



www.lsc.ohio.gov

OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
and Drafting

Legislative Budget
Office

S.B. 43
136th General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsors: Sens. O'Brien and Lang

Kitty Sorah, Attorney

SUMMARY

- Requires Ashtabula County to repeal a 2% special lodging tax used to fund the costs of a convention center, i.e., the Lodge at Geneva-on-the-Lake.

DETAILED ANALYSIS

All counties, townships, and municipal corporations are authorized to levy lodging or “bed” taxes for certain purposes. While township and municipal corporation taxes necessarily overlap with the county taxes, the total rate in any territory is generally limited to 6%. However, several exceptions have been enacted that are tailored to permit certain counties, municipalities, and convention facilities authorities (CFAs) to levy higher rates or use the revenue for alternative purposes.

The bill requires a county with a population of 700,000 or less that levies a special lodging tax to fund the costs of a convention center, which applies only to Ashtabula County, to repeal the tax as of the first month beginning after the bill’s 90-day effective date. Under current law, Hamilton County and Ashtabula County are the only two counties authorized to levy the tax, which must be used to finance the construction, renovation, operating, and promotion costs of a convention center operated by a CFA. The maximum rate of the tax is 3.5%, but Ashtabula County currently only levies a 2% tax and uses the revenue to fund the costs of the Lodge at Geneva-on-the-Lake.¹

¹ R.C. 5739.09(D); Section 3.

HISTORY

Action	Date
Introduced	01-28-25
