As Introduced

136th General Assembly
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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, 307.697, 322.02, 345.02, 353.06, 511.07, 715.691, 715.70, 715.71, 715.72, 718.04, 718.09, 718.10, 757.02, 3318.06, 4301.421, 4504.02, 4504.15, 4504.21, 5739.021, 5739.026, 5739.09, 5743.021, 5743.024, 5743.026, 5748.021, 5748.03, 5748.08, and 5748.09 and to enact section 5705.17 of the Revised Code to increase the approval threshold required for passage of local taxes subject to voter approval.

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

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

Sec. 128.35. (A)(1) For the purpose of paying the costs of establishing, equipping, and furnishing one or more public safety answering points as part of a countywide 9-1-1 system effective under division (B) of section 128.08 of the Revised Code and paying the expense of administering and enforcing this section, the board of county commissioners of a county, in accordance with this section, may fix and impose, on each lot or parcel of real property in the county that is owned by a person, municipal corporation, township, or other political subdivision and is improved, or is in the process of being improved, reasonable charges to be paid by each such owner. The charges shall be sufficient to pay only the estimated allowed costs and shall be equal in amount for all such lots or parcels.

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

(B) Any board adopting a resolution under this section pursuant to a final plan initiating the establishment of a 9-1-1 system or pursuant to an amendment to a final plan shall adopt the resolution within sixty days after the board receives the final plan for the 9-1-1 system pursuant to division (B)(1) of section 128.07 of the Revised Code. The board by resolution may 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 imposing a monthly charge on telephone access lines to pay for the equipment costs of establishing and maintaining no more than three public safety answering points of a countywide 9-1-1 system, which public safety answering points shall be only twenty-four-hour dispatching points already existing in the county. The resolution shall state the amount of the charge, which shall not exceed fifty cents per month, and the month the charge will first be imposed, which shall be no earlier than four months after the special election held pursuant to this section. Each residential and business telephone company customer within the area served by the 9-1-1 system shall pay the monthly charge for each of its residential or business customer access lines or their equivalent.

Before adopting a resolution under this division, the board of county commissioners shall hold at least two public hearings on the proposed charge. Before 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 state the amount of the proposed charge, an explanation of the necessity for the charge, and the date, time, and location of each of the hearings.

(C) A resolution adopted under division (B) of this section shall direct the board of elections to submit the question of imposing the charge to the electors of the county at a special election on the day of the next primary or general election in the county. The board of county commissioners shall certify a copy of the resolution to the board of elections not less than ninety days before the day of the special election. No resolution adopted under division (B) of this section shall take effect unless approved by ~~a majority~~ at least sixty per cent of the electors voting upon the resolution at an election held pursuant to this section.

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

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

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

Sec. 128.38. (A) This section applies only to a county that has a final plan for a countywide 9-1-1 system that 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.

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

Before adopting a resolution under this division, the board of county commissioners shall hold at least two public hearings on the proposed charge. Before 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 state the amount of the proposed charge, an explanation of the necessity for the charge, and the date, time, and location of each of the hearings.

(C) A resolution adopted under division (B) of this section shall direct the board of elections to submit the question of imposing the charge to the electors of the county at a special election on the day of the next primary or general election in the county. The board of county commissioners shall certify a copy of the resolution to the board of elections not less than ninety days before the day of the special election. No resolution adopted under division (B) of this section shall take effect unless approved by ~~a majority~~ <u>at least sixty per cent</u> of the electors voting upon the resolution at an election held pursuant to this section.

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

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

(E) Nothing in this chapter precludes a final plan adopted in accordance with those sections from being amended to provide that, by agreement included in the plan, a public safety answering point of another countywide 9-1-1 system is the public safety answering point of a countywide 9-1-1 system funded through a monthly charge imposed in accordance with this section. In that event, the county for which the public safety answering point is provided shall be deemed the subdivision operating the public safety answering point for purposes of this chapter, except that, for the purpose of division (D) of section 128.03 of the Revised Code, the county shall pay only so much of the costs associated with establishing, equipping, furnishing, operating, or maintaining the public safety answering point specified in the agreement included in the final plan.

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

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

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

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

"Shall a(n) ________________ (sales and use) _____________ tax be levied by the __________________ (here insert name of the county or regional transit authority) for the purpose of ________________ (here insert the purpose or purposes of the levy) at a rate not exceeding ___________________ (here insert percentage) per cent for ________________ (here insert number of years the tax is to be in effect, or that it is to be in effect for a continuing period of time)?"

If the tax proposed to be levied is a continuation of an existing tax, whether at the same rate or at an increased or reduced rate, or an increase in the rate of an existing tax, the notice and ballot form shall so state. If one of the purposes of the proposed tax is to fund public infrastructure projects as described in section 306.353 of the Revised Code, the notice and ballot shall also so state. When specified in a resolution adopted under section 5739.023 of the Revised Code, the notice and ballot may also state the percentage of the tax proceeds to be allocated among each of the purposes of the proposed tax and, if one of the purposes is to provide general revenue for the transit authority, the percentage of the proceeds to be allocated among the specific projects, functions, or other uses to be funded by that general revenue.

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

Sec. 307.697. (A) For the purpose of section 307.696 of the Revised Code 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 of a county may levy a tax not to exceed three dollars on each gallon of spirituous liquor sold to or purchased by liquor permit holders for resale, and sold at retail by the state or pursuant to a transfer agreement entered into under Chapter 4313. of the Revised Code, in the county. The tax shall be levied on the number of gallons so sold. The tax may be levied for any number of years not exceeding twenty.

The tax shall be levied pursuant to a resolution of the board of 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 purposes for which the tax is levied. The 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 the electors, the tax takes 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 division of liquor control at least sixty days prior to the date on which the tax is to become effective.

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

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

"For the purpose of paying not more than one-half of the costs of providing a public sports facility together with related redevelopment and economic development projects, shall (an) excise tax(es) be levied by __________ county at the rate of ______ (dollars on each gallon of spirituous liquor sold in the county, cents per gallon on the sale of beer at wholesale in the county, cents per gallon on the sale of wine and mixed beverages at wholesale in the county, cents per gallon on the sale of cider at wholesale in the county, or mills per cigarette on the sale of cigarettes at wholesale in the county), for ______ years?

	Yes
	No

"

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

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

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

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

(2) The tax may be levied pursuant to a resolution adopted by a majority of the members of the board of county commissioners not later than September 1, 2015, and approved by a majority of the electors of the county voting on the question of levying the tax. The board of county commissioners shall certify a copy of the resolution to the board of elections immediately upon adopting a resolution under division (D)(2) of this section. The 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. The form of the ballot shall be as prescribed by division (C) of this section, except that the phrase "paying not more than one-half of the costs of providing a sports facility together with related redevelopment and economic development projects" shall be replaced by the phrase "paying the costs of constructing, renovating, improving, or repairing a sports facility and reimbursing a county for costs incurred by the county in the construction of a sports facility," and the phrase ", beginning __________ (here insert the earliest date the tax would take effect)" shall be appended after "years." A board of county commissioners submitting the question of a tax under division (D)(2) of this section may submit the question of a tax under division (B)(2) of section 4301.421 or division (C)(2) of section 5743.024 of the Revised Code as a single question, and

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

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

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

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

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

Sec. 322.02. (A) For the purpose of paying the costs of enforcing and administering the tax and providing additional general revenue for the county, any county may levy and collect a tax to be known as the real property transfer tax on each deed conveying real property or any interest in real property located wholly or partially within the boundaries of the county at a rate not to exceed thirty cents per hundred dollars for each one hundred dollars or fraction thereof of the value of the real property or interest in real property located within the boundaries of the county granted, assigned, transferred, or otherwise conveyed by the deed. The tax shall be levied pursuant to a resolution adopted by the board of county commissioners of the county and, except as provided in division (A) of section 322.07 of the Revised Code, shall be levied at a uniform rate upon all deeds as defined in division (D) of section 322.01 of the Revised Code. Prior to the adoption of any such resolution, the board of county commissioners shall conduct two public hearings thereon, the second hearing to be not less than three nor more than ten days after the first. Notice of the date, time, and place of the hearings shall be given by publication once a week on the same day of the week for two consecutive weeks using at least one of the following methods:

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

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

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

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

(B) No resolution levying a real property transfer tax pursuant to this section or a manufactured home transfer tax pursuant to section 322.06 of the Revised Code shall be effective sooner than thirty days following its adoption. Such a resolution is subject to a referendum as provided in sections 305.31 to 305.41 of the Revised Code, unless the resolution is adopted as an emergency measure necessary for the immediate preservation of the public peace, health, or safety, in which case it shall go into immediate effect. An emergency measure must receive an affirmative vote of all of the members of the board of commissioners, and shall state the reasons for the necessity. A resolution may direct the board of elections to submit the question of levying the tax 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 such resolution shall go into effect unless approved by ~~a majority~~ at least sixty per cent of those voting upon it.

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

~~the proposition.~~

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.

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.

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.

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.

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

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

"An excise tax on all transactions by which lodging in a hotel is or is to be furnished to transient guests within the territory of the (name of impacted lake district) ___________ for the purpose of __________ at a rate of _________ for ____________ (number of years the tax is to be levied).

	For the Excise Tax
	Against the Excise Tax

"

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

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

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

with a municipal corporation.

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

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

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

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

(C) The contract shall set forth each contracting party's contribution to the joint economic development zone. The contributions may be in any form that the contracting parties agree to, and may include, but are not limited to, the provision of services, money, or equipment. The contract may be amended, renewed, or terminated with the consent of the contracting parties, subject to division (K) of this section. The contract shall continue in existence throughout the term it specifies and shall be binding on the contracting parties and on any entities succeeding to the contracting parties. If the contract is approved by the electors of any contracting party under division (F) of this section or substantially amended after the effective date of H.B. 289 of the 130th general assembly, June 5, 2014, the contracting parties shall include within the contract or the amendment to the contract an economic development plan for the zone, a schedule for the implementation or provision of any new, expanded, or additional services, facilities, or improvements within the zone or in the area surrounding the zone, and any provisions necessary for the contracting parties to create a joint economic development review council in compliance with section 715.692 of the Revised Code.

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

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

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

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

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

(E) After the public hearings required under division (D) of this section have been held and the economic development plan has been approved under division (D) of section 715.692 of the Revised Code, and before January 1, 2015, each contracting party may enact an ordinance or resolution approving the contract to designate a joint economic development zone. After each contracting party has enacted an ordinance or resolution, the clerk of the legislative authority of a municipal corporation that is a contracting party and the fiscal officer of a township that is a contracting party shall file with the board of elections of each county within which a contracting party is located a copy of the ordinance or resolution approving the contract and shall direct the board of elections to submit the ordinance or resolution to the electors of the contracting party on the day of the next general, primary, or special election occurring at least ninety days after the ordinance or resolution is filed with the board of elections. If any of the contracting parties is a township, however, then only the township or townships shall submit the resolution to the electors. The board of elections shall not submit an ordinance or resolution filed under this division to the electors at any election occurring on or after January 1, 2015.

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

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

	FOR THE ORDINANCE AND CONTRACT
	AGAINST THE ORDINANCE AND CONTRACT

"

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

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

	FOR THE ORDINANCE AND CONTRACT
	AGAINST THE ORDINANCE AND CONTRACT

"

If a majority of the electors of each contracting party voting on the issue vote for the ordinance or resolution and contract, the ordinance or resolution shall become effective immediately and the contract shall go into effect immediately or in accordance with its terms.

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

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

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

(H) The contract may grant to the board of directors appointed under division (G) of this section the power to adopt a resolution to levy an income tax within the zone. The income tax shall be used for the purposes of the zone and for the purposes of the contracting parties pursuant to the contract. Not less than fifty per cent of the revenue from the tax shall be used solely to provide the new, expanded, or additional services, facilities, or improvements specified in the economic development plan until all such services, facilities, or improvements have been completed as specified in that plan. The income tax may be levied in the zone based on income earned by persons working within the zone and on the net profits of businesses located in the zone. The income tax is subject to Chapter 718. of the Revised Code, except that ~~a vote~~ approval shall be required by ~~the~~ at least sixty per cent of electors residing in the zone to approve the rate of income tax unless a majority of the electors residing within the zone, as determined by the total number of votes cast in the zone for the office of governor at the most recent general election for that office, submit a petition to the board requesting that the election provided for in division (H)(1) of this section not be held. If no electors reside within the zone, then division (H)(3) of this section applies. 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.

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

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

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

(3) If no electors reside in the zone, no election for the approval or rejection of an income tax shall be held under this section, provided that where no electors reside in the zone, 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.

(4) The board of directors of a zone 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 zone.

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

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

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

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

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

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

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

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

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

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

(3) Municipal corporations or townships that are part of

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

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

(B)(1) One or more municipal corporations and one or more townships may enter into a contract approved by the legislative authority of each contracting party pursuant to which they create as a joint economic development district an area or areas for the purpose of facilitating economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in the state and in the area of the contracting parties. A municipal corporation described in division (A)(4) of this section may enter into a contract with other municipal corporations and townships to create a new joint economic development district. In a district that includes a municipal corporation described in division (A)(4) of this section, the territory of each of the contracting parties shall be contiguous to the territory of at least one other contracting party, or contiguous to the territory of a township or municipal corporation that is contiguous to another contracting party, even if the intervening township or municipal corporation is not a contracting party. The area or areas of land to be included in the district shall not include any parcel of land owned in fee by a municipal corporation or a township or parcel of land that is leased to a municipal corporation or a township, unless the municipal corporation or township is a party to the contract or unless the municipal corporation or township has given its consent to have its parcel of land included in the district by the adoption of a resolution. As used in this division, "parcel of land" means any parcel of land owned by a municipal corporation or a township for at least a six-month period within a five-year period prior to the creation of a district, but "parcel of land" does not include streets or public ways and sewer, water, and other utility lines whether owned in fee or otherwise.

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

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

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

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

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

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

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

(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;

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

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

(D)(1) The contract creating the district shall set forth or provide for the amount or nature of the contribution of each municipal corporation and township to the development and operation of the district and may provide for the sharing of the costs of the operation of and improvements for the district. The contributions may be in any form to which the contracting municipal corporations and townships agree and may include but are not limited to the provision of services, money, real or personal property, facilities, or equipment. The contract may provide for the contracting parties to share revenue from taxes levied on property by one or more of the contracting parties if those revenues may lawfully be applied to that purpose under the 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 those services, facilities, or improvements, or expanded or additional capacity for or enhancement of existing services, facilities, or improvements, required herein have been provided within the two-year period prior to the execution of the contract.

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

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

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

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

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

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

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

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

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

(F) The contract shall enumerate the specific powers, duties, and functions of the board of directors of a district, and the contract 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 shall follow the provisions of Chapter 718. of the Revised Code, except that a vote shall be required by the electors residing in the district to approve the rate of income tax. If no electors reside within the district, then division (F)(4) of this section applies. 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.

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

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

subject to a referendum as provided in division (F)(2) of this section. Any resolution of the board of directors levying an income tax that is adopted subsequent to one hundred eighty days after the first meeting of the board of directors shall be subject to an initiative proceeding to amend or repeal the resolution levying the income tax as provided in division (F)(2) of this section. When a referendum petition, signed by ten per cent of the number of electors in the district who voted for the office of governor at the most recent general election for the office of governor, is filed with the county auditor of each county within which a party to the contract is located within thirty days after the resolution is adopted by the board or when an initiative petition, signed by ten per cent of the number of electors in the district who voted for the office of governor at the most recent general election for the office of governor, is filed with the county auditor of each such county ordering that a resolution to amend or repeal a prior resolution levying an income tax be submitted to the electors within the district for their approval or rejection, the county auditor of each such county, after ten days and not later than four p.m. of the ninetieth day before the election, shall certify the text of the resolution to the board of elections of that county. The county auditor of each such county shall retain the petition. The board of elections shall submit the resolution to such electors, for their approval or rejection, at the next general, primary, or special election occurring subsequent to ninety days after the certifying of such petition to the board of elections.

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

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

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

(5) 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 paid to other such districts or municipal corporations where the residents work, as credits provided to residents of the municipal corporation administering the income tax.

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

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

731.40 of the Revised Code.

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

(H) The powers and authorizations granted pursuant to this section or section 715.71 of the Revised Code are in addition to and not in derogation of all other powers granted to municipal corporations and townships pursuant to law. When exercising a power or performing a function or duty under a contract authorized pursuant to this section or section 715.71 of the Revised Code, a municipal corporation may exercise all of 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. When exercising a power or performing a function or duty under a contract authorized pursuant to this section or section 715.71 of the Revised Code, a township may exercise all of the powers of a township, and may perform all the functions and duties of a township, within the district, pursuant to and to the extent consistent with the contract. The district board of directors has no powers except those specifically set forth in the contract as agreed to by the participating parties. No political subdivision shall authorize or grant any tax exemption pursuant to Chapter 1728. or section 3735.67, 5709.62, 5709.63, or 5709.632 of the Revised Code on any property located within the district without the consent of the contracting parties. The prohibition for any tax exemption pursuant to this division shall not apply to any exemption filed, pending, or approved, or for which an agreement has been entered into, before the effective date of the contract entered into by the parties.

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

(J) A contract creating a joint economic development district under this section or section 715.71 of the Revised Code may designate property as a community entertainment district or may be amended to designate property as a community entertainment district as prescribed in division (D) of section 4301.80 of the Revised Code. A joint economic development district contract or amendment designating a community entertainment district shall include all information and documentation described in divisions (B)(1) through (6) of section 4301.80 of the Revised Code. The public notice required under division (D)(2) of this section and division (C) of section 715.71 of the Revised Code shall specify that the contract designates a community entertainment district and describe the location of that district. Except as provided in division (F) of section 4301.80 of the Revised Code, an area designated as a community entertainment district under a joint economic development district contract shall not lose its designation even if the contract is canceled or terminated.

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

(L) After the creation of a joint economic development district described in division (A)(2) of this section, a municipal corporation that is a contracting party may cease to own property included in the district, but such property shall continue to be included in the district and subject to the terms of the contract.

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

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

Revised Code.

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

(D) 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, the municipal corporation and the township jointly shall file with the legislative authority of each county within which a party to the contract is located all of the following:

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

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

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

(E) Within thirty days after the filing under division (D) of this section, the legislative authority of each county within which a party to the contract is located shall adopt a resolution acknowledging the receipt of the required documents, approving the creation of the joint economic development district, and directing that the resolution of the board of township trustees approving the contract be submitted to the electors of the township for approval at the next succeeding general, primary, or special election. The legislative authority of the county shall file with the board of elections at least ninety days before the day of the election a copy of the resolution of the board of township trustees approving the contract. The resolution of the legislative authority of the county also shall specify the date the election is to be held and shall direct the board of elections to conduct the election in the township. If the resolution of the legislative authority of the county is not adopted within the thirty-day period after the filing under division (D) of this section, the joint economic development district shall be deemed approved by the county legislative authority, and the board of township trustees shall file its resolution with the board of elections for submission to the electors of the township for approval at the next succeeding general, primary, or special election. The filing shall occur at least ninety days before the specified date the election is to be held and shall direct the board of elections to conduct the election in the township.

The ballot shall be in the following form:

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

	FOR THE RESOLUTION AND CONTRACT
	AGAINST THE RESOLUTION AND CONTRACT

"

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

(F) The contract creating the district shall set forth or provide for the amount or nature of the contribution of each municipal corporation and township to the development and operation of the district and may provide for the sharing of the costs of the operation of and improvements for the district. The contributions may be in any form to which the contracting municipal corporations and townships agree and may include but are not limited to the provision of services, money, real or personal property, facilities, or equipment. The contract may provide for the contracting parties to share revenue from taxes levied on property by one or more of the contracting parties if those revenues may lawfully be applied to that purpose under the 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 paid to other districts or municipal corporations where the residents work, as credits provided to residents of the municipal corporation administering the income tax.

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

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

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

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

created under this section.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(D) If, on or after December 30, 2008, but on or before June 30, 2009, one or more municipal corporations and one or more townships enter into a contract or amend an existing contract under this section, one or more counties in which all of those municipal corporations or townships are located also may enter into the contract as a contracting party or parties.

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

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

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

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

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

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

(F)(1) The contract creating a joint economic development district shall provide for the amount or nature of the contribution of each contracting party to the development and operation of the district and may provide for the sharing of the costs of the operation of and improvements for the district. The contributions may be in any form to which the contracting parties agree and may include, but are not limited to, the provision of services, money, real or personal property, facilities, or equipment.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(b) An analysis of the anticipated sources for funding the costs of the public utilities infrastructure needed to serve the district and a projection of when such funds will be available and when such costs are likely to be incurred;

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

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

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

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

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

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

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

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

(3) of this section;

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

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

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

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

(J)(1) Before any of the contracting parties approves a contract under division (K) of this section, the contracting parties shall circulate one or more petitions to record owners of real property located within the proposed joint economic development district and owners of businesses operating within the proposed district. The petitions shall state that all of the documents described in divisions (I)(1)(a) to (c) of this section are available for public inspection in the office of the clerk of the legislative authority of each municipal corporation and county that is a contracting party or the office of the fiscal officer of each township that is a contracting party. The petitions shall clearly indicate that, by signing the petition, the record owner or owner consents to the proposed joint economic development district.

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

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

(K)(1) After the public hearings required under division (I) of this section have been held and the petitions described in division (J) of this section have been signed by the majority of the record owners of real property located within the proposed joint economic development district and by a majority of the owners of businesses, if any, operating within the proposed district, each contracting party may adopt an ordinance or resolution approving the contract to create a joint economic development district. Not later than ten days after all of the contracting parties have adopted ordinances or resolutions approving the district contract, each contracting party shall give notice of the proposed district to all of the following:

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

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

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

(L)(1) The contracting parties may amend the joint economic development district contract to add any area that was not originally included in the district if the area satisfies the criteria prescribed under division (E) of this section. The contracting parties may also amend the district contract to remove any area originally included in the district or exclude one or more parcels located within the district pursuant to division (E)(2) of this section.

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

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

(4) The contracting parties to a joint economic

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FOR THE RESOLUTION AND CONTRACT

AGAINST THE RESOLUTION AND CONTRACT"

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

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

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

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

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

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

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

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

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

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

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

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

(e) One member representing the counties that are contracting parties, or, if no contracting party is a county, one member selected by the members described in divisions (P)(1)(a) to (d) of this section.

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

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

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

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

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

(c) One member representing the counties that are contracting parties, or if no contracting party is a county, one member selected by the members described in divisions (P)(2)(a) and (b) of this section.

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

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

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

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

(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 date of the district contract.

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

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

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

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

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

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

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

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

(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 duty under a contract entered into under division (D) of this section, a county may exercise all of the powers of a county, and may perform all the functions and duties of a county, within the district pursuant to and to the extent consistent with the contract.

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

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

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

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

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

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

(3) The rate of the tax;

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

(5) The purpose or purposes of the tax;

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

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

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

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

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

	FOR THE INCOME TAX
	AGAINST THE INCOME TAX

"

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

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

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

(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 which, the municipal corporation will make payments to the school district. The tax shall otherwise comply with the provisions and limitations specified in this chapter.

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

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

(2) A municipal corporation that shares the same territory as a city, local, or exempted village school district, to the extent that not more than five per cent of the territory of the municipal corporation is located outside the school district, more than five per cent but not more than ten per cent of the territory of the school district is located outside the municipal corporation, and that portion of the territory of the school district that is located outside the municipal corporation is located entirely 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 (B) of this section.

(B) The legislative authority of a municipal corporation to which 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 through payment to the district of not less than twenty-five per cent of the revenue generated by the tax, except that the legislative authority may not propose to levy the income tax on the incomes of nonresident individuals. Prior to proposing the tax, the legislative authority shall negotiate and enter into a written agreement with the board of education of the school district specifying the tax rate, the percentage of tax revenue to be paid to the school district, the purpose for which the school district will use the money, the first year the tax will be levied, which shall be the first year after the year in which the levy is approved or any later year, the date of the special election on the question of the tax, and the method and schedule by which the municipal corporation will make payments to the school district. The special election shall be held on a day specified in division (D) of section 3501.01 of the Revised Code, except that the special election may not be held on the day for holding a primary election as authorized by the municipal corporation's charter unless the municipal corporation is to have a primary election on that day.

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

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

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

	For the income tax
	Against the income tax

"

(D) If the question is approved by ~~a majority~~ at least sixty per cent of the electors, the municipal corporation shall impose the income tax beginning on the first day of January of the year specified in the ordinance. The proceeds of the levy may be used only for the specified purposes, including payment of the specified percentage to the school district.

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

(B) The legislative authorities of the municipal corporations in a group of municipal corporations to which this section applies each may propose to the electors an income tax, to be levied in concert with income taxes in the other municipal corporations of the group, except that a legislative authority may not propose to levy the income tax on the incomes of individuals who do not reside in the municipal corporation. One of the purposes of such a tax shall be to provide financial assistance to the school district through payment to the district of not less than twenty-five per cent of the revenue generated by the tax. Prior to proposing the taxes, the legislative authorities shall negotiate and enter into a written agreement with each other and with the board of education of the school district specifying the tax rate, the percentage of the tax revenue to be paid to the school district, the first year the tax will be levied, which shall be the first year after the year in which the levy is approved or any later year, and the date of the election on the question of the tax, all of which shall be the same for each municipal corporation. The agreement also shall state the purpose for which the school district will use the money, and specify the method and schedule by which each municipal corporation will make payments to the school district. The special election shall be held on a day specified in division (D) of section 3501.01 of the Revised Code, including a day on which all of the municipal corporations are to have a primary election.

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

(C) For each of the municipal corporations, the board of elections shall make the necessary arrangements for the submission of the question to the electors, and shall conduct the election in the same manner as any other municipal income tax election. For each of the municipal corporations, notice of the election shall be published in a newspaper of general circulation in the municipal corporation once a week for four consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. The notice shall include a statement of the rate and municipal corporation and school district purposes of the income tax, the percentage of tax revenue that will be paid to the school district, and the first year the tax will be levied, and an explanation that the tax will not be levied unless an identical tax is approved by the electors of each of the other municipal corporations in the group. The ballot shall be in the following form:

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

	For the income tax
	Against the income tax

"

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The resolution of the school district board, in addition to meeting other applicable requirements of section 133.18 of the Revised Code, shall state that the amount of bonds to be issued will be an amount equal to the school district's portion of the basic project cost, and state the maximum maturity of the bonds which may be any number of years not exceeding the term calculated under section 133.20 of the Revised Code as determined by the board. In estimating the amount of bonds to be issued, the board shall take into consideration the amount of moneys then in the bond retirement fund and the amount of moneys to be collected for and disbursed from the bond retirement fund during the remainder of the year in which the resolution of necessity is adopted.

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

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

If the bonds are to be issued in more than one series, the board of education, when filing copies of the resolution with the board of elections as required by division (D) of section 133.18 of the Revised Code, may direct the board of elections to include in the notice of election the principal amount and approximate date of each series, the maximum number of years over which the principal of each series may be paid, the estimated additional average property tax levy for each series, and the first calendar year in which the tax is expected to be due for each series, in addition to the information required to be stated in the notice under divisions (E)(3)(a), (b), (c), (e), and (f) of section 133.18 of the Revised Code.

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

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

Shall bonds be issued by the ____________ (here insert name of school district) school district to pay the local share of school construction under the State of Ohio Classroom Facilities Assistance Program in the principal amount of $____________ (here insert principal amount of the bond issue), to be repaid annually over a maximum period of ____________ (here insert the maximum number of years over which the principal of the bonds may be paid) years, and an annual levy of property taxes be made outside the ten-mill limitation, estimated by the county auditor to average over the repayment period of the bond issue ____________ mills for each $1 of taxable value, which amounts to $____________ for each $100,000 of the county auditor's appraised value to pay the annual debt charges on the bonds and to pay debt charges on any notes issued in anticipation of the bonds?"

and, unless the additional levy of taxes is not required pursuant to division (C) of section 3318.05 of the Revised Code,

"Shall an additional levy of taxes be made for a period of twenty-three years to benefit the ____________ (here insert name of school district) school district, the proceeds of which shall be used to pay the cost of maintaining (or upgrading if approved by the commission) the classroom facilities included in the project, that the county auditor estimates will collect $_____ annually, at the rate of __________ (here insert the number of mills, which shall not be less than one-half mill) mills for each $1 of taxable value, which amounts to $________ for each $100,000 of the county auditor's appraised value?

	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 series and the board of education so elects, the form of the ballot shall be as prescribed in section 3318.062 of the Revised Code. If the board of education elects the form of the ballot prescribed in that section, it shall so state in the resolution adopted under this section.

(D) If it is necessary for the school district to acquire a site for the classroom facilities to be acquired pursuant to sections 3318.01 to 3318.20 of the Revised Code, the district board may propose either to issue bonds of the board or to levy a tax to pay for the acquisition of such site, and may combine the question of doing so with the questions specified in division (B) of this section. Bonds issued under this division for the purpose of acquiring a site are a general obligation of the school district and are Chapter 133. securities.

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

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

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

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

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

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

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

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

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.

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

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 purposes for which the tax is levied. The election may be held on the date of a general election 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 the electors, 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 and the certification of the board of elections shall be certified to the tax commissioner at least sixty days prior to the date on which the tax is to become effective.

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

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

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

(2) The tax may be levied pursuant to a resolution adopted by a majority of the members of the board of county commissioners not later than September 1, 2015, and approved by ~~a majority~~ at least sixty per cent of the electors of the county voting on the question of levying the tax. The board of county commissioners shall certify a copy of the resolution to the board of elections immediately upon adopting a resolution under division (D)(2) of this section. The 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. The form of the ballot shall be as prescribed by division (C) of section 307.697 of the Revised Code, except that the phrase "paying not more than one-half of the costs of providing a sports facility together with related redevelopment and economic development projects" shall be replaced by the phrase "paying the costs of constructing,

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

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

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

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

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

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

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

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

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

Sec. 4504.15. For the purpose of paying the costs of enforcing and administering the tax provided for in this section; for the various purposes stated in section 4504.02 of the Revised Code; and to supplement revenue already available for those purposes, any county may, by resolution adopted by its board of county commissioners, levy an annual license tax, that shall be in addition to the tax levied by sections 4503.02, 4503.07, and 4503.18 of the Revised Code, upon the operation of motor vehicles upon the public roads and highways. The tax shall be at the rate of five dollars per motor vehicle on all motor vehicles the district of registration of which, as defined in section 4503.10 of the Revised Code, is located in the county levying the tax but is not located within any municipal corporation levying the tax authorized by section 4504.17 of the Revised Code, and shall be in addition to the taxes at the rates specified in sections 4503.04 and 4503.16 of the Revised Code, subject to reductions in the manner provided in section 4503.11 of the Revised Code and the exemptions provided in sections 4503.16, 4503.17, 4503.171, 4503.41, and 4503.43 of the Revised Code.

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

No resolution under this section shall become effective sooner than thirty days following its adoption, and such resolution is subject to a referendum as provided in sections 305.31 to 305.41 of the Revised Code, unless the resolution is adopted as an emergency measure necessary for the immediate preservation of the public peace, health, or safety, in which case it shall go into immediate effect. The emergency measure must receive an affirmative vote of all of the members of the board of county commissioners, and shall state the reasons for the necessity. A resolution may direct the board of elections to submit the question of levying the tax to the electors of the county at the next primary or general election occurring not less than ninety days after the resolution is certified to the board; no such resolution shall go into effect unless approved by ~~a majority~~ at least sixty per cent of those voting upon it. A county is not required to enact the tax authorized by section 4504.02 of the Revised Code in order to levy the tax authorized by this section, but no county may have in effect the tax authorized by this section if it repeals the tax authorized by section 4504.02 of the Revised Code after April 1, 1987.

Sec. 4504.21. (A) For the purpose of paying the costs and expenses of enforcing and administering the tax provided for in this section; for planning, constructing, reconstructing, improving, maintaining, and repairing roads, bridges, and culverts; for purchasing, erecting, and maintaining traffic signs, markers, lights, and signals; for paying debt service charges on obligations issued for those purposes; and to supplement revenue already available for those purposes, a transportation improvement district created in accordance with section 5540.02 of the Revised Code may levy an annual license tax upon the operation of motor vehicles on the public roads and highways in the territory of the district. The tax shall be levied in increments of five dollars and shall not exceed twenty dollars per motor vehicle on all motor vehicles the owners of which reside in the district and shall be in addition to all other taxes levied under this chapter, subject to reduction in the manner provided in division (B)(2) of section 4503.11 of the Revised Code. The tax may be levied in all or part of the territory of the district.

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

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

(D) Money received by the registrar of motor vehicles pursuant to section 4504.09 of the Revised Code that consists of the taxes levied under this section shall be deposited in the local motor vehicle license tax fund created by section 4501.031 of the Revised Code and distributed to the transportation improvement district levying such tax. The registrar may assign to the transportation improvement district a unique code to facilitate the distribution of such money, which may be the same unique code assigned to a county under section 4501.03 of the Revised Code.

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

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

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

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

Sec. 5739.021. (A) For the purpose of providing additional general revenues for the county, supporting criminal and administrative justice services in the county, funding a regional transportation improvement project under section 5595.06 of the Revised Code, or any combination of the foregoing, and to pay the expenses of administering such levy, any county may levy a tax at the rate of not more than one per cent upon every retail sale made in the county, except sales of watercraft and outboard motors required to be titled pursuant to Chapter 1548. of the Revised Code and sales of motor vehicles, and may increase the rate of an existing tax to not more than one per cent. The rate of any tax levied pursuant to this section shall be a multiple of one-twentieth of one per cent. The rate levied under this section in any county other than a county that adopted a charter under Article X, Section 3, Ohio Constitution, may exceed one per cent, but may not exceed one and one-half per cent minus the amount by which the rate levied under section 5739.023 of the Revised Code by the county transit authority exceeds one per cent.

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

If the resolution is adopted as an emergency measure necessary for the immediate preservation of the public peace, health, or safety, it must receive an affirmative vote of all of the members of the board of county commissioners and shall state the reasons for such necessity. The board shall deliver a certified copy of the resolution to the tax commissioner, not later than the sixty-fifth day prior to the date on which the tax is to become effective, which shall be the first day of the calendar quarter. A resolution proposing to levy a tax at a rate that would cause the rate levied under this section to exceed one per cent may not be adopted as an emergency measure.

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

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

If a petition for a referendum is filed, the county auditor with whom the petition was filed shall, within five days, notify the board of county commissioners and the tax commissioner of the filing of the petition by certified mail. If the board of elections with which the petition was filed declares the petition invalid, the board of elections, within five days, shall notify the board of county commissioners and the tax commissioner of that declaration by certified mail. If the petition is declared to be invalid, the effective date of the tax or increased rate of tax levied by this section shall be the first day of a calendar quarter following the expiration of sixty-five days from the date the commissioner receives notice from the board of elections that the petition is invalid.

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

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

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

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

(C) If a resolution is rejected at a referendum or if a resolution adopted after January 1, 1982, as an emergency measure is repealed by the electors pursuant to division (B)(2) of this section or section 5739.022 of the Revised Code, then for one year after the date of the election at which the resolution was rejected or repealed the board of county commissioners may not adopt any resolution authorized by this section as an emergency measure.

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

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

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

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

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

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

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

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

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

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

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

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

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

(I) As used in this section:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(9) To provide additional revenue for the acquisition of

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 the tax commissioner, not later than the sixty-fifth day prior to the date on which the tax is to become effective, which shall be the first day of a calendar quarter.

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

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

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

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

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

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

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

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

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

(d) If the additional revenues provided to the county are pledged by the county for the payment of bonds or notes issued under section 133.60 of the Revised Code, for so long as the bonds or notes are outstanding, no reduction of the county's allocation of the tax shall be made for any year, except to the extent that the reduced county allocation is sufficient to meet the debt service requirements for that year on the bonds or notes.

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

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

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

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

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

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

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

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

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

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

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

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

Sec. 5739.09. (A)(1) A board of county commissioners may, by resolution adopted by a majority of the members of the board, levy an excise tax not to exceed three per cent on transactions by which lodging by a hotel is or is to be furnished to transient guests. The board shall establish all regulations necessary to provide for the administration and allocation of the tax. The regulations may prescribe the time for payment of the tax, and may provide for the imposition of a penalty or interest, or both, for late payments, provided that the penalty does not exceed ten per cent of the amount of tax due, and the rate at which interest accrues does not exceed the rate per annum prescribed pursuant to section 5703.47 of the Revised Code. Except as otherwise provided in this section, the regulations shall provide, after deducting the real and actual costs of administering the tax, for the return to each municipal corporation or township that does not levy an excise tax on the transactions, a uniform percentage of the tax collected in the municipal corporation or in the unincorporated portion of the township from each transaction, not to exceed thirty-three and one-third per cent. Except as provided in this section, the remainder of the revenue arising from the tax shall be deposited in a separate fund and shall be spent either (a) to make contributions to the convention and visitors' bureau operating within the county, including a pledge and contribution of any portion of the remainder pursuant to an agreement authorized by section 307.678 or 307.695 of the Revised Code or (b) to pay, if authorized in the regulations, for public safety services in a resort area designated under section 5739.101 of the Revised Code.

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

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

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

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

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

longest.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(F)(1) A board of county commissioners of a county organized under a county charter adopted pursuant to Article X, Section 3, Ohio Constitution, and that levies an excise tax under division (A) of this section at a rate of three per cent and levies an additional excise tax under division (O) of this section at a rate of one and one-half per cent may, by resolution adopted not later than January 1, 2008, by a majority of the members of the board, amend the resolution levying a tax under division (A) of this section to provide for an increase in the rate of that tax by not more than an additional one per cent on transactions by which lodging by a hotel is or is to be furnished to transient guests. Notwithstanding divisions (A) and (O) of this section, the resolution shall provide that all of the revenue from the increase in rate, after deducting the real and actual costs of administering the tax, shall be used to pay the costs of improving, expanding, equipping, financing, or operating a convention center by a convention and visitors' bureau in the county.

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

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

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

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

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

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

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

of the Revised Code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

prescribed pursuant to section 5703.47 of the Revised Code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(6)(a) No amount collected from a tax levied, extended, or required to be deposited in the county general fund under division (Q) of this section may be used for any purpose other than paying the direct and indirect costs of constructing, improving, expanding, equipping, financing, or operating a convention center and for the real and actual costs of administering the tax, unless, prior to the adoption of the resolution of the legislative authority of the county authorizing the levy, extension, increase, or deposit, the county and the mayor of the most populous municipal corporation in that county have entered into an agreement as to the use of such amounts, provided that such agreement has been approved by a majority of the mayors of the other municipal corporations in that county. The agreement shall provide that the amounts to be used for purposes other than paying the convention center or administrative costs described in division (Q)(6)(a) of this section be used only for the direct and indirect costs of capital improvements, including the financing of capital improvements, except that the agreement may subsequently be amended by the parties that have entered into that agreement to authorize such amounts to instead be used for any costs related to the promotion or support of tourism or tourism-related programs.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

one-day attendance equals at least forty thousand attendees.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sec. 5743.021. (A) As used in this section, "qualifying regional arts and cultural district" means a regional arts and cultural district created under section 3381.04 of the Revised Code in a county having a population of one million two hundred thousand or more according to the 2000 federal decennial census.

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

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

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

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

The tax shall be levied pursuant to a resolution of the board of county commissioners 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. The election may be held on the date of a general, primary, 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 the electors, 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.

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

(C)(1) The form of the ballot in an election held to propose a tax under division (B)(1) 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

"

(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 the Revised Code, amounts equal to the refunds from each tax levied under this section and section 5743.321 of the Revised Code and certified by the tax commissioner pursuant to section 5743.05 of the Revised Code;

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

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

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

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

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

Sec. 5743.024. (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 such purposes and to provide revenues to the county for permanent improvements, the board of county commissioners may levy a tax on sales of cigarettes sold for resale at retail in the county. The tax shall not exceed two and twenty-five hundredths of a mill per cigarette, and shall be computed on each cigarette sold. The tax may be levied for any number of years not exceeding 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 county commissioners 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 the electors, 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.

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

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

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

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

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

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

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

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

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

(2) The tax may be levied pursuant to a resolution adopted by a majority of the members of the board of county commissioners not later than September 1, 2015, and approved by ~~a majority~~ at least sixty per cent of the electors of the county voting on the question of levying the tax. The board of county commissioners shall certify a copy of the resolution to the board of elections immediately upon adopting a resolution under division (C)(2) of this section. The 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. The form of the ballot shall be as prescribed by division (C) of section 307.697 of the Revised Code, except that the phrase "paying not more than one-half of the costs of providing a sports facility together with related

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

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

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

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

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

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

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

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

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

Upon receipt of the tax commissioner's estimate, the board may propose, by a resolution adopted by a majority of its members, to replace the existing tax on the school district income of individuals and estates as defined in divisions (G) and (E)(1)(a) and (2) of section 5748.01 of the Revised Code with the levy of an annual tax on the school district income of individuals as defined in divisions (G)(1) and (E)(1)(b) of section 5748.01 of the Revised Code. In the resolution, the board shall specify the rate of the replacement tax, whether the replacement tax is to be levied for a specified number of years or for a continuing time, the specific school district purposes for which the replacement tax is to be levied, the date on which the replacement tax will begin to be levied, the date of the election at which the question of the replacement is to be submitted to the electors of the school district, that the existing tax will cease to be levied and the replacement tax will begin to be levied if the replacement is approved by ~~a majority~~ at least sixty per cent of the electors voting on the replacement, and that if the replacement is not approved by ~~a majority~~ at least sixty per cent of the electors voting on the replacement the existing tax will remain in effect under its original authority for the remainder of its previously approved term. The resolution goes into immediate effect upon its adoption. Publication of the resolution is not necessary, and the information that will be provided in the notice of election is sufficient notice. At least seventy-five days before the date of the election at which the question of the replacement will be submitted to the electors of the school district, the board shall certify a copy of the resolution to the board of elections.

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

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

The question shall be submitted to the electors of the school district as a separate proposition, but may be printed on the same ballot with other propositions that are submitted at the same election, other than the election of officers. The form of the ballot shall be substantially as follows:

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

	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 election in the same manner as regular elections in the school district for the election of county officers. The board shall certify the results of the election to the board of education and to the tax commissioner. If ~~a majority~~ at least sixty per cent of the electors voting on the question vote in favor of the replacement, the existing tax shall cease to be levied, and the replacement tax shall begin to be levied, on the date specified in the ballot question. If ~~a majority~~ less than sixty per cent of the electors voting on the question vote against the replacement, the existing tax shall continue to be levied under its original authority, for the remainder of its previously approved term.

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

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

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

"Shall an annual income tax of _______ (state the proposed rate of tax) on the school district income of individuals and of estates be imposed by _______ (state the name of the school district), for _______ (state the number of years the tax would be levied, or that it would be levied for a continuing period of time), beginning _______ (state the date the tax would first take effect), for the purpose of ______ (state the purpose of the tax)?

	FOR THE TAX
	AGAINST THE TAX

"

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

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

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

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

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

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

Sec. 5748.08. (A) The board of education of a city, local, or exempted village school district, at any time by a vote of two-thirds of all its members, may declare by resolution that it may be necessary for the school district to do all of the following:

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

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

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

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

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

On adoption of the resolution, the board shall certify a copy of it to the tax commissioner and the county auditor no later than one hundred five days prior to the date of the special election at which the board intends to propose the income tax and bond issue. Not later than ten days of receipt of the resolution, the tax commissioner, in the same manner as required by division (A) of section 5748.02 of the Revised Code, shall estimate the rates designated in divisions (A)(1) and (2) of that section and certify them to the board. Not later than ten days of receipt of the resolution, the county auditor shall estimate and certify to the board the average annual property tax rate required throughout the stated maturity of the bonds to pay debt charges on the bonds, in the same manner as under division (C) of section 133.18 of the Revised Code.

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

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

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

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

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

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

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

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

(1) The questions to be submitted to the electors;

(2) The rate of the school district income tax;

(3) The principal amount of the proposed bond issue;

(4) The permanent improvements for which the bonds are to be issued;

(5) The maximum number of years over which the principal of the bonds may be paid;

(6) The estimated additional average annual property tax rate to pay the debt charges on the bonds, as certified by the county auditor, and expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's appraised value;

(7) The time and place of the special election.

(D) The form of the ballot on a question submitted to the electors under this section shall be as follows:

"Shall the ________ school district be authorized to do both of the following:

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

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

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

"

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

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

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

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

(I) No board of education shall submit a question under this section to the electors of the school district more than twice in any calendar year. If a board submits the question twice in any calendar year, one of the elections on the question shall be held on the date of the general election.

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

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

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

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

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

On adoption of the resolution, the board shall certify a copy of it to the tax commissioner and the county auditor not later than one hundred days prior to the date of the special election at which the board intends to propose the income tax and property tax. Not later than ten days after receipt of the resolution, the tax commissioner, in the same manner as required by division (A) of section 5748.02 of the Revised Code, shall estimate the rates designated in divisions (A)(1) and (2) of that section and certify them to the board. Not later than ten days after receipt of the resolution, the county auditor, in the same manner as required by section 5705.195 of the Revised Code, shall make the calculation specified in that section and certify it to the board.

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

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

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

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

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

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

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

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

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

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

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

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

(2) The rate of the school district income tax;

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

(4) The annual proceeds of the proposed property tax levy for the purpose of providing for the necessary requirements of

the district;

(5) The number of years during which the property tax levy shall be levied, or that it shall be levied for a continuing period of time;

(6) The estimated average additional tax rate of the property tax, expressed in dollars for each one hundred thousand dollars of the county auditor's appraised value as well as in mills for each one dollar of taxable value, outside the limitation imposed by Section 2 of Article XII, Ohio Constitution, as certified by the county auditor;

(7) The time and place of the special election.

(D) The form of the ballot on a question submitted to the electors under this section shall be as follows:

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

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

(2) Impose a property tax levy outside of the ten-mill limitation for the purpose of providing for the necessary requirements of the district in the sum of $__________________ (here insert annual amount the levy is to produce), estimated by the county auditor to average ________________ mills for each $1 of taxable value, which amounts to $________________ for each $100,000 of the county auditor's appraised value, for

______________ (state the number of years the tax is to be imposed or that it will be imposed for a continuing period of time), commencing in __________ (first year the tax is to be levied), first due in calendar year ____________ (first calendar year in which the tax shall be due)?

	FOR THE INCOME TAX AND PROPERTY TAX
	AGAINST THE INCOME TAX AND PROPERTY TAX

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

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

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

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

the county budget commission.

(F)(1) After approval of a question under this section, the board of education may anticipate a fraction of the proceeds of the school district income tax in accordance with section 5748.05 of the Revised Code. Any anticipation notes under this division shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance.

(2) After the approval of a question under this section and prior to the time when the first tax collection from the property tax levy can be made, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in an amount not exceeding the total estimated proceeds of the levy to be collected during the first year of the levy. Any anticipation notes under this division shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance.

(G)(1) The question of repeal of a school district income tax levied for more than five years may be initiated and submitted in accordance with section 5748.04 of the Revised Code.

(2) A property tax levy for a continuing period of time may be reduced in the manner provided under section 5705.261 of the Revised Code.

(H) No board of education shall submit a question under this section to the electors of the school district more than twice in any calendar year. If a board submits the question twice in any calendar year, one of the elections on the question shall be held on the date of the general election.

(I) If the electors of the school district approve a question under this section, and if the last calendar year the school district income tax is in effect and the last calendar year of collection of the property tax are the same, the board of education of the school district may propose to submit under this section the combined question of a school district income tax to take effect upon the expiration of the existing income tax and a property tax to be first collected in the calendar year after the calendar year of last collection of the existing property tax, and specify in the resolutions adopted under this section that the proposed taxes would renew the existing taxes. The form of the ballot on a question submitted to the electors under division (I) of this section shall be as follows:

"Shall the ________ school district be authorized to do both of the following:

(1) Impose an annual income tax of _______ (state the proposed rate of tax) on the school district income of individuals and of estates to renew an income tax expiring at the end of _______ (state the last year the existing income tax may be levied) for _______ (state the number of years the tax would be levied, or that it would be levied for a continuing period of time), beginning _______ (state the date the tax would first take effect), for the purpose of _______ (state the purpose of the tax)?

(2) Impose a property tax levy renewing an existing levy outside of the ten-mill limitation for the purpose of providing

for the necessary requirements of the district in the sum of $___________________ (here insert annual amount the levy is to produce), estimated by the county auditor to average _________________ mills for each $1 of taxable value, which amounts to $_________________ for each $100,000 of the county auditor's appraised value, for _____________ (state the number of years the tax is to be imposed or that it will be imposed for a continuing period of time), commencing in ___________ (first year the tax is to be levied), first due in calendar year ____________ (first calendar year in which the tax shall be due)?

	FOR THE INCOME TAX AND PROPERTY TAX
	AGAINST THE INCOME TAX AND PROPERTY TAX

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

(J)(1) If the electors of the school district approve a question under this section, and if the last calendar year the school district income tax is in effect and the last calendar year in which the property tax is collected are the same, the board of education of the school district may propose to submit under this section the combined question of all of the following:

(a) The renewal of the school district income tax levied under this section, to take effect upon the expiration of the existing income tax;

(b) The renewal of the property tax levied under this section, to be levied beginning in the tax year after the tax year in which the existing property tax expires;

(c) The renewal of a property tax levied under section 5705.194 of the Revised Code, regardless of the year it expires, to be levied beginning in the same tax year that the tax described in division (J)(1)(b) of this section is first levied.

If the combined question is approved, the existing tax levied under section 5705.194 of the Revised Code may not be levied for the first tax year the renewal tax is levied or any following tax year.

(2) In its resolution to be submitted to the tax commissioner and county auditor, the board of education shall include, in addition to the applicable requirements of division (A) of this section, a declaration of the necessity for the renewal of the property tax levied under section 5705.194 of the Revised Code, the purpose of the tax as specified under that section, and the necessity of the submission of the question of the renewal of the school district income tax and both property taxes to the electors of the district at a special election. Not later than ten days after receipt of the resolution, the county auditor shall make a separate calculation and certification with respect to the renewal tax described in division (J)(1)(c) of this section in the same manner as required by section 5705.195 of the Revised Code.

In its resolution adopted upon receipt of the commissioner's and county auditor's certifications, the board of education shall include, in addition to the applicable requirements of division (B) of this section, a declaration that the amount of taxes that can be raised by all tax levies the district is authorized to impose, when combined with state and federal revenues, will be insufficient to provide an adequate amount for the present and future requirements of the school district, and that it is therefore necessary to renew the existing property tax being levied in excess of the ten-mill limitation under section 5705.194 of the Revised Code for the purpose as specified in that section, for a specified number of years not exceeding ten or for a continuing period of time, and that the question of the renewal of the school district income tax and of both property taxes shall be submitted to the electors of the school district at a special election as described in division (B) of this section. With respect to the renewal tax described in division (J)(1)(c) of this section, the resolution shall specify the amount of money it is necessary to raise for the specified purpose for each calendar year the millage is to be imposed, the tax year that tax is to be first levied, and the estimated rate of that tax, expressed in dollars for each one hundred thousand dollars of the county auditor's appraised value as well as in mills for each one dollar of taxable value, as certified by the county auditor.

(3) In addition to the requirements of division (C) of this section, the notice of election shall separately state, with respect to the renewal tax described in division (J)(1)(c) of this section, the annual proceeds of the proposed levy for the specified purpose; the number of years the proposed tax will be levied, or that it shall be levied for a continuing period of time; and the estimated rate of the proposed levy, expressed in dollars for each one hundred thousand dollars of the county

auditor's appraised value as well as in mills for each one dollar of taxable value, as certified by the county auditor.

(4) The form of the ballot on a question submitted to the electors under division (J) of this section shall be identical to the form of the ballot prescribed in division (I) of this section, except that the following shall be added after the third paragraph and in place of the voting box: "(3) Impose a property tax levy renewing an existing levy outside of the ten-mill limitation for the purpose of __________ (here insert purpose of levy as specified in section 5705.194 of the Revised Code and determined by the board of education) in the sum of $ __________ (here insert annual amount the levy is to produce), estimated by the county auditor to average __________ mills for each $1 of taxable value, which amounts to $__________ for each $100,000 of the county auditor's appraised value, for __________ (state the number of years the tax is to be imposed or that it will be imposed for a continuing period of time), commencing in ___________ (first year the tax is to be levied), first due in calendar year ____________ (first calendar year in which the tax shall be due)?

	FOR THE INCOME TAX AND PROPERTY TAXES
	AGAINST THE INCOME TAX AND PROPERTY TAXES

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If the existing property tax being levied under section 5705.194 of the Revised Code is scheduled to expire in a tax year different from that of the existing property tax being levied under this section, the form of the ballot shall be modified by adding the following statement at the end of the paragraph prescribed in this division: "If approved, any remaining tax years on the existing levy will not be levied after tax year _________ (last tax year the tax will be levied), last due in _________ (last calendar year in which the tax shall be due)."

(5) If ~~a majority~~ at least sixty per cent of the electors voting on the question submitted under division (J) of this section vote in favor of it, the board of education of the school district may, in addition to any other authorization in the Revised Code and prior to the time when the first tax collection from the renewal tax levy can be made, anticipate a fraction of the proceeds of the renewal levy described in division (J)(1)(c) of this section and issue anticipation notes in an amount not exceeding the total estimated proceeds of the levy to be collected during the first year of the levy. Any such anticipation notes shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance.

(K) The question of a renewal levy under division (I) or (J) of this section shall not be placed on the ballot unless the question is submitted on a date on which a special election may be held under section 3501.01 of the Revised Code, except for the first Tuesday after the first Monday in August, during the last year the existing property tax levy described in division (J)(1)(b) of this section may be extended on the real and public utility property tax list and duplicate, or at any election held in the ensuing year.

The failure by the electors to approve the question of a renewal levy under division (I) or (J) of this section does not terminate the authority previously granted by the electors to levy the taxes proposed to be renewed for their previously approved duration.

(L) If the electors of the school district approve a question under this section, the board of education of the school district may propose to renew any of the existing taxes as individual ballot questions in accordance with section 5748.02 of the Revised Code, for the school district income tax, or section 5705.194 of the Revised Code, for the property tax or taxes.

Section 2. That existing sections 128.35, 128.37, 128.38, 306.70, 307.697, 322.02, 345.02, 353.06, 511.07, 715.691, 715.70, 715.71, 715.72, 718.04, 718.09, 718.10, 757.02, 3318.06, 4301.421, 4504.02, 4504.15, 4504.21, 5739.021, 5739.026, 5739.09, 5743.021, 5743.024, 5743.026, 5748.021, 5748.03, 5748.08, and 5748.09 of the Revised Code are hereby repealed.