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OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
and Drafting

Legislative Budget
Office

S.B. 43
136th General Assembly

Fiscal Note & Local Impact Statement

[Click here for S.B. 43's Bill Analysis](#)

Version: As Introduced

Primary Sponsors: Sens. O'Brien and Lang

Local Impact Statement Procedure Required: Yes

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Highlights

- The bill repeals the special lodging tax that finances and promotes a convention center in Ashtabula County. The current rate levied by the county is 2%. Collections for this tax will likely decrease by \$300,000 or less in calendar year (CY) 2025 and over \$600,000 in future years.

Detailed Analysis

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. Currently, the Ashtabula County Convention Facilities Authority (CFA) levies a 2% special lodging tax. The only facility administered by the CFA is the Lodge & Conference Center at Geneva State Park (the "Lodge"). Previously, Ashtabula County issued debt used to refinance the Lodge, and the CFA contributed a significant share of its lodging tax receipts to the county to cover annual debt service payments. H.B. 45 of the 134th General Assembly appropriated nearly \$14 million to Ashtabula County in order to retire any outstanding debt obligations on the Lodge.

Taxes collected under the 2% special lodging tax have generally increased every year and totaled over \$600,000 in CY 2023 as observed in the table below. Under the bill, the collections for CY 2025 would decrease by less than this amount as the effective date would take place no sooner than May. For future calendar years, the lost revenue due to the bill will likely be over \$600,000 and increase in each year thereafter.

Ashtabula County CFA			
Category	2023	2022	2021
Receipts from 2% special lodging tax	\$618,965	\$586,865	\$524,880
Contributions to cover debt service	\$507,022	\$539,438	\$485,141

Source: Ashtabula County CFA, Regular Audits, for the years ending [December 31, 2023 \(PDF\)](#) and [December 31, 2022 \(PDF\)](#).