

**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**

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|                                                   |    |
|---------------------------------------------------|----|
| 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:**

|                                                                 |    |
|-----------------------------------------------------------------|----|
| <b>Section 1.</b> 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 |

|                                                                    |    |
|--------------------------------------------------------------------|----|
| <b>Sec. 128.35.</b> (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  
355

|  |     |
|--|-----|
|  | 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.

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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

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|  |                        |
|--|------------------------|
|  | 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  
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|--|------------------------------------|
|  | 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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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 3562  
tax under division (M) of this section to provide that proceeds 3563  
from the tax shall be used by the board as described in division 3564  
(H) of section 307.695 of the Revised Code, may, at any time by 3565  
a resolution adopted by a majority of the members of the board, 3566  
amend the resolution levying a tax under division (A) of this 3567  
section to provide for an increase in the rate of that tax up to 3568  
seven per cent on each transaction; to provide that revenue from 3569  
the increase in the rate shall be used as described in division 3570  
(H) of section 307.695 of the Revised Code or be spent solely to 3571  
make contributions to the convention and visitors' bureau 3572  
operating within the county to be used specifically for 3573  
promotion, advertising, and marketing of the region in which the 3574  
county is located; and to provide that the rate in excess of the 3575  
three per cent levied under division (A) of this section shall 3576  
remain in effect at the rate at which it is imposed for the 3577  
duration of the period during which any agreement is in effect 3578  
that was entered into under section 307.695 of the Revised Code 3579  
by the board of county commissioners levying a tax under 3580  
division (A) of this section, the duration of the period during 3581  
which any securities issued by the board under division (I) of 3582  
section 307.695 of the Revised Code are outstanding, or the 3583  
duration of the period during which the board owns a project as 3584  
defined in section 307.695 of the Revised Code, whichever 3585  
duration is longest. The amendment also shall provide that no 3586  
portion of that revenue need be returned to townships or 3587  
municipal corporations as would otherwise be required under 3588  
division (A) of this section. 3589

(C) (1) As used in division (C) of this section, "cost" and 3590  
"facility" have the same meanings as in section 351.01 of the 3591  
Revised Code, and "convention center" has the same meaning as in 3592

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 5364  
imposed or that it will be imposed for a continuing period of 5365  
time), commencing in \_\_\_\_\_ (first year the tax is to be 5366  
levied), first due in calendar year \_\_\_\_\_ (first calendar 5367  
year in which the tax shall be due)? 5368

5369

|  |                                         |   |
|--|-----------------------------------------|---|
|  | FOR THE INCOME TAX AND PROPERTY TAX     | " |
|  | AGAINST THE INCOME TAX AND PROPERTY TAX |   |

If the question submitted to electors proposes a school 5370  
district income tax only on the taxable income of individuals as 5371  
defined in division (E) (1) (b) of section 5748.01 of the Revised 5372  
Code, the form of the ballot shall be modified by stating that 5373  
the tax is to be levied on the "earned income of individuals 5374  
residing in the school district" in lieu of the "school district 5375  
income of individuals and of estates." 5376

(E) The board of elections promptly shall certify the 5377  
results of the election to the tax commissioner and the county 5378  
auditor of the county in which the school district is located. 5379  
If ~~a majority~~ at least sixty per cent of the electors voting on 5380  
the question vote in favor of it: 5381

(1) The income tax and the applicable provisions of 5382  
Chapter 5747. of the Revised Code shall take effect on the date 5383  
specified in the resolution. 5384

(2) The board of education of the school district may make 5385  
the additional property tax levy necessary to raise the amount 5386  
specified on the ballot for the purpose of providing for the 5387  
necessary requirements of the district. The property tax levy 5388  
shall be included in the next tax budget that is certified to 5389

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

|  |                                           |   |
|--|-------------------------------------------|---|
|  | 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