county commissioners of a county to which 3741
division (G) of this section applies, by resolution adopted by a 3742
majority of the members of the board, may increase the rate of 3743
the tax by not more than one per cent on transactions by which 3744
lodging by a hotel is or is to be furnished to transient guests. 3745
The increase in rate shall be for the purpose of paying expenses 3746
deemed necessary by the convention and visitors' bureau 3747
operating in the county to promote travel and tourism. 3748

(3) The increase in rate shall remain in effect for the 3749
period specified in the resolution, not to exceed twenty years, 3750
provided that the increase in rate may not continue beyond the 3751
time when the purpose for which the increase is levied ceases to 3752
exist. If revenue from the increase in rate is pledged to the 3753
payment of debt charges on securities, the increase in rate is 3754
not subject to diminution by initiative or referendum or by law 3755
for so long as the securities are outstanding, unless provision 3756
is made by law or by the board of county commissioners for an 3757
adequate substitute for that revenue that is satisfactory to the 3758
trustee if a trust agreement secures payment of the debt 3759
charges. 3760

(4) The increase in rate shall be subject to the 3761
regulations adopted under division (A) of this section, except 3762
that the resolution may provide that no portion of the revenue 3763
from the increase in the rate shall be returned to townships or 3764
municipal corporations as would otherwise be required under 3765
division (A) of this section. 3766

(5) A resolution adopted under division (G) of this 3767
section is subject to referendum under sections 305.31 to 305.99 3768

of the Revised Code. 3769

(H) (1) Division (H) of this section applies only to a 3770
county satisfying all of the following: 3771

(a) The population of the county is greater than one 3772
hundred seventy-five thousand and less than two hundred twenty- 3773
five thousand according to the most recent federal decennial 3774
census. 3775

(b) An amusement park with an average yearly attendance in 3776
excess of two million guests is located in the county. 3777

(c) On December 31, 2014, an excise tax was levied in the 3778
county under division (A) of this section at a rate of three per 3779
cent. 3780

(2) The board of county commissioners of a county to which 3781
division (H) of this section applies, by resolution adopted by a 3782
majority of the members of the board, may increase the rate of 3783
the tax by not more than one per cent on transactions by which 3784
lodging by a hotel is or is to be furnished to transient guests. 3785
The increase in rate shall be used to pay the costs of 3786
constructing and maintaining facilities owned by the county or 3787
by a port authority created under Chapter 4582. of the Revised 3788
Code, and designed to host sporting events and expenses deemed 3789
necessary by the convention and visitors' bureau operating in 3790
the county to promote travel and tourism with reference to the 3791
sports facilities, and to pay or pledge to the payment of debt 3792
service on securities issued to pay the costs of constructing, 3793
operating, and maintaining the sports facilities. 3794

(3) The increase in rate shall remain in effect for the 3795
period specified in the resolution. If revenue from the increase 3796
in rate is pledged to the payment of debt charges on securities, 3797

the increase in rate is not subject to diminution by initiative 3798
or referendum or by law for so long as the securities are 3799
outstanding, unless provision is made by law or by the board of 3800
county commissioners for an adequate substitute for that revenue 3801
that is satisfactory to the trustee if a trust agreement secures 3802
payment of the debt charges. 3803

(4) The increase in rate shall be subject to the 3804
regulations adopted under division (A) of this section, except 3805
that the resolution may provide that no portion of the revenue 3806
from the increase in the rate shall be returned to townships or 3807
municipal corporations as would otherwise be required under 3808
division (A) of this section. 3809

(I) (1) The board of county commissioners of a county with 3810
a population greater than seventy-five thousand and less than 3811
seventy-eight thousand, by resolution adopted by a majority of 3812
the members of the board not later than October 15, 2015, may 3813
increase the rate of the tax by not more than one per cent on 3814
transactions by which lodging by a hotel is or is to be 3815
furnished to transient guests. The increase in rate shall be for 3816
the purposes described in section 307.679 of the Revised Code or 3817
for the promotion of travel and tourism in the county, including 3818
travel and tourism to sports facilities. 3819

(2) The increase in rate shall remain in effect for the 3820
period specified in the resolution and as necessary to fulfill 3821
the county's obligations under a cooperative agreement entered 3822
into under section 307.679 of the Revised Code. If the 3823
resolution is adopted by the board before September 29, 2015, 3824
but after that enactment becomes law, the increase in rate shall 3825
become effective beginning on September 29, 2015. If revenue 3826
from the increase in rate is pledged to the payment of debt 3827

charges on securities, or to substitute for other revenues 3828
pledged to the payment of such debt, the increase in rate is not 3829
subject to diminution by initiative or referendum or by law for 3830
so long as the securities are outstanding, unless provision is 3831
made by law or by the board of county commissioners for an 3832
adequate substitute for that revenue that is satisfactory to the 3833
trustee if a trust agreement secures payment of the debt 3834
charges. 3835

(3) The increase in rate shall be subject to the 3836
regulations adopted under division (A) of this section, except 3837
that no portion of the revenue from the increase in the rate 3838
shall be returned to townships or municipal corporations as 3839
would otherwise be required under division (A) of this section. 3840

(J) (1) Division (J) of this section applies only to 3841
counties satisfying either of the following: 3842

(a) A county that, on July 1, 2015, does not levy an 3843
excise tax under division (A) of this section and that has a 3844
population of at least thirty-nine thousand but not more than 3845
forty thousand according to the 2010 federal decennial census; 3846

(b) A county that, on July 1, 2015, levies an excise tax 3847
under division (A) of this section at a rate of three per cent 3848
and that has a population of at least seventy-one thousand but 3849
not more than seventy-five thousand according to 2010 federal 3850
decennial census. 3851

(2) The board of county commissioners of a county to which 3852
division (J) of this section applies, by resolution adopted by a 3853
majority of the members of the board, may levy an excise tax at 3854
a rate not to exceed three per cent on transactions by which 3855
lodging by a hotel is or is to be furnished to transient guests 3856

for the purpose of acquiring, constructing, equipping, or 3857
repairing permanent improvements, as defined in section 133.01 3858
of the Revised Code. 3859

(3) If the board does not levy a tax under division (A) of 3860
this section, the board shall establish regulations necessary to 3861
provide for the administration of the tax, which may prescribe 3862
the time for payment of the tax and the imposition of penalty or 3863
interest subject to the limitations on penalty and interest 3864
provided in division (A) of this section. No portion of the 3865
revenue shall be returned to townships or municipal corporations 3866
in the county unless otherwise provided by resolution of the 3867
board. 3868

(4) The tax shall apply throughout the territory of the 3869
county, including in any township or municipal corporation 3870
levying an excise tax under division (A) or (B) of section 3871
5739.08 of the Revised Code. The levy of the tax is subject to 3872
referendum as provided under section 305.31 of the Revised Code. 3873

(5) The tax shall remain in effect for the period 3874
specified in the resolution. If revenue from the increase in 3875
rate is pledged to the payment of debt charges on securities, 3876
the increase in rate is not subject to diminution by initiative 3877
or referendum or by law for so long as the securities are 3878
outstanding unless provision is made by law or by the board for 3879
an adequate substitute for that revenue that is satisfactory to 3880
the trustee if a trust agreement secures payment of the debt 3881
charges. 3882

(K) (1) The board of county commissioners of an eligible 3883
county, as defined in section 307.678 of the Revised Code, that 3884
levies an excise tax under division (A) of this section on July 3885
1, 2017, at a rate of three per cent may, by resolution adopted 3886

by a majority of the members of the board, amend the resolution 3887
levying the tax to increase the rate of the tax by not more than 3888
an additional three per cent on each transaction. 3889

(2) No portion of the revenue shall be returned to 3890
townships or municipal corporations in the county unless 3891
otherwise provided by resolution of the board. Otherwise, the 3892
revenue from the increase in the rate shall be distributed and 3893
used in the same manner described under division (A) of this 3894
section or distributed or used to provide credit enhancement 3895
facilities as authorized under section 307.678 of the Revised 3896
Code. 3897

(3) The increase in rate shall remain in effect for the 3898
period specified in the resolution. If revenue from the increase 3899
in rate is pledged to the payment of debt charges on securities, 3900
the increase in rate is not subject to diminution by initiative 3901
or referendum or by law for so long as the securities are 3902
outstanding unless provision is made by law or by the board for 3903
an adequate substitute for that revenue that is satisfactory to 3904
the trustee if a trust agreement secures payment of the debt 3905
charges. 3906

(L) (1) As used in division (L) of this section: 3907

(a) "Eligible county" means a county that has a population 3908
greater than one hundred ninety thousand and less than two 3909
hundred thousand according to the 2010 federal decennial census 3910
and that levies an excise tax under division (A) of this section 3911
at a rate of three per cent. 3912

(b) "Professional sports facility" means a sports facility 3913
that is intended to house major or minor league professional 3914
athletic teams, including a stadium, together with all parking 3915

facilities, walkways, and other auxiliary facilities, real and 3916
personal property, property rights, easements, and interests 3917
that may be appropriate for, or used in connection with, the 3918
operation of the facility. 3919

(2) Subject to division (L)(3) of this section, the board 3920
of county commissioners of an eligible county, by resolution 3921
adopted by a majority of the members of the board, may increase 3922
the rate of the tax by not more than one per cent on 3923
transactions by which lodging by a hotel is or is to be 3924
furnished to transient guests. Revenue from the increase in rate 3925
shall be used for the purposes of paying the costs of 3926
constructing, improving, and maintaining a professional sports 3927
facility in the county and paying expenses considered necessary 3928
by the convention and visitors' bureau operating in the county 3929
to promote travel and tourism with respect to that professional 3930
sports facility. The tax shall take effect only after the 3931
convention and visitors' bureau enters into a contract for the 3932
construction, improvement, or maintenance of a professional 3933
sports facility that is or will be located on property acquired, 3934
in whole or in part, with revenue from the increased rate, and 3935
thereafter shall remain in effect for the period specified in 3936
the resolution. If revenue from the increase in rate is pledged 3937
to the payment of debt charges on securities, the increase in 3938
rate is not subject to diminution by initiative or referendum or 3939
by law for so long as the securities are outstanding, unless a 3940
provision is made by law or by the board of county commissioners 3941
for an adequate substitute for that revenue that is satisfactory 3942
to the trustee if a trust agreement secures payment of the debt 3943
charges. The increase in rate shall be subject to the 3944
regulations adopted under division (A) of this section, except 3945
that the resolution may provide that no portion of the revenue 3946

from the increase in the rate shall be returned to townships or 3947
municipal corporations as would otherwise be required under 3948
division (A) of this section. 3949

(3) If, on December 31, 2019, the convention and visitors' 3950
bureau has not entered into a contract for the construction, 3951
improvement, or maintenance of a professional sports facility 3952
that is or will be located on property acquired, in whole or in 3953
part, with revenue from the increased rate, the authority to 3954
levy the tax under division (L) (2) of this section is hereby 3955
repealed on that date. 3956

(M) (1) For the purposes described in section 307.695 of 3957
the Revised Code and to cover the costs of administering the 3958
tax, a board of county commissioners of a county where a tax 3959
imposed under division (A) of this section is in effect may, by 3960
resolution adopted within ninety days after July 15, 1985, by a 3961
majority of the members of the board, levy an additional excise 3962
tax not to exceed three per cent on transactions by which 3963
lodging by a hotel is or is to be furnished to transient guests. 3964
The tax authorized by division (M) of this section shall be in 3965
addition to any tax that is levied pursuant to divisions (A) to 3966
(L) of this section, but it shall not apply to transactions 3967
subject to a tax levied by a municipal corporation or township 3968
pursuant to section 5739.08 of the Revised Code. 3969

(2) The board shall establish all regulations necessary to 3970
provide for the administration and allocation of the tax. The 3971
regulations may prescribe the time for payment of the tax, and 3972
may provide for the imposition of a penalty or interest, or 3973
both, for late payments, provided that the penalty does not 3974
exceed ten per cent of the amount of tax due, and the rate at 3975
which interest accrues does not exceed the rate per annum 3976

prescribed pursuant to section 5703.47 of the Revised Code. 3977

(3) All revenues arising from the tax shall be expended in 3978
accordance with section 307.695 of the Revised Code. The board 3979
of county commissioners of an eligible county as defined in 3980
section 307.695 of the Revised Code may, by resolution adopted 3981
by a majority of the members of the board, amend the resolution 3982
levying a tax under this division to provide that the revenue 3983
from the tax shall be used by the board as described in division 3984
(H) of section 307.695 of the Revised Code. 3985

(4) A tax imposed under this division shall remain in 3986
effect at the rate at which it is imposed for the duration of 3987
the period during which any agreement entered into by the board 3988
under section 307.695 of the Revised Code is in effect, the 3989
duration of the period during which any securities issued by the 3990
board under division (I) of section 307.695 of the Revised Code 3991
are outstanding, or the duration of the period during which the 3992
board owns a project as defined in section 307.695 of the 3993
Revised Code, whichever duration is longest. 3994

(N) (1) For the purpose of providing contributions under 3995
division (B) (1) of section 307.671 of the Revised Code to enable 3996
the acquisition, construction, and equipping of a port authority 3997
educational and cultural facility in the county and, to the 3998
extent provided for in the cooperative agreement authorized by 3999
that section, for the purpose of paying debt service charges on 4000
bonds, or notes in anticipation of bonds, described in division 4001
(B) (1) (b) of that section, a board of county commissioners, by 4002
resolution adopted within ninety days after December 22, 1992, 4003
by a majority of the members of the board, may levy an 4004
additional excise tax not to exceed one and one-half per cent on 4005
transactions by which lodging by a hotel is or is to be 4006

furnished to transient guests. The excise tax authorized by 4007
division (N) of this section shall be in addition to any tax 4008
that is levied pursuant to divisions (A) to (M) of this section, 4009
to any excise tax levied pursuant to section 5739.08 of the 4010
Revised Code, and to any excise tax levied pursuant to section 4011
351.021 of the Revised Code. 4012

(2) The board of county commissioners shall establish all 4013
regulations necessary to provide for the administration and 4014
allocation of the tax that are not inconsistent with this 4015
section or section 307.671 of the Revised Code. The regulations 4016
may prescribe the time for payment of the tax, and may provide 4017
for the imposition of a penalty or interest, or both, for late 4018
payments, provided that the penalty does not exceed ten per cent 4019
of the amount of tax due, and the rate at which interest accrues 4020
does not exceed the rate per annum prescribed pursuant to 4021
section 5703.47 of the Revised Code. 4022

(3) All revenues arising from the tax shall be expended in 4023
accordance with section 307.671 of the Revised Code and division 4024
(N) of this section. The levy of a tax imposed under division 4025
(N) of this section may not commence prior to the first day of 4026
the month next following the execution of the cooperative 4027
agreement authorized by section 307.671 of the Revised Code by 4028
all parties to that agreement. 4029

(4) The tax shall remain in effect at the rate at which it 4030
is imposed for the period of time described in division (C) of 4031
section 307.671 of the Revised Code for which the revenue from 4032
the tax has been pledged by the county to the corporation 4033
pursuant to that section, but, to any extent provided for in the 4034
cooperative agreement, for no lesser period than the period of 4035
time required for payment of the debt service charges on bonds, 4036

or notes in anticipation of bonds, described in division (B) (1) 4037
(b) of that section. 4038

(O) (1) For the purpose of paying the costs of acquiring, 4039
constructing, equipping, and improving a municipal educational 4040
and cultural facility, including debt service charges on bonds 4041
provided for in division (B) of section 307.672 of the Revised 4042
Code, and for any additional purposes determined by the county 4043
in the resolution levying the tax or amendments to the 4044
resolution, including subsequent amendments providing for paying 4045
costs of acquiring, constructing, renovating, rehabilitating, 4046
equipping, and improving a port authority educational and 4047
cultural performing arts facility, as defined in section 307.674 4048
of the Revised Code, and including debt service charges on bonds 4049
provided for in division (B) of section 307.674 of the Revised 4050
Code, the legislative authority of a county, by resolution 4051
adopted within ninety days after June 30, 1993, by a majority of 4052
the members of the legislative authority, may levy an additional 4053
excise tax not to exceed one and one-half per cent on 4054
transactions by which lodging by a hotel is or is to be 4055
furnished to transient guests. The excise tax authorized by 4056
division (O) of this section shall be in addition to any tax 4057
that is levied pursuant to divisions (A) to (N) of this section, 4058
to any excise tax levied pursuant to section 5739.08 of the 4059
Revised Code, and to any excise tax levied pursuant to section 4060
351.021 of the Revised Code. 4061

(2) The legislative authority of the county shall 4062
establish all regulations necessary to provide for the 4063
administration and allocation of the tax. The regulations may 4064
prescribe the time for payment of the tax, and may provide for 4065
the imposition of a penalty or interest, or both, for late 4066
payments, provided that the penalty does not exceed ten per cent 4067

of the amount of tax due, and the rate at which interest accrues 4068
does not exceed the rate per annum prescribed pursuant to 4069
section 5703.47 of the Revised Code. 4070

(3) All revenues arising from the tax shall be expended in 4071
accordance with section 307.672 of the Revised Code and this 4072
division. The levy of a tax imposed under this division shall 4073
not commence prior to the first day of the month next following 4074
the execution of the cooperative agreement authorized by section 4075
307.672 of the Revised Code by all parties to that agreement. 4076
The tax shall remain in effect at the rate at which it is 4077
imposed for the period of time determined by the legislative 4078
authority of the county. That period of time shall not exceed 4079
fifteen years, except that the legislative authority of a county 4080
with a population of less than two hundred fifty thousand 4081
according to the most recent federal decennial census, by 4082
resolution adopted by a majority of its members before the 4083
original tax expires, may extend the duration of the tax for an 4084
additional period of time. The additional period of time by 4085
which a legislative authority extends a tax levied under 4086
division (O) of this section shall not exceed fifteen years. 4087

(P)(1) The legislative authority of a county that has 4088
levied a tax under division (O) of this section may, by 4089
resolution adopted within one hundred eighty days after January 4090
4, 2001, by a majority of the members of the legislative 4091
authority, amend the resolution levying a tax under that 4092
division to provide for the use of the proceeds of that tax, to 4093
the extent that it is no longer needed for its original purpose 4094
as determined by the parties to a cooperative agreement 4095
amendment pursuant to division (D) of section 307.672 of the 4096
Revised Code, to pay costs of acquiring, constructing, 4097
renovating, rehabilitating, equipping, and improving a port 4098

authority educational and cultural performing arts facility, 4099
including debt service charges on bonds provided for in division 4100
(B) of section 307.674 of the Revised Code, and to pay all 4101
obligations under any guaranty agreements, reimbursement 4102
agreements, or other credit enhancement agreements described in 4103
division (C) of section 307.674 of the Revised Code. 4104

(2) The resolution may also provide for the extension of 4105
the tax at the same rate for the longer of the period of time 4106
determined by the legislative authority of the county, but not 4107
to exceed an additional twenty-five years, or the period of time 4108
required to pay all debt service charges on bonds provided for 4109
in division (B) of section 307.672 of the Revised Code and on 4110
port authority revenue bonds provided for in division (B) of 4111
section 307.674 of the Revised Code. 4112

(3) All revenues arising from the amendment and extension 4113
of the tax shall be expended in accordance with section 307.674 4114
of the Revised Code and divisions (O) and (P) of this section. 4115

(Q) (1) As used in division (Q) of this section: 4116

(a) "Convention facilities authority" has the same meaning 4117
as in section 351.01 of the Revised Code. 4118

(b) "Convention center" has the same meaning as in section 4119
307.695 of the Revised Code. 4120

(2) Notwithstanding any contrary provision of division (N) 4121
of this section, the legislative authority of a county with a 4122
population of one million or more according to the most recent 4123
federal decennial census that has levied a tax under division 4124
(N) of this section may, by resolution adopted by a majority of 4125
the members of the legislative authority, provide for the 4126
extension of such levy and may provide that the proceeds of that 4127

tax, to the extent that they are no longer needed for their 4128
original purpose as defined by a cooperative agreement entered 4129
into under section 307.671 of the Revised Code, shall be 4130
deposited into the county general revenue fund. The resolution 4131
shall provide for the extension of the tax at a rate not to 4132
exceed the rate specified in division (N) of this section for a 4133
period of time determined by the legislative authority of the 4134
county, but not to exceed an additional forty years. 4135

(3) The legislative authority of a county with a 4136
population of one million or more that has levied a tax under 4137
division (A) of this section may, by resolution adopted by a 4138
majority of the members of the legislative authority, increase 4139
the rate of the tax levied by such county under division (A) of 4140
this section to a rate not to exceed five per cent on 4141
transactions by which lodging by a hotel is or is to be 4142
furnished to transient guests. Notwithstanding any contrary 4143
provision of division (A) of this section, the resolution may 4144
provide that all collections resulting from the rate levied in 4145
excess of three per cent, after deducting the real and actual 4146
costs of administering the tax, shall be deposited in the county 4147
general fund. 4148

(4) The legislative authority of a county with a 4149
population of one million or more that has levied a tax under 4150
division (A) of this section may, by resolution adopted on or 4151
before August 30, 2004, by a majority of the members of the 4152
legislative authority, provide that all or a portion of the 4153
proceeds of the tax levied under division (A) of this section, 4154
after deducting the real and actual costs of administering the 4155
tax and the amounts required to be returned to townships and 4156
municipal corporations with respect to the first three per cent 4157
levied under division (A) of this section, shall be deposited in 4158

the county general fund, provided that such proceeds shall be 4159
used to satisfy any pledges made in connection with an agreement 4160
entered into under section 307.695 of the Revised Code. 4161

(5) No amount collected from a tax levied, extended, or 4162
required to be deposited in the county general fund under 4163
division (Q) of this section shall be contributed to a 4164
convention facilities authority, corporation, or other entity 4165
created after July 1, 2003, for the principal purpose of 4166
constructing, improving, expanding, equipping, financing, or 4167
operating a convention center unless the mayor of the municipal 4168
corporation in which the convention center is to be operated by 4169
that convention facilities authority, corporation, or other 4170
entity has consented to the creation of that convention 4171
facilities authority, corporation, or entity. Notwithstanding 4172
any contrary provision of section 351.04 of the Revised Code, if 4173
a tax is levied by a county under division (Q) of this section, 4174
the board of county commissioners of that county may determine 4175
the manner of selection, the qualifications, the number, and 4176
terms of office of the members of the board of directors of any 4177
convention facilities authority, corporation, or other entity 4178
described in division (Q) (5) of this section. 4179

(6) (a) No amount collected from a tax levied, extended, or 4180
required to be deposited in the county general fund under 4181
division (Q) of this section may be used for any purpose other 4182
than paying the direct and indirect costs of constructing, 4183
improving, expanding, equipping, financing, or operating a 4184
convention center and for the real and actual costs of 4185
administering the tax, unless, prior to the adoption of the 4186
resolution of the legislative authority of the county 4187
authorizing the levy, extension, increase, or deposit, the 4188
county and the mayor of the most populous municipal corporation 4189

in that county have entered into an agreement as to the use of 4190
such amounts, provided that such agreement has been approved by 4191
a majority of the mayors of the other municipal corporations in 4192
that county. The agreement shall provide that the amounts to be 4193
used for purposes other than paying the convention center or 4194
administrative costs described in division (Q) (6) (a) of this 4195
section be used only for the direct and indirect costs of 4196
capital improvements, including the financing of capital 4197
improvements, except that the agreement may subsequently be 4198
amended by the parties that have entered into that agreement to 4199
authorize such amounts to instead be used for any costs related 4200
to the promotion or support of tourism or tourism-related 4201
programs. 4202

(b) If the county in which the tax is levied has an 4203
association of mayors and city managers, the approval of that 4204
association of an agreement described in division (Q) (6) (a) of 4205
this section shall be considered to be the approval of the 4206
majority of the mayors of the other municipal corporations for 4207
purposes of that division. 4208

(7) Each year, the auditor of state shall conduct an audit 4209
of the uses of any amounts collected from taxes levied, 4210
extended, or deposited under division (Q) of this section and 4211
shall prepare a report of the auditor of state's findings. The 4212
auditor of state shall submit the report to the legislative 4213
authority of the county that has levied, extended, or deposited 4214
the tax, the speaker of the house of representatives, the 4215
president of the senate, and the leaders of the minority parties 4216
of the house of representatives and the senate. 4217

(R) (1) As used in division (R) of this section: 4218

(a) "Convention facilities authority" has the same meaning 4219

as in section 351.01 of the Revised Code. 4220

(b) "Convention center" has the same meaning as in section 4221
307.695 of the Revised Code. 4222

(2) Notwithstanding any contrary provision of division (N) 4223
of this section, the legislative authority of a county with a 4224
population of one million two hundred thousand or more according 4225
to the most recent federal decennial census or the most recent 4226
annual population estimate published or released by the United 4227
States census bureau at the time the resolution is adopted 4228
placing the levy on the ballot, that has levied a tax under 4229
division (N) of this section may, by resolution adopted by a 4230
majority of the members of the legislative authority, provide 4231
for the extension of such levy and may provide that the proceeds 4232
of that tax, to the extent that the proceeds are no longer 4233
needed for their original purpose as defined by a cooperative 4234
agreement entered into under section 307.671 of the Revised Code 4235
and after deducting the real and actual costs of administering 4236
the tax, shall be used for paying the direct and indirect costs 4237
of constructing, improving, expanding, equipping, financing, or 4238
operating a convention center. The resolution shall provide for 4239
the extension of the tax at a rate not to exceed the rate 4240
specified in division (N) of this section for a period of time 4241
determined by the legislative authority of the county, but not 4242
to exceed an additional forty years. 4243

(3) The legislative authority of a county with a 4244
population of one million two hundred thousand or more that has 4245
levied a tax under division (A) of this section may, by 4246
resolution adopted by a majority of the members of the 4247
legislative authority, increase the rate of the tax levied by 4248
such county under division (A) of this section to a rate not to 4249

exceed five per cent on transactions by which lodging by a hotel 4250
is or is to be furnished to transient guests. Notwithstanding 4251
any contrary provision of division (A) of this section, the 4252
resolution shall provide that all collections resulting from the 4253
rate levied in excess of three per cent, after deducting the 4254
real and actual costs of administering the tax, shall be used 4255
for paying the direct and indirect costs of constructing, 4256
improving, expanding, equipping, financing, or operating a 4257
convention center. 4258

(4) The legislative authority of a county with a 4259
population of one million two hundred thousand or more that has 4260
levied a tax under division (A) of this section may, by 4261
resolution adopted on or before July 1, 2008, by a majority of 4262
the members of the legislative authority, provide that all or a 4263
portion of the proceeds of the tax levied under division (A) of 4264
this section, after deducting the real and actual costs of 4265
administering the tax and the amounts required to be returned to 4266
townships and municipal corporations with respect to the first 4267
three per cent levied under division (A) of this section, shall 4268
be used to satisfy any pledges made in connection with an 4269
agreement entered into under section 307.695 of the Revised Code 4270
or shall otherwise be used for paying the direct and indirect 4271
costs of constructing, improving, expanding, equipping, 4272
financing, or operating a convention center. 4273

(5) Any amount collected from a tax levied or extended 4274
under division (R) of this section may be contributed to a 4275
convention facilities authority created before July 1, 2005, but 4276
no amount collected from a tax levied or extended under division 4277
(R) of this section may be contributed to a convention 4278
facilities authority, corporation, or other entity created after 4279
July 1, 2005, unless the mayor of the municipal corporation in 4280

which the convention center is to be operated by that convention 4281
facilities authority, corporation, or other entity has consented 4282
to the creation of that convention facilities authority, 4283
corporation, or entity. 4284

(S) As used in division (S) of this section, "soldiers' 4285
memorial" means a memorial constructed and funded under Chapter 4286
345. of the Revised Code. 4287

The board of county commissioners of a county with a 4288
population between one hundred three thousand and one hundred 4289
seven thousand according to the most recent federal decennial 4290
census, by resolution adopted by a majority of the members of 4291
the board within six months after September 15, 2014, may levy a 4292
tax not to exceed three per cent on transactions by which a 4293
hotel is or is to be furnished to transient guests. The purpose 4294
of the tax shall be to pay the costs of expanding, maintaining, 4295
or operating a soldiers' memorial and the costs of administering 4296
the tax. All revenue arising from the tax shall be credited to 4297
one or more special funds in the county treasury and shall be 4298
spent solely for the purposes of paying those costs. 4299

The board of county commissioners shall adopt all rules 4300
necessary to provide for the administration of the tax subject 4301
to the same limitations on imposing penalty or interest under 4302
division (A) of this section. 4303

(T) As used in division (T) of this section: 4304

(1) "Eligible county" means a county in which a county 4305
agricultural society or independent agricultural society is 4306
organized under section 1711.01 or 1711.02 of the Revised Code, 4307
provided the agricultural society owns a facility or site in the 4308
county at which an annual harness horse race is conducted where 4309

one-day attendance equals at least forty thousand attendees. 4310

(2) "Permanent improvements," "debt charges," and 4311
"financing costs" have the same meanings as in section 133.01 of 4312
the Revised Code. 4313

(3) "Costs of permanent improvements" include all costs 4314
allowed in section 133.15 of the Revised Code. 4315

A board of county commissioners of an eligible county, by 4316
resolution adopted by a majority of the members of the board, 4317
may levy an excise tax at the rate of up to three per cent on 4318
transactions by which lodging by a hotel is or is to be 4319
furnished to transient guests for the purpose of paying the 4320
costs of permanent improvements at sites at which one or more 4321
agricultural societies conduct fairs or exhibits, including 4322
paying financing costs and debt charges on bonds, or notes in 4323
anticipation of bonds, paying the costs of maintaining or 4324
operating such permanent improvements, and paying the costs of 4325
administering the tax. 4326

A resolution adopted under division (T) of this section, 4327
other than a resolution that only extends the period of time for 4328
which the tax is levied, shall direct the board of elections to 4329
submit the question of the proposed lodging tax to the electors 4330
of the county at a special election held on the date specified 4331
by the board in the resolution, provided that the election 4332
occurs not less than ninety days after a certified copy of the 4333
resolution is transmitted to the board of elections. A 4334
resolution submitted to the electors under division (T) of this 4335
section shall not go into effect unless it is approved by a- 4336
~~majority at least sixty per cent~~ of those voting upon it. The 4337
resolution takes effect on the date the board of county 4338
commissioners receives notification from the board of elections 4339

of an affirmative vote. 4340

The tax shall remain in effect for the period specified in 4341
the resolution, not to exceed five years, and may be extended 4342
for an additional period of years that is at least the number of 4343
years required for payment of the debt charges on bonds or notes 4344
in anticipation of bonds authorized under this division but not 4345
in excess of fifteen years thereafter by a resolution adopted by 4346
a majority of the members of the board. A resolution extending 4347
the period of time for which the tax is in effect is not subject 4348
to approval of the electors of the county, but is subject to 4349
referendum under sections 305.31 to 305.99 of the Revised Code. 4350
All revenue arising from the tax shall be credited to one or 4351
more special funds in the county treasury and shall be spent 4352
solely for the purposes of paying the costs of such permanent 4353
improvements, including paying financing costs and debt charges 4354
on bonds, or notes in anticipation of bonds, and maintaining or 4355
operating the improvements. Revenue allocated for the use of a 4356
county agricultural society may be credited to the county 4357
agricultural society fund created in section 1711.16 of the 4358
Revised Code upon appropriation by the board. If revenue is 4359
credited to that fund, it shall be expended only as provided in 4360
that section. 4361

The board of county commissioners shall adopt all rules 4362
necessary to provide for the administration of the tax. The 4363
rules may prescribe the time for payment of the tax, and may 4364
provide for the imposition or penalty or interest, or both, for 4365
late payments, provided that the penalty does not exceed ten per 4366
cent of the amount of tax due, and the rate at which interest 4367
accrues does not exceed the rate per annum prescribed in section 4368
5703.47 of the Revised Code. 4369

The board of county commissioners may issue bonds, or 4370
notes in anticipation thereof, pursuant to Chapter 133. of the 4371
Revised Code, for the purpose of paying the costs of permanent 4372
improvements as authorized in this division and pledge the 4373
revenue arising from the tax for that purpose. The board of 4374
county commissioners may pledge or contribute the revenue 4375
arising from the tax levied under this division to a port 4376
authority created under Chapter 4582. of the Revised Code, and 4377
the port authority may issue bonds, or notes in anticipation 4378
thereof, pursuant to that chapter, for the purpose of paying the 4379
costs of permanent improvements as authorized in this division. 4380

(U) As used in division (U) of this section, "eligible 4381
county" means a county in which a tax is levied under division 4382
(A) of this section at a rate of three per cent and whose 4383
territory includes a part of Lake Erie the shoreline of which 4384
represents at least fifty per cent of the linear length of the 4385
county's border with other counties of this state. 4386

The board of county commissioners of an eligible county 4387
that has entered into an agreement with a port authority in the 4388
county under section 4582.56 of the Revised Code may levy an 4389
additional lodging tax on transactions by which lodging by a 4390
hotel is or is to be furnished to transient guests for the 4391
purpose of financing lakeshore improvement projects constructed 4392
or financed by the port authority under that section. The 4393
resolution levying the tax shall specify the purpose of the tax, 4394
the rate of the tax, which shall not exceed two per cent, and 4395
the number of years the tax will be levied or that it will be 4396
levied for a continuing period of time. The tax shall be 4397
administered pursuant to the regulations adopted by the board 4398
under division (A) of this section, except that all the proceeds 4399
of the tax levied under this division shall be pledged to the 4400

payment of the costs, including debt charges, of lakeshore 4401
improvements undertaken by a port authority pursuant to the 4402
agreement under section 4582.56 of the Revised Code. No revenue 4403
from the tax may be used to pay the current expenses of the port 4404
authority. 4405

A resolution levying a tax under division (U) of this 4406
section is subject to referendum under sections 305.31 to 305.41 4407
and 305.99 of the Revised Code. 4408

(V) (1) As used in division (V) of this section: 4409

(a) "Tourism development district" means a district 4410
designated by a municipal corporation under section 715.014 of 4411
the Revised Code or by a township under section 503.56 of the 4412
Revised Code. 4413

(b) "Lodging tax" means a tax levied pursuant to this 4414
section or section 5739.08 of the Revised Code. 4415

(c) "Tourism development district lodging tax proceeds" 4416
means all proceeds of a lodging tax derived from transactions by 4417
which lodging by a hotel located in a tourism development 4418
district is or is to be provided to transient guests. 4419

(d) "Eligible county" has the same meaning as in section 4420
307.678 of the Revised Code. 4421

(2) (a) Notwithstanding division (A) of this section, the 4422
board of county commissioners, board of township trustees, or 4423
legislative authority of any county, township, or municipal 4424
corporation that levies a lodging tax on September 29, 2017, and 4425
in which any part of a tourism development district is located 4426
on or after that date shall amend the ordinance or resolution 4427
levying the tax to require either of the following: 4428

(i) In the case of a tax levied by a county, that all 4429
tourism development district lodging tax proceeds from that tax 4430
be used exclusively to foster and develop tourism in the tourism 4431
development district; 4432

(ii) In the case of a tax levied by a township or 4433
municipal corporation, that all tourism development district 4434
lodging tax proceeds from that tax be used exclusively to foster 4435
and develop tourism in the tourism development district. 4436

(b) Notwithstanding division (A) of this section, any 4437
ordinance or resolution levying a lodging tax adopted on or 4438
after September 29, 2017, by a county, township, or municipal 4439
corporation in which any part of a tourism development district 4440
is located on or after that date shall require that all tourism 4441
development district lodging tax proceeds from that tax be used 4442
exclusively to foster and develop tourism in the tourism 4443
development district. 4444

(c) A county shall not use any of the proceeds described 4445
in division (V) (2) (a) (i) or (V) (2) (b) of this section unless the 4446
convention and visitors' bureau operating within the county 4447
approves the manner in which such proceeds are used to foster 4448
and develop tourism in the tourism development district. Upon 4449
obtaining such approval, the county may pay such proceeds to the 4450
bureau to use for the agreed-upon purpose. 4451

A municipal corporation or township shall not use any of 4452
the proceeds described in division (V) (2) (a) (ii) or (V) (2) (b) of 4453
this section unless the convention and visitors' bureau 4454
operating within the municipal corporation or township approves 4455
the manner in which such proceeds are used to foster and develop 4456
tourism in the tourism development district. Upon obtaining such 4457
approval, the municipal corporation or township may pay such 4458

proceeds to the bureau to use for the agreed-upon purpose. 4459

(3) (a) Notwithstanding division (A) of this section, the 4460
board of county commissioners of an eligible county that levies 4461
a lodging tax on March 23, 2018, may amend the resolution 4462
levying that tax to require that all or a portion of the 4463
proceeds of that tax otherwise required to be spent solely to 4464
make contributions to the convention and visitors' bureau 4465
operating within the county shall be used to foster and develop 4466
tourism in a tourism development district. 4467

(b) Notwithstanding division (A) of this section, the 4468
board of county commissioners of an eligible county that adopts 4469
a resolution levying a lodging tax on or after March 23, 2018, 4470
may require that all or a portion of the proceeds of that tax 4471
otherwise required to be spent solely to make contributions to 4472
the convention and visitors' bureau operating within the county 4473
pursuant to division (A) of this section shall be used to foster 4474
and develop tourism in a tourism development district. 4475

(c) A county shall not use any of the proceeds in the 4476
manner described in division (V) (3) (a) or (b) of this section 4477
unless the convention and visitors' bureau operating within the 4478
county approves the manner in which such proceeds are used to 4479
foster and develop tourism in the tourism development district. 4480
Upon obtaining such approval, the county may pay such proceeds 4481
to the bureau to use for the agreed upon purpose. 4482

(W) (1) As used in division (W) of this section: 4483

(a) "Eligible county" means a county with a population 4484
greater than three hundred thousand and less than three hundred 4485
fifty thousand that levies a tax under division (A) of this 4486
section at a rate of three per cent; 4487

(b) "Cost" and "facility" have the same meanings as in 4488
section 351.01 of the Revised Code. 4489

(2) A board of county commissioners of an eligible county, 4490
by resolution adopted by a majority of the members of the board, 4491
may levy an excise tax at the rate of up to three per cent on 4492
transactions by which lodging by a hotel is or is to be 4493
furnished to transient guests. All of the revenue from the tax 4494
shall be used to pay the costs of administering the tax or 4495
pledged and contributed to a convention facilities authority 4496
established by the board of county commissioners under Chapter 4497
351. of the Revised Code and used by the authority to pay the 4498
cost of constructing a facility in the county, including paying 4499
bonds, or notes issued in anticipation of bonds, as provided by 4500
that chapter, or paying the expenses of maintaining, operating, 4501
or promoting such a facility. No portion of the revenue arising 4502
from the tax need be returned to municipal corporations or 4503
townships as required for taxes levied under division (A) of 4504
this section. 4505

(3) A resolution adopted under division (W) of this 4506
section shall direct the board of elections to submit the 4507
question of the proposed lodging tax to the electors of the 4508
county at a special election held on the date specified by the 4509
board in the resolution, provided that the election occurs not 4510
less than ninety days after a certified copy of the resolution 4511
is transmitted to the board of elections. A resolution submitted 4512
to the electors under division (W) of this section shall not go 4513
into effect unless it is approved by a majority at least sixty 4514
per cent of those voting upon it. The resolution takes effect on 4515
the date the board of county commissioners receives notification 4516
from the board of elections of an affirmative vote. 4517

(4) Once the tax is approved by the electors of the county 4518
pursuant to division (W) (3) of this section, it shall not be 4519
subject to diminution by initiative or referendum or by law 4520
while any bonds, or notes in anticipation of bonds, issued by 4521
the authority under Chapter 351. of the Revised Code to which 4522
the revenue is pledged, remain outstanding in accordance with 4523
their terms, unless provision is made by law or by the board of 4524
county commissioners for an adequate substitute therefore that 4525
is satisfactory to the trustee if a trust agreement secures the 4526
bonds. 4527

(5) The tax authorized by division (W) of this section 4528
shall be in addition to any other tax that is levied pursuant to 4529
this section. 4530

(X) (1) As used in division (X) of this section: 4531

(a) "Convention facilities authority," "cost," and 4532
"facility" have the same meanings as in section 351.01 of the 4533
Revised Code, except that "facility" does not include a "sports 4534
facility," as that term is defined in that section, other than a 4535
facility intended to house a major league soccer team. 4536

(b) "Eligible county" means a county with a population 4537
greater than eight hundred thousand but less than one million 4538
that levies a tax under division (A) of this section. 4539

(c) "Port authority" means a port authority created under 4540
Chapter 4582. of the Revised Code. 4541

(2) A board of county commissioners or the legislative 4542
authority of an eligible county may, by resolution adopted by a 4543
majority of the members of the board or legislative authority, 4544
levy an excise tax at a rate not to exceed one per cent on 4545
transactions by which lodging by a hotel is or is to be 4546

furnished to transient guests. All revenue arising from the tax 4547
shall be used to pay the costs of administering the tax or 4548
pledged and contributed to the convention and visitors' bureau 4549
operating within the applicable eligible county, a convention 4550
facilities authority within the applicable eligible county, or a 4551
port authority and used by the convention and visitors' bureau, 4552
the convention facilities authority, or the port authority to 4553
pay the cost of acquiring, constructing, renovating, expanding, 4554
maintaining, or operating one or more facilities in the county, 4555
including paying bonds, or notes issued in anticipation of 4556
bonds, or paying the expenses of maintaining, operating, or 4557
promoting one or more facilities. No portion of the revenue 4558
arising from the tax need be returned to municipal corporations 4559
or townships as required for taxes levied under division (A) of 4560
this section. 4561

(3) The tax authorized by division (X) of this section 4562
shall be in addition to any other tax that is levied pursuant to 4563
this section. 4564

(4) Any board of county commissioners of an eligible 4565
county that, pursuant to division (D)(2) of this section, has 4566
amended a resolution levying the tax authorized by division (A) 4567
of this section may further amend the resolution to provide that 4568
all or a portion of the revenue referred to in division (D)(2) 4569
(b) of this section and division (A) of this section may be 4570
pledged and contributed to pay the costs of acquiring, 4571
constructing, renovating, expanding, maintaining, or operating 4572
one or more facilities in the county, including paying bonds, or 4573
notes issued in anticipation of bonds, or paying the expenses of 4574
maintaining, operating, or promoting one or more facilities. 4575

Sec. 5743.021. (A) As used in this section, "qualifying 4576

regional arts and cultural district" means a regional arts and 4577
cultural district created under section 3381.04 of the Revised 4578
Code in a county having a population of one million two hundred 4579
thousand or more according to the 2000 federal decennial census. 4580

(B) For one or more of the purposes for which a tax may be 4581
levied under section 3381.16 of the Revised Code and for the 4582
purposes of paying the expenses of administering the tax and the 4583
expenses charged by a board of elections to hold an election on 4584
a question submitted under this section, the board of county 4585
commissioners of a county that has within its territorial 4586
boundaries a qualifying regional arts and cultural district may 4587
levy a tax on the sale of cigarettes sold for resale at retail 4588
in the county composing the district computed on each cigarette 4589
sold. The rate of the tax, when added to the rate of any other 4590
tax concurrently levied by the board under this section, shall 4591
equal one of the following: 4592

(1) If the tax begins to apply before May 1, 2023, up to 4593
fifteen mills per cigarette; 4594

(2) If the tax begins to apply on or after the first day 4595
of the first month after ~~the effective date of this amendment~~ 4596
April 3, 2023, the rate, in mills per cigarette, specified in 4597
the resolution levying the tax. 4598

Only one sale of the same article shall be used in 4599
computing the amount of tax due. The tax may be levied for any 4600
number of years not exceeding ten years. 4601

The tax shall be levied pursuant to a resolution of the 4602
board of county commissioners and approved by ~~a majority at~~ 4603
least sixty per cent of the electors in the county voting on the 4604
question of levying the tax. The resolution shall specify the 4605

rate of the tax, the number of years the tax will be levied, and 4606
the purposes for which the tax is levied. The election may be 4607
held on the date of a general, primary, or special election held 4608
not sooner than ninety days after the date the board certifies 4609
its resolution to the board of elections. If approved by the 4610
electors, the tax shall take effect on the first day of the 4611
month specified in the resolution but not sooner than the first 4612
day of the month that is at least sixty days after the 4613
certification of the election results by the board of elections. 4614
A copy of the resolution levying the tax shall be certified to 4615
the tax commissioner at least sixty days prior to the date on 4616
which the tax is to become effective. 4617

A board of county commissioners may adopt a resolution 4618
under this division proposing to replace a tax levied under 4619
division (B) (1) of this section with a tax levied under division 4620
(B) (2) of this section. Such a resolution shall state, in 4621
addition to other information required under this division, that 4622
the existing levy or levies terminate upon the passage of the 4623
replacement levy. The failure of the electors to approve a 4624
replacement levy does not terminate the existing levy or levies. 4625

(C) (1) The form of the ballot in an election held to 4626
propose a tax under division (B) (1) of this section shall be as 4627
follows, or in any other form acceptable to the secretary of 4628
state: 4629

"For the purpose of _____ (insert the purpose or 4630
purposes of the tax), shall an excise tax be levied throughout 4631
_____ County for the benefit of the _____ (name of 4632
the qualifying regional arts and cultural district) on the sale 4633
of cigarettes at wholesale at the rate of ____ mills per 4634
cigarette for ____ years? 4635

4636

	For the tax
	Against the tax

"

(2) The form of the ballot in an election held to propose
a tax under division (B) (2) of this section shall be as follows,
or in any other form acceptable to the secretary of state:

"For the purpose of _____ (insert the purpose or
purposes of the tax), shall an excise tax be levied throughout
_____ County for the benefit of the _____ (name of
the qualifying regional arts and cultural district) on the sale
of cigarettes at wholesale at the rate of ____ mills per
cigarette for ____ years?

	For the tax
	Against the tax

"

"

If the resolution of the board of county commissioners
provides that an existing levy or levies will be terminated upon
the passage of a replacement levy, the ballot must, for each
levy that will be terminated, include a statement that: "An
existing tax of ____ mills (stating the millage of the existing
tax) per cigarette, having ____ years remaining, will be
terminated and replaced upon the passage of this tax."

(D) All money arising from taxes levied on behalf of each
district under this section and section 5743.321 of the Revised
Code shall be credited as follows:

(1) To the tax refund fund created by section 5703.052 of 4658
the Revised Code, amounts equal to the refunds from each tax 4659
levied under this section and section 5743.321 of the Revised 4660
Code and certified by the tax commissioner pursuant to section 4661
5743.05 of the Revised Code; 4662

(2) Following the crediting of amounts pursuant to 4663
division (D) (1) of this section: 4664

(a) To the permissive tax distribution fund created under 4665
section 4301.423 of the Revised Code, an amount equal to ninety- 4666
eight per cent of the remainder collected; 4667

(b) To the local excise tax administrative fund, which is 4668
hereby created in the state treasury, an amount equal to two per 4669
cent of such remainder, for use by the tax commissioner in 4670
defraying costs incurred in administering the tax. 4671

On or before the tenth day of each month, the tax 4672
commissioner shall distribute the amount credited to the 4673
permissive tax distribution fund during the preceding month by 4674
providing for payment of the appropriate amount to the county 4675
treasurer of the county in which the tax is levied. 4676

(E) No tax shall be levied under divisions (B) (1) and (2) 4677
of this section during the same month. 4678

Sec. 5743.024. (A) For the purposes of section 307.696 of 4679
the Revised Code, to pay the expenses of administering the tax, 4680
and to pay any or all of the charge the board of elections makes 4681
against the county to hold the election on the question of 4682
levying the tax, or for such purposes and to provide revenues to 4683
the county for permanent improvements, the board of county 4684
commissioners may levy a tax on sales of cigarettes sold for 4685
resale at retail in the county. The tax shall not exceed two and 4686

twenty-five hundredths of a mill per cigarette, and shall be 4687
computed on each cigarette sold. The tax may be levied for any 4688
number of years not exceeding twenty. Only one sale of the same 4689
article shall be used in computing the amount of tax due. 4690

The tax shall be levied pursuant to a resolution of the 4691
county commissioners and approved by a majority at least sixty 4692
per cent of the electors in the county voting on the question of 4693
levying the tax. The resolution shall specify the rate of the 4694
tax, the number of years the tax will be levied, and the 4695
purposes for which the tax is levied. Such election may be held 4696
on the date of a general or special election held not sooner 4697
than ninety days after the date the board certifies its 4698
resolution to the board of elections. If approved by the 4699
electors, the tax shall take effect on the first day of the 4700
month specified in the resolution but not sooner than the first 4701
day of the month that is at least sixty days after the 4702
certification of the election results by the board of elections. 4703
A copy of the resolution levying the tax shall be certified to 4704
the tax commissioner at least sixty days prior to the date on 4705
which the tax is to become effective. 4706

A resolution under this section may be joined on the 4707
ballot as a single question with a resolution adopted under 4708
section 307.697 or 4301.421 of the Revised Code to levy a tax 4709
for the same purposes and for the purpose of paying the expenses 4710
of administering the tax. The form of the ballot in an election 4711
held pursuant to this section shall be as prescribed in section 4712
307.697 of the Revised Code. 4713

(B) All money arising from each county's taxes levied 4714
under this section and section 5743.323 of the Revised Code 4715
shall be credited as follows: 4716

(1) To the tax refund fund created by section 5703.052 of 4717
the Revised Code, amounts equal to the refunds from each tax 4718
levied under this section certified by the tax commissioner 4719
pursuant to section 5743.05 of the Revised Code; 4720

(2) Following the crediting of amounts pursuant to 4721
division (B) (1) of this section: 4722

(a) To the permissive tax distribution fund created by 4723
division (B) (1) of section 4301.423 of the Revised Code, an 4724
amount equal to ninety-eight per cent of the remainder 4725
collected; 4726

(b) To the local excise tax administrative fund, which is 4727
hereby created in the state treasury, an amount equal to two per 4728
cent of such remainder, for use by the tax commissioner in 4729
defraying costs incurred in administering the tax. 4730

On or before the tenth day of each month, the tax 4731
commissioner shall distribute the amount credited to the 4732
permissive tax distribution fund during the preceding month by 4733
providing for payment of the appropriate amount to the county 4734
treasurer of each county levying the tax. 4735

(C) The board of county commissioners of a county in which 4736
a tax is imposed under this section on the effective date of the 4737
amendment of this section by H.B. 59 of the 130th general 4738
assembly, September 29, 2013, may levy a tax for the purpose of 4739
section 307.673 of the Revised Code regardless of whether or not 4740
the cooperative agreement authorized under that section has been 4741
entered into prior to the day the resolution adopted under 4742
division (C) (1) or (2) of this section is adopted, for the 4743
purpose of reimbursing a county for costs incurred in the 4744
construction of a sports facility pursuant to an agreement 4745

entered into by the county under section 307.696 of the Revised 4746
Code, or for the purpose of paying the costs of capital repairs 4747
of and improvements to a sports facility. The tax shall be 4748
levied and approved in one of the manners prescribed by division 4749
(C) (1) or (2) of this section. 4750

(1) The tax may be levied pursuant to a resolution adopted 4751
by a majority of the members of the board of county 4752
commissioners not later than forty-five days after July 19, 4753
1995. A board of county commissioners approving a tax under 4754
division (C) (1) of this section may approve a tax under division 4755
(D) (1) of section 307.697 or division (B) (1) of section 4301.421 4756
of the Revised Code at the same time. Subject to the resolution 4757
being submitted to a referendum under sections 305.31 to 305.41 4758
of the Revised Code, the resolution shall take effect 4759
immediately, but the tax levied pursuant to the resolution shall 4760
not be levied prior to the day following the last day that any 4761
tax previously levied pursuant to this division may be levied. 4762

(2) The tax may be levied pursuant to a resolution adopted 4763
by a majority of the members of the board of county 4764
commissioners not later than September 1, 2015, and approved by 4765
~~a majority~~ at least sixty per cent of the electors of the county 4766
voting on the question of levying the tax. The board of county 4767
commissioners shall certify a copy of the resolution to the 4768
board of elections immediately upon adopting a resolution under 4769
division (C) (2) of this section. The election may be held on the 4770
date of a general or special election held not sooner than 4771
ninety days after the date the board certifies its resolution to 4772
the board of elections. The form of the ballot shall be as 4773
prescribed by division (C) of section 307.697 of the Revised 4774
Code, except that the phrase "paying not more than one-half of 4775
the costs of providing a sports facility together with related 4776

redevelopment and economic development projects" shall be 4777
replaced by the phrase "paying the costs of constructing, 4778
renovating, improving, or repairing a sports facility and 4779
reimbursing a county for costs incurred by the county in the 4780
construction of a sports facility," and the phrase ", beginning 4781
_____ (here insert the earliest date the tax would take 4782
effect)" shall be appended after "years." A board of county 4783
commissioners submitting the question of a tax under division 4784
(C) (2) of this section may submit the question of a tax under 4785
division (D) (2) of section 307.697 or division (B) (2) of section 4786
4301.421 of the Revised Code as a single question, and the form 4787
of the ballot shall include each of the proposed taxes. 4788

If approved by a majority of electors voting on the 4789
question, the tax shall take effect on the day specified on the 4790
ballot, which shall not be earlier than the day following the 4791
last day that any tax previously levied pursuant to this 4792
division may be levied. 4793

The rate of a tax levied pursuant to division (C) (1) or 4794
(2) of this section shall not exceed the rate specified in 4795
division (A) of this section. A tax levied pursuant to division 4796
(C) (1) or (2) of this section may be levied for any number of 4797
years not exceeding twenty. 4798

A board of county commissioners adopting a resolution 4799
under this division shall certify a copy of the resolution to 4800
the tax commissioner immediately upon adoption of the 4801
resolution. 4802

(D) No tax shall be levied under division (A) of this 4803
section on or after September 23, 2008. This division does not 4804
apply to a tax levied under division (C) of this section, and 4805
does not prevent the collection of any tax levied under this 4806

section before September 23, 2008, so long as that tax remains
effective.

Sec. 5743.026. For the purposes of section 351.26 of the
Revised Code, to pay the expenses of administering the tax, and
to pay any or all of the charge the board of elections makes
against the county to hold the election on the question of
levying the tax, the board of county commissioners, in the
manner prescribed by division (A) of section 351.26 of the
Revised Code, may levy a tax on sales of cigarettes sold for
resale at retail in the county. The rate of the tax shall not
exceed two and twenty-five hundredths mills per cigarette, and
shall be computed on each cigarette sold. The tax may be levied
for any number of years not to exceed twenty. Only one sale of
the same article shall be used in computing the amount of tax
due.

The tax shall be levied pursuant to a resolution of the
board of county commissioners adopted as prescribed by division
(A) of section 351.26 of the Revised Code and approved by a
~~majority at least sixty per cent~~ of the electors in the county
voting on the question of levying the tax. The resolution shall
specify the rate of the tax, the number of years the tax will be
levied, and the purposes for which the tax is levied. Such
election may be held on the date of a general or special
election held not sooner than ninety days after the date the
board certifies its resolution to the board of elections. If
approved by voters, the tax shall take effect on the first day
of the month specified in the resolution but not sooner than the
first day of the month that is at least sixty days after the
certification of the election results by the board of elections.
A copy of the resolution levying the tax shall be certified to
the tax commissioner at least sixty days prior to the date on

which the tax is to become effective. 4838

A resolution under this section may be joined on the 4839
ballot as a single question with a resolution adopted under 4840
section 4301.424 of the Revised Code to levy a tax for the same 4841
purposes and for the purpose of paying the expenses of 4842
administering the tax. The form of the ballot in an election 4843
held pursuant to this section shall be as prescribed in section 4844
351.26 of the Revised Code. 4845

The treasurer of state shall credit all moneys arising 4846
from each tax levied under this section and section 5743.324 of 4847
the Revised Code in the same manner prescribed by section 4848
5743.024 of the Revised Code for the crediting of money arising 4849
from taxes levied under that section, except that the tax 4850
commissioner shall distribute the amount credited to the 4851
permissive tax distribution fund by providing for payment of the 4852
appropriate amount to the county treasurer of the county in 4853
which the tax is levied, who shall credit the payment to the 4854
fund or account designated by the board of directors of the 4855
convention facilities authority levying the tax. 4856

Sec. 5748.021. A board of education that levies a tax 4857
under section 5748.02 of the Revised Code on the school district 4858
income of individuals and estates as defined in divisions (G) 4859
and (E) (1) (a) and (2) of section 5748.01 of the Revised Code may 4860
declare, at any time, by a resolution adopted by a majority of 4861
its members, the necessity of raising annually a specified 4862
amount of money for school district purposes by replacing the 4863
existing tax with a tax on the school district income of 4864
individuals as defined in divisions (G) (1) and (E) (1) (b) of 4865
section 5748.01 of the Revised Code. The specified amount of 4866
money to be raised annually may be the same as, or more or less 4867

than, the amount of money raised annually by the existing tax. 4868

The board shall certify a copy of the resolution to the 4869
tax commissioner not later than the eighty-fifth day before the 4870
date of the election at which the board intends to propose the 4871
replacement to the electors of the school district. Not later 4872
than the tenth day after receiving the resolution, the tax 4873
commissioner shall estimate the tax rate that would be required 4874
in the school district annually to raise the amount of money 4875
specified in the resolution. The tax commissioner shall certify 4876
the estimate to the board. 4877

Upon receipt of the tax commissioner's estimate, the board 4878
may propose, by a resolution adopted by a majority of its 4879
members, to replace the existing tax on the school district 4880
income of individuals and estates as defined in divisions (G) 4881
and (E) (1) (a) and (2) of section 5748.01 of the Revised Code 4882
with the levy of an annual tax on the school district income of 4883
individuals as defined in divisions (G) (1) and (E) (1) (b) of 4884
section 5748.01 of the Revised Code. In the resolution, the 4885
board shall specify the rate of the replacement tax, whether the 4886
replacement tax is to be levied for a specified number of years 4887
or for a continuing time, the specific school district purposes 4888
for which the replacement tax is to be levied, the date on which 4889
the replacement tax will begin to be levied, the date of the 4890
election at which the question of the replacement is to be 4891
submitted to the electors of the school district, that the 4892
existing tax will cease to be levied and the replacement tax 4893
will begin to be levied if the replacement is approved by a- 4894
~~majority at least sixty per cent~~ of the electors voting on the 4895
replacement, and that if the replacement is not approved by a- 4896
~~majority at least sixty per cent~~ of the electors voting on the 4897
replacement the existing tax will remain in effect under its 4898

original authority for the remainder of its previously approved 4899
term. The resolution goes into immediate effect upon its 4900
adoption. Publication of the resolution is not necessary, and 4901
the information that will be provided in the notice of election 4902
is sufficient notice. At least seventy-five days before the date 4903
of the election at which the question of the replacement will be 4904
submitted to the electors of the school district, the board 4905
shall certify a copy of the resolution to the board of 4906
elections. 4907

The replacement tax shall have the same specific school 4908
district purposes as the existing tax, and its rate shall be the 4909
same as the tax commissioner's estimate rounded to the nearest 4910
one-fourth of one per cent. The replacement tax shall begin to 4911
be levied on the first day of January of the year following the 4912
year in which the question of the replacement is submitted to 4913
and approved by the electors of the school district or on the 4914
first day of January of a later year, as specified in the 4915
resolution. The date of the election shall be the date of an 4916
otherwise scheduled primary, general, or special election. 4917

The board of elections shall make arrangements to submit 4918
the question of the replacement to the electors of the school 4919
district on the date specified in the resolution. The board of 4920
elections shall publish notice of the election on the question 4921
of the replacement in one newspaper of general circulation in 4922
the school district once a week for four consecutive weeks or as 4923
provided in section 7.16 of the Revised Code. The notice shall 4924
set forth the question to be submitted to the electors and the 4925
time and place of the election thereon. 4926

The question shall be submitted to the electors of the 4927
school district as a separate proposition, but may be printed on 4928

the same ballot with other propositions that are submitted at 4929
the same election, other than the election of officers. The form 4930
of the ballot shall be substantially as follows: 4931

"Shall the existing tax of _____ (state the rate) on the 4932
school district income of individuals and estates imposed by 4933
_____ (state the name of the school district) be replaced by a 4934
tax of _____ (state the rate) on the earned income of 4935
individuals residing in the school district for _____ (state the 4936
number of years the tax is to be in effect or that it will be in 4937
effect for a continuing time), beginning _____ (state the date 4938
the new tax will take effect), for the purpose of _____ (state 4939
the specific school district purposes of the tax)? If the new 4940
tax is not approved, the existing tax will remain in effect 4941
under its original authority, for the remainder of its 4942
previously approved term. 4943

	For replacing the existing tax with the new tax	"
	Against replacing the existing tax with the new tax	

The board of elections shall conduct and canvass the 4945
election in the same manner as regular elections in the school 4946
district for the election of county officers. The board shall 4947
certify the results of the election to the board of education 4948
and to the tax commissioner. If a majority at least sixty per 4949
cent of the electors voting on the question vote in favor of the 4950
replacement, the existing tax shall cease to be levied, and the 4951
replacement tax shall begin to be levied, on the date specified 4952
in the ballot question. If a majority less than sixty per cent 4953
of the electors voting on the question vote against the 4954
replacement, the existing tax shall continue to be levied under 4955

its original authority, for the remainder of its previously 4956
approved term. 4957

A board of education may not submit the question of 4958
replacing a tax more than twice in a calendar year. If a board 4959
submits the question more than once, one of the elections at 4960
which the question is submitted shall be on the date of a 4961
general election. 4962

If a board of education later intends to renew a 4963
replacement tax levied under this section, it shall repeat the 4964
procedure outlined in this section to do so, the replacement tax 4965
then being levied being the "existing tax" and the renewed 4966
replacement tax being the "replacement tax." 4967

Sec. 5748.03. (A) The form of the ballot on a question 4968
submitted to the electors under section 5748.02 of the Revised 4969
Code shall be as follows: 4970

"Shall an annual income tax of _____ (state the proposed 4971
rate of tax) on the school district income of individuals and of 4972
estates be imposed by _____ (state the name of the school 4973
district), for _____ (state the number of years the tax would 4974
be levied, or that it would be levied for a continuing period of 4975
time), beginning _____ (state the date the tax would first 4976
take effect), for the purpose of _____ (state the purpose of 4977
the tax)? 4978
4979

	FOR THE TAX
	AGAINST THE TAX

"

(B) (1) If the question submitted to electors proposes a 4980
school district income tax only on the taxable income of 4981

individuals as defined in division (E) (1) (b) of section 5748.01 4982
of the Revised Code, the form of the ballot shall be modified by 4983
stating that the tax is to be levied on the "earned income of 4984
individuals residing in the school district" in lieu of the 4985
"school district income of individuals and of estates." 4986

(2) If the question submitted to electors proposes to 4987
renew one or more expiring income tax levies, the ballot shall 4988
be modified by adding the following language immediately after 4989
the name of the school district that would impose the tax: "to 4990
renew an income tax (or income taxes) expiring at the end of 4991
_____ (state the last year the existing income tax or taxes 4992
may be levied)." 4993

(3) If the question includes a proposal under division (B) 4994
(2) of section 5748.02 of the Revised Code to reduce the rate of 4995
one or more school district property taxes, the ballot shall 4996
state that the purpose of the school district income tax is for 4997
current expenses, and the form of the ballot shall be modified 4998
by adding the following language immediately after the statement 4999
of the purpose of the proposed income tax: ", and shall the rate 5000
of an existing tax on property, currently levied for the purpose 5001
of current expenses at the rate of _____ mills, be REDUCED to 5002
_____ mills for each \$1 of taxable value, which amounts to a 5003
reduction from \$_____ (effective rate) to \$_____ (effective 5004
rate) for each \$100,000 of the county auditor's appraised value, 5005
that the county auditor estimates will collect \$_____ annually, 5006
the reduction continuing until any such time as the income tax 5007
is repealed." In lieu of "for the tax" and "against the tax," 5008
the phrases "for the issue" and "against the issue," 5009
respectively, shall be used. If a board of education proposes a 5010
reduction in the rates of more than one tax, the ballot language 5011
shall be modified accordingly to express the rates at which 5012

those taxes currently are levied and the rates to which the 5013
taxes will be reduced. 5014

(C) The board of elections shall certify the results of 5015
the election to the board of education and to the tax 5016
commissioner. If ~~a majority~~ at least sixty per cent of the 5017
electors voting on the question vote in favor of it, the income 5018
tax, the applicable provisions of Chapter 5747. of the Revised 5019
Code, and the reduction in the rate or rates of existing 5020
property taxes if the question included such a reduction shall 5021
take effect on the date specified in the resolution. If the 5022
question approved by the voters includes a reduction in the rate 5023
of a school district property tax, the board of education shall 5024
not levy the tax at a rate greater than the rate to which the 5025
tax is reduced, unless the school district income tax is 5026
repealed in an election under section 5748.04 of the Revised 5027
Code. 5028

(D) If the rate at which a property tax is levied and 5029
collected is reduced pursuant to a question approved under this 5030
section, the tax commissioner shall compute the percentage 5031
required to be computed for that tax under division (D) of 5032
section 319.301 of the Revised Code each year the rate is 5033
reduced as if the tax had been levied in the preceding year at 5034
the rate at which it has been reduced. If the rate of a property 5035
tax increases due to the repeal of the school district income 5036
tax pursuant to section 5748.04 of the Revised Code, the tax 5037
commissioner, for the first year for which the rate increases, 5038
shall compute the percentage as if the tax in the preceding year 5039
had been levied at the rate at which the tax was authorized to 5040
be levied prior to any rate reduction. 5041

Sec. 5748.08. (A) The board of education of a city, local, 5042

or exempted village school district, at any time by a vote of 5043
two-thirds of all its members, may declare by resolution that it 5044
may be necessary for the school district to do all of the 5045
following: 5046

(1) Raise a specified amount of money for school district 5047
purposes by levying an annual tax on school district income; 5048

(2) Issue general obligation bonds for permanent 5049
improvements, stating in the resolution the necessity and 5050
purpose of the bond issue and the amount, approximate date, 5051
estimated rate of interest, and maximum number of years over 5052
which the principal of the bonds may be paid; 5053

(3) Levy a tax outside the ten-mill limitation to pay debt 5054
charges on the bonds and any anticipatory securities; 5055

(4) Submit the question of the school district income tax 5056
and bond issue to the electors of the district at a special 5057
election. 5058

The resolution shall specify whether the income that is to 5059
be subject to the tax is taxable income of individuals and 5060
estates as defined in divisions (E) (1) (a) and (2) of section 5061
5748.01 of the Revised Code or taxable income of individuals as 5062
defined in division (E) (1) (b) of that section. 5063

On adoption of the resolution, the board shall certify a 5064
copy of it to the tax commissioner and the county auditor no 5065
later than one hundred five days prior to the date of the 5066
special election at which the board intends to propose the 5067
income tax and bond issue. Not later than ten days of receipt of 5068
the resolution, the tax commissioner, in the same manner as 5069
required by division (A) of section 5748.02 of the Revised Code, 5070
shall estimate the rates designated in divisions (A) (1) and (2) 5071

of that section and certify them to the board. Not later than 5072
ten days of receipt of the resolution, the county auditor shall 5073
estimate and certify to the board the average annual property 5074
tax rate required throughout the stated maturity of the bonds to 5075
pay debt charges on the bonds, in the same manner as under 5076
division (C) of section 133.18 of the Revised Code. 5077

(B) On receipt of the tax commissioner's and county 5078
auditor's certifications prepared under division (A) of this 5079
section, the board of education of the city, local, or exempted 5080
village school district, by a vote of two-thirds of all its 5081
members, may adopt a resolution proposing for a specified number 5082
of years or for a continuing period of time the levy of an 5083
annual tax for school district purposes on school district 5084
income and declaring that the amount of taxes that can be raised 5085
within the ten-mill limitation will be insufficient to provide 5086
an adequate amount for the present and future requirements of 5087
the school district; that it is necessary to issue general 5088
obligation bonds of the school district for specified permanent 5089
improvements and to levy an additional tax in excess of the ten- 5090
mill limitation to pay the debt charges on the bonds and any 5091
anticipatory securities; and that the question of the bonds and 5092
taxes shall be submitted to the electors of the school district 5093
at a special election, which shall not be earlier than ninety 5094
days after certification of the resolution to the board of 5095
elections, and the date of which shall be consistent with 5096
section 3501.01 of the Revised Code. The resolution shall 5097
specify all of the following: 5098

(1) The purpose for which the school district income tax 5099
is to be imposed and the rate of the tax, which shall be the 5100
rate set forth in the tax commissioner's certification rounded 5101
to the nearest one-fourth of one per cent; 5102

(2) Whether the income that is to be subject to the tax is 5103
taxable income of individuals and estates as defined in 5104
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 5105
Code or taxable income of individuals as defined in division (E) 5106
(1) (b) of that section. The specification shall be the same as 5107
the specification in the resolution adopted and certified under 5108
division (A) of this section. 5109

(3) The number of years the tax will be levied, or that it 5110
will be levied for a continuing period of time; 5111

(4) The date on which the tax shall take effect, which 5112
shall be the first day of January of any year following the year 5113
in which the question is submitted; 5114

(5) The amount of the estimated average annual property 5115
tax levy, expressed in mills for each one dollar of taxable 5116
value and dollars for each one hundred thousand dollars of the 5117
county auditor's appraised value, as certified by the county 5118
auditor under division (A) of this section. 5119

(C) A resolution adopted under division (B) of this 5120
section shall go into immediate effect upon its passage, and no 5121
publication of the resolution shall be necessary other than that 5122
provided for in the notice of election. Immediately after its 5123
adoption and at least ninety days prior to the election at which 5124
the question will appear on the ballot, the board of education 5125
shall certify a copy of the resolution, along with copies of the 5126
auditor's estimate and its resolution under division (A) of this 5127
section, to the board of elections of the proper county. The 5128
board of elections shall make the arrangements for the 5129
submission of the question to the electors of the school 5130
district, and the election shall be conducted, canvassed, and 5131
certified in the same manner as regular elections in the 5132

district for the election of county officers. 5133

The resolution shall be put before the electors as one 5134
ballot question, with ~~a majority~~ at least a sixty per cent vote 5135
indicating approval of the school district income tax, the bond 5136
issue, and the levy to pay debt charges on the bonds and any 5137
anticipatory securities. The board of elections shall publish 5138
the notice of the election in a newspaper of general circulation 5139
in the school district once a week for two consecutive weeks, or 5140
as provided in section 7.16 of the Revised Code, prior to the 5141
election. If the board of elections operates and maintains a web 5142
site, it also shall post notice of the election on its web site 5143
for thirty days prior to the election. The notice of election 5144
shall state all of the following: 5145

- (1) The questions to be submitted to the electors; 5146
- (2) The rate of the school district income tax; 5147
- (3) The principal amount of the proposed bond issue; 5148
- (4) The permanent improvements for which the bonds are to 5149
be issued; 5150
- (5) The maximum number of years over which the principal 5151
of the bonds may be paid; 5152
- (6) The estimated additional average annual property tax 5153
rate to pay the debt charges on the bonds, as certified by the 5154
county auditor, and expressed in mills for each one dollar of 5155
taxable value and in dollars for each one hundred thousand 5156
dollars of the county auditor's appraised value; 5157
- (7) The time and place of the special election. 5158
- (D) The form of the ballot on a question submitted to the 5159
electors under this section shall be as follows: 5160

"Shall the _____ school district be authorized to do 5161
both of the following: 5162

(1) Impose an annual income tax of _____ (state the 5163
proposed rate of tax) on the school district income of 5164
individuals and of estates, for _____ (state the number of 5165
years the tax would be levied, or that it would be levied for a 5166
continuing period of time), beginning _____ (state the date 5167
the tax would first take effect), for the purpose of _____ 5168
(state the purpose of the tax)? 5169

(2) Issue bonds for the purpose of _____ in the 5170
principal amount of \$_____, to be repaid annually over a 5171
maximum period of _____ years, and levy a property tax outside 5172
the ten-mill limitation estimated by the county auditor to 5173
average over the bond repayment period _____ mills for each \$1 5174
of taxable value, which amounts to \$_____ for each \$100,000 of 5175
the county auditor's appraised value, to pay the annual debt 5176
charges on the bonds, and to pay debt charges on any notes 5177
issued in anticipation of those bonds? 5178
5179

	FOR THE INCOME TAX AND BOND ISSUE	"
	AGAINST THE INCOME TAX AND BOND ISSUE	

(E) If the question submitted to electors proposes a 5180
school district income tax only on the taxable income of 5181
individuals as defined in division (E) (1) (b) of section 5748.01 5182
of the Revised Code, the form of the ballot shall be modified by 5183
stating that the tax is to be levied on the "earned income of 5184
individuals residing in the school district" in lieu of the 5185
"school district income of individuals and of estates." 5186

(F) The board of elections promptly shall certify the 5187
results of the election to the tax commissioner and the county 5188
auditor of the county in which the school district is located. 5189
If ~~a majority~~ at least sixty per cent of the electors voting on 5190
the question vote in favor of it, the income tax and the 5191
applicable provisions of Chapter 5747. of the Revised Code shall 5192
take effect on the date specified in the resolution, and the 5193
board of education may proceed with issuance of the bonds and 5194
with the levy and collection of the property taxes to pay debt 5195
charges on the bonds, at the additional rate or any lesser rate 5196
in excess of the ten-mill limitation. Any securities issued by 5197
the board of education under this section are Chapter 133. 5198
securities, as that term is defined in section 133.01 of the 5199
Revised Code. 5200

(G) After approval of a question under this section, the 5201
board of education may anticipate a fraction of the proceeds of 5202
the school district income tax in accordance with section 5203
5748.05 of the Revised Code. Any anticipation notes under this 5204
division shall be issued as provided in section 133.24 of the 5205
Revised Code, shall have principal payments during each year 5206
after the year of their issuance over a period not to exceed 5207
five years, and may have a principal payment in the year of 5208
their issuance. 5209

(H) The question of repeal of a school district income tax 5210
levied for more than five years may be initiated and submitted 5211
in accordance with section 5748.04 of the Revised Code. 5212

(I) No board of education shall submit a question under 5213
this section to the electors of the school district more than 5214
twice in any calendar year. If a board submits the question 5215
twice in any calendar year, one of the elections on the question 5216

shall be held on the date of the general election. 5217

Sec. 5748.09. (A) The board of education of a city, local, 5218
or exempted village school district, at any time by a vote of 5219
two-thirds of all its members, may declare by resolution that it 5220
may be necessary for the school district to do all of the 5221
following: 5222

(1) Raise a specified amount of money for school district 5223
purposes by levying an annual tax on school district income; 5224

(2) Levy an additional property tax in excess of the ten- 5225
mill limitation for the purpose of providing for the necessary 5226
requirements of the district, stating in the resolution the 5227
amount of money to be raised each year for such purpose; 5228

(3) Submit the question of the school district income tax 5229
and property tax to the electors of the district at a special 5230
election. 5231

The resolution shall specify whether the income that is to 5232
be subject to the tax is taxable income of individuals and 5233
estates as defined in divisions (E)(1)(a) and (2) of section 5234
5748.01 of the Revised Code or taxable income of individuals as 5235
defined in division (E)(1)(b) of that section. 5236

On adoption of the resolution, the board shall certify a 5237
copy of it to the tax commissioner and the county auditor not 5238
later than one hundred days prior to the date of the special 5239
election at which the board intends to propose the income tax 5240
and property tax. Not later than ten days after receipt of the 5241
resolution, the tax commissioner, in the same manner as required 5242
by division (A) of section 5748.02 of the Revised Code, shall 5243
estimate the rates designated in divisions (A)(1) and (2) of 5244
that section and certify them to the board. Not later than ten 5245

days after receipt of the resolution, the county auditor, in the 5246
same manner as required by section 5705.195 of the Revised Code, 5247
shall make the calculation specified in that section and certify 5248
it to the board. 5249

(B) On receipt of the tax commissioner's and county 5250
auditor's certifications prepared under division (A) of this 5251
section, the board of education of the city, local, or exempted 5252
village school district, by a vote of two-thirds of all its 5253
members, may adopt a resolution declaring that the amount of 5254
taxes that can be raised by all tax levies the district is 5255
authorized to impose, when combined with state and federal 5256
revenues, will be insufficient to provide an adequate amount for 5257
the present and future requirements of the school district, and 5258
that it is therefore necessary to levy, for a specified number 5259
of years or for a continuing period of time, an annual tax for 5260
school district purposes on school district income, and to levy, 5261
for a specified number of years not exceeding ten or for a 5262
continuing period of time, an additional property tax in excess 5263
of the ten-mill limitation for the purpose of providing for the 5264
necessary requirements of the district, and declaring that the 5265
question of the school district income tax and property tax 5266
shall be submitted to the electors of the school district at a 5267
special election, which shall not be earlier than ninety days 5268
after certification of the resolution to the board of elections, 5269
and the date of which shall be consistent with section 3501.01 5270
of the Revised Code. The resolution shall specify all of the 5271
following: 5272

(1) The purpose for which the school district income tax 5273
is to be imposed and the rate of the tax, which shall be the 5274
rate set forth in the tax commissioner's certification rounded 5275
to the nearest one-fourth of one per cent; 5276

(2) Whether the income that is to be subject to the tax is 5277
taxable income of individuals and estates as defined in 5278
divisions (E) (1) (a) and (2) of section 5748.01 of the Revised 5279
Code or taxable income of individuals as defined in division (E) 5280
(1) (b) of that section. The specification shall be the same as 5281
the specification in the resolution adopted and certified under 5282
division (A) of this section. 5283

(3) The number of years the school district income tax 5284
will be levied, or that it will be levied for a continuing 5285
period of time; 5286

(4) The date on which the school district income tax shall 5287
take effect, which shall be the first day of January of any year 5288
following the year in which the question is submitted; 5289

(5) The amount of money it is necessary to raise for the 5290
purpose of providing for the necessary requirements of the 5291
district for each year the property tax is to be imposed; 5292

(6) The number of years the property tax will be levied, 5293
or that it will be levied for a continuing period of time; 5294

(7) The tax list upon which the property tax shall be 5295
first levied, which may be the current year's tax list; 5296

(8) The amount of the average tax levy, expressed in 5297
dollars for each one hundred thousand dollars of the county 5298
auditor's appraised value as well as in mills for each one 5299
dollar of taxable value, estimated by the county auditor under 5300
division (A) of this section. 5301

(C) A resolution adopted under division (B) of this 5302
section shall go into immediate effect upon its passage, and no 5303
publication of the resolution shall be necessary other than that 5304
provided for in the notice of election. Immediately after its 5305

adoption and at least ninety days prior to the election at which 5306
the question will appear on the ballot, the board of education 5307
shall certify a copy of the resolution, along with copies of the 5308
county auditor's certification and the resolution under division 5309
(A) of this section, to the board of elections of the proper 5310
county. The board of education shall make the arrangements for 5311
the submission of the question to the electors of the school 5312
district, and the election shall be conducted, canvassed, and 5313
certified in the same manner as regular elections in the 5314
district for the election of county officers. 5315

The resolution shall be put before the electors as one 5316
ballot question, with ~~a majority~~ at least a sixty per cent vote 5317
indicating approval of the school district income tax and the 5318
property tax. The board of elections shall publish the notice of 5319
the election in a newspaper of general circulation in the school 5320
district once a week for two consecutive weeks, or as provided 5321
in section 7.16 of the Revised Code, prior to the election. If 5322
the board of elections operates and maintains a web site, also 5323
shall post notice of the election on its web site for thirty 5324
days prior to the election. The notice of election shall state 5325
all of the following: 5326

(1) The questions to be submitted to the electors as a 5327
single ballot question; 5328

(2) The rate of the school district income tax; 5329

(3) The number of years the school district income tax 5330
will be levied or that it will be levied for a continuing period 5331
of time; 5332

(4) The annual proceeds of the proposed property tax levy 5333
for the purpose of providing for the necessary requirements of 5334

the district; 5335

(5) The number of years during which the property tax levy 5336
shall be levied, or that it shall be levied for a continuing 5337
period of time; 5338

(6) The estimated average additional tax rate of the 5339
property tax, expressed in dollars for each one hundred thousand 5340
dollars of the county auditor's appraised value as well as in 5341
mills for each one dollar of taxable value, outside the 5342
limitation imposed by Section 2 of Article XII, Ohio 5343
Constitution, as certified by the county auditor; 5344

(7) The time and place of the special election. 5345

(D) The form of the ballot on a question submitted to the 5346
electors under this section shall be as follows: 5347

"Shall the _____ school district be authorized to do both 5348
of the following: 5349

(1) Impose an annual income tax of _____ (state the 5350
proposed rate of tax) on the school district income of 5351
individuals and of estates, for _____ (state the number of 5352
years the tax would be levied, or that it would be levied for a 5353
continuing period of time), beginning _____ (state the date 5354
the tax would first take effect), for the purpose of _____ 5355
(state the purpose of the tax)? 5356

(2) Impose a property tax levy outside of the ten-mill 5357
limitation for the purpose of providing for the necessary 5358
requirements of the district in the sum of \$_____ 5359
(here insert annual amount the levy is to produce), estimated by 5360
the county auditor to average _____ mills for each \$1 5361
of taxable value, which amounts to \$_____ for each 5362
\$100,000 of the county auditor's appraised value, for 5363

_____ (state the number of years the tax is to be
imposed or that it will be imposed for a continuing period of
time), commencing in _____ (first year the tax is to be
levied), first due in calendar year _____ (first calendar
year in which the tax shall be due)?

	FOR THE INCOME TAX AND PROPERTY TAX	
	AGAINST THE INCOME TAX AND PROPERTY TAX	"

If the question submitted to electors proposes a school
district income tax only on the taxable income of individuals as
defined in division (E) (1) (b) of section 5748.01 of the Revised
Code, the form of the ballot shall be modified by stating that
the tax is to be levied on the "earned income of individuals
residing in the school district" in lieu of the "school district
income of individuals and of estates."

(E) The board of elections promptly shall certify the
results of the election to the tax commissioner and the county
auditor of the county in which the school district is located.
If ~~a majority~~ at least sixty per cent of the electors voting on
the question vote in favor of it:

(1) The income tax and the applicable provisions of
Chapter 5747. of the Revised Code shall take effect on the date
specified in the resolution.

(2) The board of education of the school district may make
the additional property tax levy necessary to raise the amount
specified on the ballot for the purpose of providing for the
necessary requirements of the district. The property tax levy
shall be included in the next tax budget that is certified to

the county budget commission. 5390

(F) (1) After approval of a question under this section, 5391
the board of education may anticipate a fraction of the proceeds 5392
of the school district income tax in accordance with section 5393
5748.05 of the Revised Code. Any anticipation notes under this 5394
division shall be issued as provided in section 133.24 of the 5395
Revised Code, shall have principal payments during each year 5396
after the year of their issuance over a period not to exceed 5397
five years, and may have a principal payment in the year of 5398
their issuance. 5399

(2) After the approval of a question under this section 5400
and prior to the time when the first tax collection from the 5401
property tax levy can be made, the board of education may 5402
anticipate a fraction of the proceeds of the levy and issue 5403
anticipation notes in an amount not exceeding the total 5404
estimated proceeds of the levy to be collected during the first 5405
year of the levy. Any anticipation notes under this division 5406
shall be issued as provided in section 133.24 of the Revised 5407
Code, shall have principal payments during each year after the 5408
year of their issuance over a period not to exceed five years, 5409
and may have a principal payment in the year of their issuance. 5410

(G) (1) The question of repeal of a school district income 5411
tax levied for more than five years may be initiated and 5412
submitted in accordance with section 5748.04 of the Revised 5413
Code. 5414

(2) A property tax levy for a continuing period of time 5415
may be reduced in the manner provided under section 5705.261 of 5416
the Revised Code. 5417

(H) No board of education shall submit a question under 5418

this section to the electors of the school district more than 5419
twice in any calendar year. If a board submits the question 5420
twice in any calendar year, one of the elections on the question 5421
shall be held on the date of the general election. 5422

(I) If the electors of the school district approve a 5423
question under this section, and if the last calendar year the 5424
school district income tax is in effect and the last calendar 5425
year of collection of the property tax are the same, the board 5426
of education of the school district may propose to submit under 5427
this section the combined question of a school district income 5428
tax to take effect upon the expiration of the existing income 5429
tax and a property tax to be first collected in the calendar 5430
year after the calendar year of last collection of the existing 5431
property tax, and specify in the resolutions adopted under this 5432
section that the proposed taxes would renew the existing taxes. 5433
The form of the ballot on a question submitted to the electors 5434
under division (I) of this section shall be as follows: 5435

"Shall the _____ school district be authorized to do 5436
both of the following: 5437

(1) Impose an annual income tax of _____ (state the 5438
proposed rate of tax) on the school district income of 5439
individuals and of estates to renew an income tax expiring at 5440
the end of _____ (state the last year the existing income tax 5441
may be levied) for _____ (state the number of years the tax 5442
would be levied, or that it would be levied for a continuing 5443
period of time), beginning _____ (state the date the tax would 5444
first take effect), for the purpose of _____ (state the 5445
purpose of the tax)? 5446

(2) Impose a property tax levy renewing an existing levy 5447
outside of the ten-mill limitation for the purpose of providing 5448

for the necessary requirements of the district in the sum of 5449
\$_____ (here insert annual amount the levy is to 5450
produce), estimated by the county auditor to average 5451
_____ mills for each \$1 of taxable value, which 5452
amounts to \$_____ for each \$100,000 of the county 5453
auditor's appraised value, for _____ (state the number 5454
of years the tax is to be imposed or that it will be imposed for 5455
a continuing period of time), commencing in _____ (first 5456
year the tax is to be levied), first due in calendar year 5457
_____ (first calendar year in which the tax shall be 5458
due)? 5459

	FOR THE INCOME TAX AND PROPERTY TAX	
	AGAINST THE INCOME TAX AND PROPERTY TAX	"

If the question submitted to electors proposes a school 5461
district income tax only on the taxable income of individuals as 5462
defined in division (E) (1) (b) of section 5748.01 of the Revised 5463
Code, the form of the ballot shall be modified by stating that 5464
the tax is to be levied on the "earned income of individuals 5465
residing in the school district" in lieu of the "school district 5466
income of individuals and of estates." 5467

(J) (1) If the electors of the school district approve a 5468
question under this section, and if the last calendar year the 5469
school district income tax is in effect and the last calendar 5470
year in which the property tax is collected are the same, the 5471
board of education of the school district may propose to submit 5472
under this section the combined question of all of the 5473
following: 5474

(a) The renewal of the school district income tax levied 5475

under this section, to take effect upon the expiration of the 5476
existing income tax; 5477

(b) The renewal of the property tax levied under this 5478
section, to be levied beginning in the tax year after the tax 5479
year in which the existing property tax expires; 5480

(c) The renewal of a property tax levied under section 5481
5705.194 of the Revised Code, regardless of the year it expires, 5482
to be levied beginning in the same tax year that the tax 5483
described in division (J) (1) (b) of this section is first levied. 5484

If the combined question is approved, the existing tax 5485
levied under section 5705.194 of the Revised Code may not be 5486
levied for the first tax year the renewal tax is levied or any 5487
following tax year. 5488

(2) In its resolution to be submitted to the tax 5489
commissioner and county auditor, the board of education shall 5490
include, in addition to the applicable requirements of division 5491
(A) of this section, a declaration of the necessity for the 5492
renewal of the property tax levied under section 5705.194 of the 5493
Revised Code, the purpose of the tax as specified under that 5494
section, and the necessity of the submission of the question of 5495
the renewal of the school district income tax and both property 5496
taxes to the electors of the district at a special election. Not 5497
later than ten days after receipt of the resolution, the county 5498
auditor shall make a separate calculation and certification with 5499
respect to the renewal tax described in division (J) (1) (c) of 5500
this section in the same manner as required by section 5705.195 5501
of the Revised Code. 5502

In its resolution adopted upon receipt of the 5503
commissioner's and county auditor's certifications, the board of 5504

education shall include, in addition to the applicable 5505
requirements of division (B) of this section, a declaration that 5506
the amount of taxes that can be raised by all tax levies the 5507
district is authorized to impose, when combined with state and 5508
federal revenues, will be insufficient to provide an adequate 5509
amount for the present and future requirements of the school 5510
district, and that it is therefore necessary to renew the 5511
existing property tax being levied in excess of the ten-mill 5512
limitation under section 5705.194 of the Revised Code for the 5513
purpose as specified in that section, for a specified number of 5514
years not exceeding ten or for a continuing period of time, and 5515
that the question of the renewal of the school district income 5516
tax and of both property taxes shall be submitted to the 5517
electors of the school district at a special election as 5518
described in division (B) of this section. With respect to the 5519
renewal tax described in division (J)(1)(c) of this section, the 5520
resolution shall specify the amount of money it is necessary to 5521
raise for the specified purpose for each calendar year the 5522
millage is to be imposed, the tax year that tax is to be first 5523
levied, and the estimated rate of that tax, expressed in dollars 5524
for each one hundred thousand dollars of the county auditor's 5525
appraised value as well as in mills for each one dollar of 5526
taxable value, as certified by the county auditor. 5527

(3) In addition to the requirements of division (C) of 5528
this section, the notice of election shall separately state, 5529
with respect to the renewal tax described in division (J)(1)(c) 5530
of this section, the annual proceeds of the proposed levy for 5531
the specified purpose; the number of years the proposed tax will 5532
be levied, or that it shall be levied for a continuing period of 5533
time; and the estimated rate of the proposed levy, expressed in 5534
dollars for each one hundred thousand dollars of the county 5535

auditor's appraised value as well as in mills for each one 5536
dollar of taxable value, as certified by the county auditor. 5537

(4) The form of the ballot on a question submitted to the 5538
electors under division (J) of this section shall be identical 5539
to the form of the ballot prescribed in division (I) of this 5540
section, except that the following shall be added after the 5541
third paragraph and in place of the voting box: "(3) Impose a 5542
property tax levy renewing an existing levy outside of the ten- 5543
mill limitation for the purpose of _____ (here insert 5544
purpose of levy as specified in section 5705.194 of the Revised 5545
Code and determined by the board of education) in the sum of \$ 5546
_____ (here insert annual amount the levy is to produce), 5547
estimated by the county auditor to average _____ mills for 5548
each \$1 of taxable value, which amounts to \$_____ for each 5549
\$100,000 of the county auditor's appraised value, for _____ 5550
(state the number of years the tax is to be imposed or that it 5551
will be imposed for a continuing period of time), commencing in 5552
_____ (first year the tax is to be levied), first due in 5553
calendar year _____ (first calendar year in which the tax 5554
shall be due)? 5555
5556

	FOR THE INCOME TAX AND PROPERTY TAXES	
	AGAINST THE INCOME TAX AND PROPERTY TAXES	"

If the existing property tax being levied under section 5557
5705.194 of the Revised Code is scheduled to expire in a tax 5558
year different from that of the existing property tax being 5559
levied under this section, the form of the ballot shall be 5560
modified by adding the following statement at the end of the 5561
paragraph prescribed in this division: "If approved, any 5562

remaining tax years on the existing levy will not be levied 5563
after tax year _____ (last tax year the tax will be levied), 5564
last due in _____ (last calendar year in which the tax shall 5565
be due). " 5566

(5) If ~~a majority~~ at least sixty per cent of the electors 5567
voting on the question submitted under division (J) of this 5568
section vote in favor of it, the board of education of the 5569
school district may, in addition to any other authorization in 5570
the Revised Code and prior to the time when the first tax 5571
collection from the renewal tax levy can be made, anticipate a 5572
fraction of the proceeds of the renewal levy described in 5573
division (J)(1)(c) of this section and issue anticipation notes 5574
in an amount not exceeding the total estimated proceeds of the 5575
levy to be collected during the first year of the levy. Any such 5576
anticipation notes shall be issued as provided in section 133.24 5577
of the Revised Code, shall have principal payments during each 5578
year after the year of their issuance over a period not to 5579
exceed five years, and may have a principal payment in the year 5580
of their issuance. 5581

(K) The question of a renewal levy under division (I) or 5582
(J) of this section shall not be placed on the ballot unless the 5583
question is submitted on a date on which a special election may 5584
be held under section 3501.01 of the Revised Code, except for 5585
the first Tuesday after the first Monday in August, during the 5586
last year the existing property tax levy described in division 5587
(J)(1)(b) of this section may be extended on the real and public 5588
utility property tax list and duplicate, or at any election held 5589
in the ensuing year. 5590

The failure by the electors to approve the question of a 5591
renewal levy under division (I) or (J) of this section does not 5592

terminate the authority previously granted by the electors to 5593
levy the taxes proposed to be renewed for their previously 5594
approved duration. 5595

(L) If the electors of the school district approve a 5596
question under this section, the board of education of the 5597
school district may propose to renew any of the existing taxes 5598
as individual ballot questions in accordance with section 5599
5748.02 of the Revised Code, for the school district income tax, 5600
or section 5705.194 of the Revised Code, for the property tax or 5601
taxes. 5602

Section 2. That existing sections 128.35, 128.37, 128.38, 5603
306.70, 307.697, 322.02, 345.02, 353.06, 511.07, 715.691, 5604
715.70, 715.71, 715.72, 718.04, 718.09, 718.10, 757.02, 3318.06, 5605
4301.421, 4504.02, 4504.15, 4504.21, 5739.021, 5739.026, 5606
5739.09, 5743.021, 5743.024, 5743.026, 5748.021, 5748.03, 5607
5748.08, and 5748.09 of the Revised Code are hereby repealed. 5608