

As Introduced

**136th General Assembly
Regular Session
2025-2026**

S. B. No. 43

Senators O'Brien, Lang

A BILL

To amend section 5739.09 of the Revised Code to 1
repeal the authorization of a special county 2
lodging tax. 3

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

Section 1. That section 5739.09 of the Revised Code be 4
amended to read as follows: 5

Sec. 5739.09. (A) (1) A board of county commissioners may, 6
by resolution adopted by a majority of the members of the board, 7
levy an excise tax not to exceed three per cent on transactions 8
by which lodging by a hotel is or is to be furnished to 9
transient guests. The board shall establish all regulations 10
necessary to provide for the administration and allocation of 11
the tax. The regulations may prescribe the time for payment of 12
the tax, and may provide for the imposition of a penalty or 13
interest, or both, for late payments, provided that the penalty 14
does not exceed ten per cent of the amount of tax due, and the 15
rate at which interest accrues does not exceed the rate per 16
annum prescribed pursuant to section 5703.47 of the Revised 17
Code. Except as otherwise provided in this section, the 18
regulations shall provide, after deducting the real and actual 19

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 51
division (M) of this section may, by resolution adopted within 52
ninety days after July 15, 1985, by a majority of the members of 53
the board, amend the resolution levying a tax under division (A) 54
of this section to provide for a portion of that tax to be 55
pledged and contributed in accordance with an agreement entered 56
into under section 307.695 of the Revised Code. A tax, any 57
revenue from which is pledged pursuant to such an agreement, 58
shall remain in effect at the rate at which it is imposed for 59
the duration of the period for which the revenue from the tax 60
has been so pledged. 61

(5) The board of county commissioners of an eligible 62
county as defined in section 307.695 of the Revised Code may, by 63
resolution adopted by a majority of the members of the board, 64
amend a resolution levying a tax under division (A) of this 65
section to provide that the revenue from the tax shall be used 66
by the board as described in division (H) of section 307.695 of 67
the Revised Code, in which case the tax shall remain in effect 68
at the rate at which it was imposed for the duration of any 69
agreement entered into by the board under section 307.695 of the 70
Revised Code, the duration during which any securities issued by 71
the board under that section are outstanding, or the duration of 72
the period during which the board owns a project as defined in 73
section 307.695 of the Revised Code, whichever duration is 74
longest. 75

(6) The board of county commissioners of an eligible 76
county as defined in section 307.678 of the Revised Code may, by 77
resolution, amend a resolution levying a tax under division (A) 78
of this section to provide that revenue from the tax, not to 79
exceed five hundred thousand dollars each year, may be used as 80
described in division (E) of section 307.678 of the Revised 81

Code.	82
(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.	83 84 85 86 87 88 89 90 91 92
(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.	93 94 95 96 97 98
(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	99 100 101 102 103 104 105 106 107 108 109 110 111

seven per cent on each transaction; to provide that revenue from 112
the increase in the rate shall be used as described in division 113
(H) of section 307.695 of the Revised Code or be spent solely to 114
make contributions to the convention and visitors' bureau 115
operating within the county to be used specifically for 116
promotion, advertising, and marketing of the region in which the 117
county is located; and to provide that the rate in excess of the 118
three per cent levied under division (A) of this section shall 119
remain in effect at the rate at which it is imposed for the 120
duration of the period during which any agreement is in effect 121
that was entered into under section 307.695 of the Revised Code 122
by the board of county commissioners levying a tax under 123
division (A) of this section, the duration of the period during 124
which any securities issued by the board under division (I) of 125
section 307.695 of the Revised Code are outstanding, or the 126
duration of the period during which the board owns a project as 127
defined in section 307.695 of the Revised Code, whichever 128
duration is longest. The amendment also shall provide that no 129
portion of that revenue need be returned to townships or 130
municipal corporations as would otherwise be required under 131
division (A) of this section. 132

(C) (1) As used in division (C) of this section, "cost" and 133
"facility" have the same meanings as in section 351.01 of the 134
Revised Code, and "convention center" has the same meaning as in 135
section 307.695 of the Revised Code. 136

(2) A board of county commissioners that levies a tax 137
under division (A) of this section on March 18, 1999, at a rate 138
of three per cent may, by resolution adopted not later than 139
forty-five days after March 18, 1999, amend the resolution 140
levying the tax to provide for all of the following: 141

(a) That the rate of the tax shall be increased by not 142
more than an additional four per cent on each transaction; 143

(b) That all of the revenue from the increase in the rate 144
shall be pledged and contributed to a convention facilities 145
authority established by the board of county commissioners under 146
Chapter 351. of the Revised Code on or before November 15, 1998, 147
and used to pay costs of constructing, maintaining, operating, 148
and promoting a facility in the county, including paying bonds, 149
or notes issued in anticipation of bonds, as provided by that 150
chapter; 151

(c) That no portion of the revenue arising from the 152
increase in rate need be returned to municipal corporations or 153
townships as otherwise required under division (A) of this 154
section; 155

(d) That the increase in rate shall not be subject to 156
diminution by initiative or referendum or by law while any 157
bonds, or notes in anticipation of bonds, issued by the 158
authority under Chapter 351. of the Revised Code to which the 159
revenue is pledged, remain outstanding in accordance with their 160
terms, unless provision is made by law or by the board of county 161
commissioners for an adequate substitute therefor that is 162
satisfactory to the trustee if a trust agreement secures the 163
bonds. 164

(3) Division (C) of this section does not apply to the 165
board of county commissioners of any county in which a 166
convention center or facility exists or is being constructed on 167
November 15, 1998, or of any county in which a convention 168
facilities authority levies a tax pursuant to section 351.021 of 169
the Revised Code on that date. 170

(D) (1) As used in division (D) of this section, "cost" has	171
the same meaning as in section 351.01 of the Revised Code, and	172
"convention center" has the same meaning as in section 307.695	173
of the Revised Code.	174
(2) A board of county commissioners that levies a tax	175
under division (A) of this section on June 30, 2002, at a rate	176
of three per cent may, by resolution adopted not later than	177
September 30, 2002, amend the resolution levying the tax to	178
provide for all of the following:	179
(a) That the rate of the tax shall be increased by not	180
more than an additional three and one-half per cent on each	181
transaction;	182
(b) That all of the revenue from the increase in rate	183
shall be pledged and contributed to a convention facilities	184
authority established by the board of county commissioners under	185
Chapter 351. of the Revised Code on or before May 15, 2002, and	186
be used to pay costs of constructing, expanding, maintaining,	187
operating, or promoting a convention center in the county,	188
including paying bonds, or notes issued in anticipation of	189
bonds, as provided by that chapter;	190
(c) That no portion of the revenue arising from the	191
increase in rate need be returned to municipal corporations or	192
townships as otherwise required under division (A) of this	193
section;	194
(d) That the increase in rate shall not be subject to	195
diminution by initiative or referendum or by law while any	196
bonds, or notes in anticipation of bonds, issued by the	197
authority under Chapter 351. of the Revised Code to which the	198
revenue is pledged, remain outstanding in accordance with their	199

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.

(4) A county having a population of seven hundred thousand or less may not levy the increased rate described in division (D) (2) of this section on or after the first day of the first month beginning after the effective date of this amendment.

(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.	229
(2) For the purpose of contributing revenue to pay	230
operating expenses of a port authority that operates a port	231
authority military-use facility, the board of county	232
commissioners of a county that created, participated in the	233
creation of, or has joined such a port authority may do one or	234
both of the following:	235
(a) Amend a resolution previously adopted under division	236
(A) of this section to designate some or all of the revenue from	237
the tax levied under the resolution to be used for that purpose,	238
notwithstanding that division;	239
(b) Amend a resolution previously adopted under division	240
(A) of this section to increase the rate of the tax by not more	241
than an additional two per cent and use the revenue from the	242
increase exclusively for that purpose.	243
(3) If a board of county commissioners amends a resolution	244
to increase the rate of a tax as authorized in division (E) (2)	245
(b) of this section, the board also may amend the resolution to	246
specify that the increase in rate of the tax does not apply to	247
"hotels," as otherwise defined in section 5739.01 of the Revised	248
Code, having fewer rooms used for the accommodation of guests	249
than a number of rooms specified by the board.	250
(F) (1) A board of county commissioners of a county	251
organized under a county charter adopted pursuant to Article X,	252
Section 3, Ohio Constitution, and that levies an excise tax	253
under division (A) of this section at a rate of three per cent	254
and levies an additional excise tax under division (O) of this	255
section at a rate of one and one-half per cent may, by	256
resolution adopted not later than January 1, 2008, by a majority	257

of the members of the board, amend the resolution levying a tax 258
under division (A) of this section to provide for an increase in 259
the rate of that tax by not more than an additional one per cent 260
on transactions by which lodging by a hotel is or is to be 261
furnished to transient guests. Notwithstanding divisions (A) and 262
(O) of this section, the resolution shall provide that all of 263
the revenue from the increase in rate, after deducting the real 264
and actual costs of administering the tax, shall be used to pay 265
the costs of improving, expanding, equipping, financing, or 266
operating a convention center by a convention and visitors' 267
bureau in the county. 268

(2) The increase in rate shall remain in effect for the 269
period specified in the resolution, not to exceed ten years, and 270
may be extended for an additional period of time not to exceed 271
ten years thereafter by a resolution adopted by a majority of 272
the members of the board. 273

(3) The increase in rate shall be subject to the 274
regulations adopted under division (A) of this section, except 275
that the resolution may provide that no portion of the revenue 276
from the increase in the rate shall be returned to townships or 277
municipal corporations as would otherwise be required under that 278
division. 279

(G) (1) Division (G) of this section applies only to a 280
county with a population greater than sixty-five thousand and 281
less than seventy thousand according to the most recent federal 282
decennial census and in which, on December 31, 2006, an excise 283
tax is levied under division (A) of this section at a rate not 284
less than and not greater than three per cent, and in which the 285
most recent increase in the rate of that tax was enacted or took 286
effect in November 1984. 287

(2) The board of county commissioners of a county to which 288
division (G) of this section applies, by resolution adopted by a 289
majority of the members of the board, may increase the rate of 290
the tax by not more than one per cent on transactions by which 291
lodging by a hotel is or is to be furnished to transient guests. 292
The increase in rate shall be for the purpose of paying expenses 293
deemed necessary by the convention and visitors' bureau 294
operating in the county to promote travel and tourism. 295

(3) The increase in rate shall remain in effect for the 296
period specified in the resolution, not to exceed twenty years, 297
provided that the increase in rate may not continue beyond the 298
time when the purpose for which the increase is levied ceases to 299
exist. If revenue from the increase in rate is pledged to the 300
payment of debt charges on securities, the increase in rate is 301
not subject to diminution by initiative or referendum or by law 302
for so long as the securities are outstanding, unless provision 303
is made by law or by the board of county commissioners for an 304
adequate substitute for that revenue that is satisfactory to the 305
trustee if a trust agreement secures payment of the debt 306
charges. 307

(4) The increase in rate shall be subject to the 308
regulations adopted under division (A) of this section, except 309
that the resolution may provide that no portion of the revenue 310
from the increase in the rate shall be returned to townships or 311
municipal corporations as would otherwise be required under 312
division (A) of this section. 313

(5) A resolution adopted under division (G) of this 314
section is subject to referendum under sections 305.31 to 305.99 315
of the Revised Code. 316

(H) (1) Division (H) of this section applies only to a 317

county satisfying all of the following:	318
(a) The population of the county is greater than one	319
hundred seventy-five thousand and less than two hundred twenty-	320
five thousand according to the most recent federal decennial	321
census.	322
(b) An amusement park with an average yearly attendance in	323
excess of two million guests is located in the county.	324
(c) On December 31, 2014, an excise tax was levied in the	325
county under division (A) of this section at a rate of three per	326
cent.	327
(2) The board of county commissioners of a county to which	328
division (H) of this section applies, by resolution adopted by a	329
majority of the members of the board, may increase the rate of	330
the tax by not more than one per cent on transactions by which	331
lodging by a hotel is or is to be furnished to transient guests.	332
The increase in rate shall be used to pay the costs of	333
constructing and maintaining facilities owned by the county or	334
by a port authority created under Chapter 4582. of the Revised	335
Code, and designed to host sporting events and expenses deemed	336
necessary by the convention and visitors' bureau operating in	337
the county to promote travel and tourism with reference to the	338
sports facilities, and to pay or pledge to the payment of debt	339
service on securities issued to pay the costs of constructing,	340
operating, and maintaining the sports facilities.	341
(3) The increase in rate shall remain in effect for the	342
period specified in the resolution. If revenue from the increase	343
in rate is pledged to the payment of debt charges on securities,	344
the increase in rate is not subject to diminution by initiative	345
or referendum or by law for so long as the securities are	346

outstanding, unless provision is made by law or by the board of 347
county commissioners for an adequate substitute for that revenue 348
that is satisfactory to the trustee if a trust agreement secures 349
payment of the debt charges. 350

(4) The increase in rate shall be subject to the 351
regulations adopted under division (A) of this section, except 352
that the resolution may provide that no portion of the revenue 353
from the increase in the rate shall be returned to townships or 354
municipal corporations as would otherwise be required under 355
division (A) of this section. 356

(I) (1) The board of county commissioners of a county with 357
a population greater than seventy-five thousand and less than 358
seventy-eight thousand, by resolution adopted by a majority of 359
the members of the board not later than October 15, 2015, may 360
increase the rate of the tax by not more than one per cent on 361
transactions by which lodging by a hotel is or is to be 362
furnished to transient guests. The increase in rate shall be for 363
the purposes described in section 307.679 of the Revised Code or 364
for the promotion of travel and tourism in the county, including 365
travel and tourism to sports facilities. 366

(2) The increase in rate shall remain in effect for the 367
period specified in the resolution and as necessary to fulfill 368
the county's obligations under a cooperative agreement entered 369
into under section 307.679 of the Revised Code. If the 370
resolution is adopted by the board before September 29, 2015, 371
but after that enactment becomes law, the increase in rate shall 372
become effective beginning on September 29, 2015. If revenue 373
from the increase in rate is pledged to the payment of debt 374
charges on securities, or to substitute for other revenues 375
pledged to the payment of such debt, the increase in rate is not 376

subject to diminution by initiative or referendum or by law for 377
so long as the securities are outstanding, unless provision is 378
made by law or by the board of county commissioners for an 379
adequate substitute for that revenue that is satisfactory to the 380
trustee if a trust agreement secures payment of the debt 381
charges. 382

(3) The increase in rate shall be subject to the 383
regulations adopted under division (A) of this section, except 384
that no portion of the revenue from the increase in the rate 385
shall be returned to townships or municipal corporations as 386
would otherwise be required under division (A) of this section. 387

(J) (1) Division (J) of this section applies only to 388
counties satisfying either of the following: 389

(a) A county that, on July 1, 2015, does not levy an 390
excise tax under division (A) of this section and that has a 391
population of at least thirty-nine thousand but not more than 392
forty thousand according to the 2010 federal decennial census; 393

(b) A county that, on July 1, 2015, levies an excise tax 394
under division (A) of this section at a rate of three per cent 395
and that has a population of at least seventy-one thousand but 396
not more than seventy-five thousand according to 2010 federal 397
decennial census. 398

(2) The board of county commissioners of a county to which 399
division (J) of this section applies, by resolution adopted by a 400
majority of the members of the board, may levy an excise tax at 401
a rate not to exceed three per cent on transactions by which 402
lodging by a hotel is or is to be furnished to transient guests 403
for the purpose of acquiring, constructing, equipping, or 404
repairing permanent improvements, as defined in section 133.01 405

of the Revised Code. 406

(3) If the board does not levy a tax under division (A) of 407
this section, the board shall establish regulations necessary to 408
provide for the administration of the tax, which may prescribe 409
the time for payment of the tax and the imposition of penalty or 410
interest subject to the limitations on penalty and interest 411
provided in division (A) of this section. No portion of the 412
revenue shall be returned to townships or municipal corporations 413
in the county unless otherwise provided by resolution of the 414
board. 415

(4) The tax shall apply throughout the territory of the 416
county, including in any township or municipal corporation 417
levying an excise tax under division (A) or (B) of section 418
5739.08 of the Revised Code. The levy of the tax is subject to 419
referendum as provided under section 305.31 of the Revised Code. 420

(5) The tax shall remain in effect for the period 421
specified in the resolution. If revenue from the increase in 422
rate is pledged to the payment of debt charges on securities, 423
the increase in rate is not subject to diminution by initiative 424
or referendum or by law for so long as the securities are 425
outstanding unless provision is made by law or by the board for 426
an adequate substitute for that revenue that is satisfactory to 427
the trustee if a trust agreement secures payment of the debt 428
charges. 429

(K) (1) The board of county commissioners of an eligible 430
county, as defined in section 307.678 of the Revised Code, that 431
levies an excise tax under division (A) of this section on July 432
1, 2017, at a rate of three per cent may, by resolution adopted 433
by a majority of the members of the board, amend the resolution 434
levying the tax to increase the rate of the tax by not more than 435

an additional three per cent on each transaction. 436

(2) No portion of the revenue shall be returned to 437
townships or municipal corporations in the county unless 438
otherwise provided by resolution of the board. Otherwise, the 439
revenue from the increase in the rate shall be distributed and 440
used in the same manner described under division (A) of this 441
section or distributed or used to provide credit enhancement 442
facilities as authorized under section 307.678 of the Revised 443
Code. 444

(3) The increase in rate shall remain in effect for the 445
period specified in the resolution. If revenue from the increase 446
in rate is pledged to the payment of debt charges on securities, 447
the increase in rate is not subject to diminution by initiative 448
or referendum or by law for so long as the securities are 449
outstanding unless provision is made by law or by the board for 450
an adequate substitute for that revenue that is satisfactory to 451
the trustee if a trust agreement secures payment of the debt 452
charges. 453

(L) (1) As used in division (L) of this section: 454

(a) "Eligible county" means a county that has a population 455
greater than one hundred ninety thousand and less than two 456
hundred thousand according to the 2010 federal decennial census 457
and that levies an excise tax under division (A) of this section 458
at a rate of three per cent. 459

(b) "Professional sports facility" means a sports facility 460
that is intended to house major or minor league professional 461
athletic teams, including a stadium, together with all parking 462
facilities, walkways, and other auxiliary facilities, real and 463
personal property, property rights, easements, and interests 464

that may be appropriate for, or used in connection with, the 465
operation of the facility. 466

(2) Subject to division (L)(3) of this section, the board 467
of county commissioners of an eligible county, by resolution 468
adopted by a majority of the members of the board, may increase 469
the rate of the tax by not more than one per cent on 470
transactions by which lodging by a hotel is or is to be 471
furnished to transient guests. Revenue from the increase in rate 472
shall be used for the purposes of paying the costs of 473
constructing, improving, and maintaining a professional sports 474
facility in the county and paying expenses considered necessary 475
by the convention and visitors' bureau operating in the county 476
to promote travel and tourism with respect to that professional 477
sports facility. The tax shall take effect only after the 478
convention and visitors' bureau enters into a contract for the 479
construction, improvement, or maintenance of a professional 480
sports facility that is or will be located on property acquired, 481
in whole or in part, with revenue from the increased rate, and 482
thereafter shall remain in effect for the period specified in 483
the resolution. If revenue from the increase in rate is pledged 484
to the payment of debt charges on securities, the increase in 485
rate is not subject to diminution by initiative or referendum or 486
by law for so long as the securities are outstanding, unless a 487
provision is made by law or by the board of county commissioners 488
for an adequate substitute for that revenue that is satisfactory 489
to the trustee if a trust agreement secures payment of the debt 490
charges. The increase in rate shall be subject to the 491
regulations adopted under division (A) of this section, except 492
that the resolution may provide that no portion of the revenue 493
from the increase in the rate shall be returned to townships or 494
municipal corporations as would otherwise be required under 495

division (A) of this section. 496

(3) If, on December 31, 2019, the convention and visitors' 497
bureau has not entered into a contract for the construction, 498
improvement, or maintenance of a professional sports facility 499
that is or will be located on property acquired, in whole or in 500
part, with revenue from the increased rate, the authority to 501
levy the tax under division (L) (2) of this section is hereby 502
repealed on that date. 503

(M) (1) For the purposes described in section 307.695 of 504
the Revised Code and to cover the costs of administering the 505
tax, a board of county commissioners of a county where a tax 506
imposed under division (A) of this section is in effect may, by 507
resolution adopted within ninety days after July 15, 1985, by a 508
majority of the members of the board, levy an additional excise 509
tax not to exceed three per cent on transactions by which 510
lodging by a hotel is or is to be furnished to transient guests. 511
The tax authorized by division (M) of this section shall be in 512
addition to any tax that is levied pursuant to divisions (A) to 513
(L) of this section, but it shall not apply to transactions 514
subject to a tax levied by a municipal corporation or township 515
pursuant to section 5739.08 of the Revised Code. 516

(2) The board shall establish all regulations necessary to 517
provide for the administration and allocation of the tax. The 518
regulations may prescribe the time for payment of the tax, and 519
may provide for the imposition of a penalty or interest, or 520
both, for late payments, provided that the penalty does not 521
exceed ten per cent of the amount of tax due, and the rate at 522
which interest accrues does not exceed the rate per annum 523
prescribed pursuant to section 5703.47 of the Revised Code. 524

(3) All revenues arising from the tax shall be expended in 525

accordance with section 307.695 of the Revised Code. The board 526
of county commissioners of an eligible county as defined in 527
section 307.695 of the Revised Code may, by resolution adopted 528
by a majority of the members of the board, amend the resolution 529
levying a tax under this division to provide that the revenue 530
from the tax shall be used by the board as described in division 531
(H) of section 307.695 of the Revised Code. 532

(4) A tax imposed under this division shall remain in 533
effect at the rate at which it is imposed for the duration of 534
the period during which any agreement entered into by the board 535
under section 307.695 of the Revised Code is in effect, the 536
duration of the period during which any securities issued by the 537
board under division (I) of section 307.695 of the Revised Code 538
are outstanding, or the duration of the period during which the 539
board owns a project as defined in section 307.695 of the 540
Revised Code, whichever duration is longest. 541

(N) (1) For the purpose of providing contributions under 542
division (B) (1) of section 307.671 of the Revised Code to enable 543
the acquisition, construction, and equipping of a port authority 544
educational and cultural facility in the county and, to the 545
extent provided for in the cooperative agreement authorized by 546
that section, for the purpose of paying debt service charges on 547
bonds, or notes in anticipation of bonds, described in division 548
(B) (1) (b) of that section, a board of county commissioners, by 549
resolution adopted within ninety days after December 22, 1992, 550
by a majority of the members of the board, may levy an 551
additional excise tax not to exceed one and one-half per cent on 552
transactions by which lodging by a hotel is or is to be 553
furnished to transient guests. The excise tax authorized by 554
division (N) of this section shall be in addition to any tax 555
that is levied pursuant to divisions (A) to (M) of this section, 556

to any excise tax levied pursuant to section 5739.08 of the 557
Revised Code, and to any excise tax levied pursuant to section 558
351.021 of the Revised Code. 559

(2) The board of county commissioners shall establish all 560
regulations necessary to provide for the administration and 561
allocation of the tax that are not inconsistent with this 562
section or section 307.671 of the Revised Code. The regulations 563
may prescribe the time for payment of the tax, and may provide 564
for the imposition of a penalty or interest, or both, for late 565
payments, provided that the penalty does not exceed ten per cent 566
of the amount of tax due, and the rate at which interest accrues 567
does not exceed the rate per annum prescribed pursuant to 568
section 5703.47 of the Revised Code. 569

(3) All revenues arising from the tax shall be expended in 570
accordance with section 307.671 of the Revised Code and division 571
(N) of this section. The levy of a tax imposed under division 572
(N) of this section may not commence prior to the first day of 573
the month next following the execution of the cooperative 574
agreement authorized by section 307.671 of the Revised Code by 575
all parties to that agreement. 576

(4) The tax shall remain in effect at the rate at which it 577
is imposed for the period of time described in division (C) of 578
section 307.671 of the Revised Code for which the revenue from 579
the tax has been pledged by the county to the corporation 580
pursuant to that section, but, to any extent provided for in the 581
cooperative agreement, for no lesser period than the period of 582
time required for payment of the debt service charges on bonds, 583
or notes in anticipation of bonds, described in division (B)(1) 584
(b) of that section. 585

(O) (1) For the purpose of paying the costs of acquiring, 586

constructing, equipping, and improving a municipal educational 587
and cultural facility, including debt service charges on bonds 588
provided for in division (B) of section 307.672 of the Revised 589
Code, and for any additional purposes determined by the county 590
in the resolution levying the tax or amendments to the 591
resolution, including subsequent amendments providing for paying 592
costs of acquiring, constructing, renovating, rehabilitating, 593
equipping, and improving a port authority educational and 594
cultural performing arts facility, as defined in section 307.674 595
of the Revised Code, and including debt service charges on bonds 596
provided for in division (B) of section 307.674 of the Revised 597
Code, the legislative authority of a county, by resolution 598
adopted within ninety days after June 30, 1993, by a majority of 599
the members of the legislative authority, may levy an additional 600
excise tax not to exceed one and one-half per cent on 601
transactions by which lodging by a hotel is or is to be 602
furnished to transient guests. The excise tax authorized by 603
division (O) of this section shall be in addition to any tax 604
that is levied pursuant to divisions (A) to (N) of this section, 605
to any excise tax levied pursuant to section 5739.08 of the 606
Revised Code, and to any excise tax levied pursuant to section 607
351.021 of the Revised Code. 608

(2) The legislative authority of the county shall 609
establish all regulations necessary to provide for the 610
administration and allocation of the tax. The regulations may 611
prescribe the time for payment of the tax, and may provide for 612
the imposition of a penalty or interest, or both, for late 613
payments, provided that the penalty does not exceed ten per cent 614
of the amount of tax due, and the rate at which interest accrues 615
does not exceed the rate per annum prescribed pursuant to 616
section 5703.47 of the Revised Code. 617

(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 649
agreements, or other credit enhancement agreements described in 650
division (C) of section 307.674 of the Revised Code. 651

(2) The resolution may also provide for the extension of 652
the tax at the same rate for the longer of the period of time 653
determined by the legislative authority of the county, but not 654
to exceed an additional twenty-five years, or the period of time 655
required to pay all debt service charges on bonds provided for 656
in division (B) of section 307.672 of the Revised Code and on 657
port authority revenue bonds provided for in division (B) of 658
section 307.674 of the Revised Code. 659

(3) All revenues arising from the amendment and extension 660
of the tax shall be expended in accordance with section 307.674 661
of the Revised Code and divisions (O) and (P) of this section. 662

(Q) (1) As used in division (Q) of this section: 663

(a) "Convention facilities authority" has the same meaning 664
as in section 351.01 of the Revised Code. 665

(b) "Convention center" has the same meaning as in section 666
307.695 of the Revised Code. 667

(2) Notwithstanding any contrary provision of division (N) 668
of this section, the legislative authority of a county with a 669
population of one million or more according to the most recent 670
federal decennial census that has levied a tax under division 671
(N) of this section may, by resolution adopted by a majority of 672
the members of the legislative authority, provide for the 673
extension of such levy and may provide that the proceeds of that 674
tax, to the extent that they are no longer needed for their 675
original purpose as defined by a cooperative agreement entered 676
into under section 307.671 of the Revised Code, shall be 677

deposited into the county general revenue fund. The resolution 678
shall provide for the extension of the tax at a rate not to 679
exceed the rate specified in division (N) of this section for a 680
period of time determined by the legislative authority of the 681
county, but not to exceed an additional forty years. 682

(3) The legislative authority of a county with a 683
population of one million or more that has levied a tax under 684
division (A) of this section may, by resolution adopted by a 685
majority of the members of the legislative authority, increase 686
the rate of the tax levied by such county under division (A) of 687
this section to a rate not to exceed five per cent on 688
transactions by which lodging by a hotel is or is to be 689
furnished to transient guests. Notwithstanding any contrary 690
provision of division (A) of this section, the resolution may 691
provide that all collections resulting from the rate levied in 692
excess of three per cent, after deducting the real and actual 693
costs of administering the tax, shall be deposited in the county 694
general fund. 695

(4) The legislative authority of a county with a 696
population of one million or more that has levied a tax under 697
division (A) of this section may, by resolution adopted on or 698
before August 30, 2004, by a majority of the members of the 699
legislative authority, provide that all or a portion of the 700
proceeds of the tax levied under division (A) of this section, 701
after deducting the real and actual costs of administering the 702
tax and the amounts required to be returned to townships and 703
municipal corporations with respect to the first three per cent 704
levied under division (A) of this section, shall be deposited in 705
the county general fund, provided that such proceeds shall be 706
used to satisfy any pledges made in connection with an agreement 707
entered into under section 307.695 of the Revised Code. 708

(5) No amount collected from a tax levied, extended, or 709
required to be deposited in the county general fund under 710
division (Q) of this section shall be contributed to a 711
convention facilities authority, corporation, or other entity 712
created after July 1, 2003, for the principal purpose of 713
constructing, improving, expanding, equipping, financing, or 714
operating a convention center unless the mayor of the municipal 715
corporation in which the convention center is to be operated by 716
that convention facilities authority, corporation, or other 717
entity has consented to the creation of that convention 718
facilities authority, corporation, or entity. Notwithstanding 719
any contrary provision of section 351.04 of the Revised Code, if 720
a tax is levied by a county under division (Q) of this section, 721
the board of county commissioners of that county may determine 722
the manner of selection, the qualifications, the number, and 723
terms of office of the members of the board of directors of any 724
convention facilities authority, corporation, or other entity 725
described in division (Q) (5) of this section. 726

(6) (a) No amount collected from a tax levied, extended, or 727
required to be deposited in the county general fund under 728
division (Q) of this section may be used for any purpose other 729
than paying the direct and indirect costs of constructing, 730
improving, expanding, equipping, financing, or operating a 731
convention center and for the real and actual costs of 732
administering the tax, unless, prior to the adoption of the 733
resolution of the legislative authority of the county 734
authorizing the levy, extension, increase, or deposit, the 735
county and the mayor of the most populous municipal corporation 736
in that county have entered into an agreement as to the use of 737
such amounts, provided that such agreement has been approved by 738
a majority of the mayors of the other municipal corporations in 739

that county. The agreement shall provide that the amounts to be 740
used for purposes other than paying the convention center or 741
administrative costs described in division (Q) (6) (a) of this 742
section be used only for the direct and indirect costs of 743
capital improvements, including the financing of capital 744
improvements, except that the agreement may subsequently be 745
amended by the parties that have entered into that agreement to 746
authorize such amounts to instead be used for any costs related 747
to the promotion or support of tourism or tourism-related 748
programs. 749

(b) If the county in which the tax is levied has an 750
association of mayors and city managers, the approval of that 751
association of an agreement described in division (Q) (6) (a) of 752
this section shall be considered to be the approval of the 753
majority of the mayors of the other municipal corporations for 754
purposes of that division. 755

(7) Each year, the auditor of state shall conduct an audit 756
of the uses of any amounts collected from taxes levied, 757
extended, or deposited under division (Q) of this section and 758
shall prepare a report of the auditor of state's findings. The 759
auditor of state shall submit the report to the legislative 760
authority of the county that has levied, extended, or deposited 761
the tax, the speaker of the house of representatives, the 762
president of the senate, and the leaders of the minority parties 763
of the house of representatives and the senate. 764

(R) (1) As used in division (R) of this section: 765

(a) "Convention facilities authority" has the same meaning 766
as in section 351.01 of the Revised Code. 767

(b) "Convention center" has the same meaning as in section 768

307.695 of the Revised Code. 769

(2) Notwithstanding any contrary provision of division (N) 770
of this section, the legislative authority of a county with a 771
population of one million two hundred thousand or more according 772
to the most recent federal decennial census or the most recent 773
annual population estimate published or released by the United 774
States census bureau at the time the resolution is adopted 775
placing the levy on the ballot, that has levied a tax under 776
division (N) of this section may, by resolution adopted by a 777
majority of the members of the legislative authority, provide 778
for the extension of such levy and may provide that the proceeds 779
of that tax, to the extent that the proceeds are no longer 780
needed for their original purpose as defined by a cooperative 781
agreement entered into under section 307.671 of the Revised Code 782
and after deducting the real and actual costs of administering 783
the tax, shall be used for paying the direct and indirect costs 784
of constructing, improving, expanding, equipping, financing, or 785
operating a convention center. The resolution shall provide for 786
the extension of the tax at a rate not to exceed the rate 787
specified in division (N) of this section for a period of time 788
determined by the legislative authority of the county, but not 789
to exceed an additional forty years. 790

(3) The legislative authority of a county with a 791
population of one million two hundred thousand or more that has 792
levied a tax under division (A) of this section may, by 793
resolution adopted by a majority of the members of the 794
legislative authority, increase the rate of the tax levied by 795
such county under division (A) of this section to a rate not to 796
exceed five per cent on transactions by which lodging by a hotel 797
is or is to be furnished to transient guests. Notwithstanding 798
any contrary provision of division (A) of this section, the 799

resolution shall provide that all collections resulting from the 800
rate levied in excess of three per cent, after deducting the 801
real and actual costs of administering the tax, shall be used 802
for paying the direct and indirect costs of constructing, 803
improving, expanding, equipping, financing, or operating a 804
convention center. 805

(4) The legislative authority of a county with a 806
population of one million two hundred thousand or more that has 807
levied a tax under division (A) of this section may, by 808
resolution adopted on or before July 1, 2008, by a majority of 809
the members of the legislative authority, provide that all or a 810
portion of the proceeds of the tax levied under division (A) of 811
this section, after deducting the real and actual costs of 812
administering the tax and the amounts required to be returned to 813
townships and municipal corporations with respect to the first 814
three per cent levied under division (A) of this section, shall 815
be used to satisfy any pledges made in connection with an 816
agreement entered into under section 307.695 of the Revised Code 817
or shall otherwise be used for paying the direct and indirect 818
costs of constructing, improving, expanding, equipping, 819
financing, or operating a convention center. 820

(5) Any amount collected from a tax levied or extended 821
under division (R) of this section may be contributed to a 822
convention facilities authority created before July 1, 2005, but 823
no amount collected from a tax levied or extended under division 824
(R) of this section may be contributed to a convention 825
facilities authority, corporation, or other entity created after 826
July 1, 2005, unless the mayor of the municipal corporation in 827
which the convention center is to be operated by that convention 828
facilities authority, corporation, or other entity has consented 829
to the creation of that convention facilities authority, 830

corporation, or entity. 831

(S) As used in division (S) of this section, "soldiers' 832
memorial" means a memorial constructed and funded under Chapter 833
345. of the Revised Code. 834

The board of county commissioners of a county with a 835
population between one hundred three thousand and one hundred 836
seven thousand according to the most recent federal decennial 837
census, by resolution adopted by a majority of the members of 838
the board within six months after September 15, 2014, may levy a 839
tax not to exceed three per cent on transactions by which a 840
hotel is or is to be furnished to transient guests. The purpose 841
of the tax shall be to pay the costs of expanding, maintaining, 842
or operating a soldiers' memorial and the costs of administering 843
the tax. All revenue arising from the tax shall be credited to 844
one or more special funds in the county treasury and shall be 845
spent solely for the purposes of paying those costs. 846

The board of county commissioners shall adopt all rules 847
necessary to provide for the administration of the tax subject 848
to the same limitations on imposing penalty or interest under 849
division (A) of this section. 850

(T) As used in division (T) of this section: 851

(1) "Eligible county" means a county in which a county 852
agricultural society or independent agricultural society is 853
organized under section 1711.01 or 1711.02 of the Revised Code, 854
provided the agricultural society owns a facility or site in the 855
county at which an annual harness horse race is conducted where 856
one-day attendance equals at least forty thousand attendees. 857

(2) "Permanent improvements," "debt charges," and 858
"financing costs" have the same meanings as in section 133.01 of 859

the Revised Code. 860

(3) "Costs of permanent improvements" include all costs 861
allowed in section 133.15 of the Revised Code. 862

A board of county commissioners of an eligible county, by 863
resolution adopted by a majority of the members of the board, 864
may levy an excise tax at the rate of up to three per cent on 865
transactions by which lodging by a hotel is or is to be 866
furnished to transient guests for the purpose of paying the 867
costs of permanent improvements at sites at which one or more 868
agricultural societies conduct fairs or exhibits, including 869
paying financing costs and debt charges on bonds, or notes in 870
anticipation of bonds, paying the costs of maintaining or 871
operating such permanent improvements, and paying the costs of 872
administering the tax. 873

A resolution adopted under division (T) of this section, 874
other than a resolution that only extends the period of time for 875
which the tax is levied, shall direct the board of elections to 876
submit the question of the proposed lodging tax to the electors 877
of the county at a special election held on the date specified 878
by the board in the resolution, provided that the election 879
occurs not less than ninety days after a certified copy of the 880
resolution is transmitted to the board of elections. A 881
resolution submitted to the electors under division (T) of this 882
section shall not go into effect unless it is approved by a 883
majority of those voting upon it. The resolution takes effect on 884
the date the board of county commissioners receives notification 885
from the board of elections of an affirmative vote. 886

The tax shall remain in effect for the period specified in 887
the resolution, not to exceed five years, and may be extended 888
for an additional period of years that is at least the number of 889

years required for payment of the debt charges on bonds or notes 890
in anticipation of bonds authorized under this division but not 891
in excess of fifteen years thereafter by a resolution adopted by 892
a majority of the members of the board. A resolution extending 893
the period of time for which the tax is in effect is not subject 894
to approval of the electors of the county, but is subject to 895
referendum under sections 305.31 to 305.99 of the Revised Code. 896
All revenue arising from the tax shall be credited to one or 897
more special funds in the county treasury and shall be spent 898
solely for the purposes of paying the costs of such permanent 899
improvements, including paying financing costs and debt charges 900
on bonds, or notes in anticipation of bonds, and maintaining or 901
operating the improvements. Revenue allocated for the use of a 902
county agricultural society may be credited to the county 903
agricultural society fund created in section 1711.16 of the 904
Revised Code upon appropriation by the board. If revenue is 905
credited to that fund, it shall be expended only as provided in 906
that section. 907

The board of county commissioners shall adopt all rules 908
necessary to provide for the administration of the tax. The 909
rules may prescribe the time for payment of the tax, and may 910
provide for the imposition or penalty or interest, or both, for 911
late payments, provided that the penalty does not exceed ten per 912
cent of the amount of tax due, and the rate at which interest 913
accrues does not exceed the rate per annum prescribed in section 914
5703.47 of the Revised Code. 915

The board of county commissioners may issue bonds, or 916
notes in anticipation thereof, pursuant to Chapter 133. of the 917
Revised Code, for the purpose of paying the costs of permanent 918
improvements as authorized in this division and pledge the 919
revenue arising from the tax for that purpose. The board of 920

county commissioners may pledge or contribute the revenue 921
arising from the tax levied under this division to a port 922
authority created under Chapter 4582. of the Revised Code, and 923
the port authority may issue bonds, or notes in anticipation 924
thereof, pursuant to that chapter, for the purpose of paying the 925
costs of permanent improvements as authorized in this division. 926

(U) As used in division (U) of this section, "eligible 927
county" means a county in which a tax is levied under division 928
(A) of this section at a rate of three per cent and whose 929
territory includes a part of Lake Erie the shoreline of which 930
represents at least fifty per cent of the linear length of the 931
county's border with other counties of this state. 932

The board of county commissioners of an eligible county 933
that has entered into an agreement with a port authority in the 934
county under section 4582.56 of the Revised Code may levy an 935
additional lodging tax on transactions by which lodging by a 936
hotel is or is to be furnished to transient guests for the 937
purpose of financing lakeshore improvement projects constructed 938
or financed by the port authority under that section. The 939
resolution levying the tax shall specify the purpose of the tax, 940
the rate of the tax, which shall not exceed two per cent, and 941
the number of years the tax will be levied or that it will be 942
levied for a continuing period of time. The tax shall be 943
administered pursuant to the regulations adopted by the board 944
under division (A) of this section, except that all the proceeds 945
of the tax levied under this division shall be pledged to the 946
payment of the costs, including debt charges, of lakeshore 947
improvements undertaken by a port authority pursuant to the 948
agreement under section 4582.56 of the Revised Code. No revenue 949
from the tax may be used to pay the current expenses of the port 950
authority. 951

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 980
lodging tax proceeds from that tax be used exclusively to foster 981
and develop tourism in the tourism development district. 982

(b) Notwithstanding division (A) of this section, any 983
ordinance or resolution levying a lodging tax adopted on or 984
after September 29, 2017, by a county, township, or municipal 985
corporation in which any part of a tourism development district 986
is located on or after that date shall require that all tourism 987
development district lodging tax proceeds from that tax be used 988
exclusively to foster and develop tourism in the tourism 989
development district. 990

(c) A county shall not use any of the proceeds described 991
in division (V) (2) (a) (i) or (V) (2) (b) of this section unless the 992
convention and visitors' bureau operating within the county 993
approves the manner in which such proceeds are used to foster 994
and develop tourism in the tourism development district. Upon 995
obtaining such approval, the county may pay such proceeds to the 996
bureau to use for the agreed-upon purpose. 997

A municipal corporation or township shall not use any of 998
the proceeds described in division (V) (2) (a) (ii) or (V) (2) (b) of 999
this section unless the convention and visitors' bureau 1000
operating within the municipal corporation or township approves 1001
the manner in which such proceeds are used to foster and develop 1002
tourism in the tourism development district. Upon obtaining such 1003
approval, the municipal corporation or township may pay such 1004
proceeds to the bureau to use for the agreed-upon purpose. 1005

(3) (a) Notwithstanding division (A) of this section, the 1006
board of county commissioners of an eligible county that levies 1007
a lodging tax on March 23, 2018, may amend the resolution 1008
levying that tax to require that all or a portion of the 1009

proceeds of that tax otherwise required to be spent solely to 1010
make contributions to the convention and visitors' bureau 1011
operating within the county shall be used to foster and develop 1012
tourism in a tourism development district. 1013

(b) Notwithstanding division (A) of this section, the 1014
board of county commissioners of an eligible county that adopts 1015
a resolution levying a lodging tax on or after March 23, 2018, 1016
may require that all or a portion of the proceeds of that tax 1017
otherwise required to be spent solely to make contributions to 1018
the convention and visitors' bureau operating within the county 1019
pursuant to division (A) of this section shall be used to foster 1020
and develop tourism in a tourism development district. 1021

(c) A county shall not use any of the proceeds in the 1022
manner described in division (V) (3) (a) or (b) of this section 1023
unless the convention and visitors' bureau operating within the 1024
county approves the manner in which such proceeds are used to 1025
foster and develop tourism in the tourism development district. 1026
Upon obtaining such approval, the county may pay such proceeds 1027
to the bureau to use for the agreed upon purpose. 1028

(W) (1) As used in division (W) of this section: 1029

(a) "Eligible county" means a county with a population 1030
greater than three hundred thousand and less than three hundred 1031
fifty thousand that levies a tax under division (A) of this 1032
section at a rate of three per cent; 1033

(b) "Cost" and "facility" have the same meanings as in 1034
section 351.01 of the Revised Code. 1035

(2) A board of county commissioners of an eligible county, 1036
by resolution adopted by a majority of the members of the board, 1037
may levy an excise tax at the rate of up to three per cent on 1038

transactions by which lodging by a hotel is or is to be 1039
furnished to transient guests. All of the revenue from the tax 1040
shall be used to pay the costs of administering the tax or 1041
pledged and contributed to a convention facilities authority 1042
established by the board of county commissioners under Chapter 1043
351. of the Revised Code and used by the authority to pay the 1044
cost of constructing a facility in the county, including paying 1045
bonds, or notes issued in anticipation of bonds, as provided by 1046
that chapter, or paying the expenses of maintaining, operating, 1047
or promoting such a facility. No portion of the revenue arising 1048
from the tax need be returned to municipal corporations or 1049
townships as required for taxes levied under division (A) of 1050
this section. 1051

(3) A resolution adopted under division (W) of this 1052
section shall direct the board of elections to submit the 1053
question of the proposed lodging tax to the electors of the 1054
county at a special election held on the date specified by the 1055
board in the resolution, provided that the election occurs not 1056
less than ninety days after a certified copy of the resolution 1057
is transmitted to the board of elections. A resolution submitted 1058
to the electors under division (W) of this section shall not go 1059
into effect unless it is approved by a majority of those voting 1060
upon it. The resolution takes effect on the date the board of 1061
county commissioners receives notification from the board of 1062
elections of an affirmative vote. 1063

(4) Once the tax is approved by the electors of the county 1064
pursuant to division (W) (3) of this section, it shall not be 1065
subject to diminution by initiative or referendum or by law 1066
while any bonds, or notes in anticipation of bonds, issued by 1067
the authority under Chapter 351. of the Revised Code to which 1068
the revenue is pledged, remain outstanding in accordance with 1069

their terms, unless provision is made by law or by the board of 1070
county commissioners for an adequate substitute therefore that 1071
is satisfactory to the trustee if a trust agreement secures the 1072
bonds. 1073

(5) The tax authorized by division (W) of this section 1074
shall be in addition to any other tax that is levied pursuant to 1075
this section. 1076

(X) (1) As used in division (X) of this section: 1077

(a) "Convention facilities authority," "cost," and 1078
"facility" have the same meanings as in section 351.01 of the 1079
Revised Code, except that "facility" does not include a "sports 1080
facility," as that term is defined in that section, other than a 1081
facility intended to house a major league soccer team. 1082

(b) "Eligible county" means a county with a population 1083
greater than eight hundred thousand but less than one million 1084
that levies a tax under division (A) of this section. 1085

(c) "Port authority" means a port authority created under 1086
Chapter 4582. of the Revised Code. 1087

(2) A board of county commissioners or the legislative 1088
authority of an eligible county may, by resolution adopted by a 1089
majority of the members of the board or legislative authority, 1090
levy an excise tax at a rate not to exceed one per cent on 1091
transactions by which lodging by a hotel is or is to be 1092
furnished to transient guests. All revenue arising from the tax 1093
shall be used to pay the costs of administering the tax or 1094
pledged and contributed to the convention and visitors' bureau 1095
operating within the applicable eligible county, a convention 1096
facilities authority within the applicable eligible county, or a 1097
port authority and used by the convention and visitors' bureau, 1098

the convention facilities authority, or the port authority to 1099
pay the cost of acquiring, constructing, renovating, expanding, 1100
maintaining, or operating one or more facilities in the county, 1101
including paying bonds, or notes issued in anticipation of 1102
bonds, or paying the expenses of maintaining, operating, or 1103
promoting one or more facilities. No portion of the revenue 1104
arising from the tax need be returned to municipal corporations 1105
or townships as required for taxes levied under division (A) of 1106
this section. 1107

(3) The tax authorized by division (X) of this section 1108
shall be in addition to any other tax that is levied pursuant to 1109
this section. 1110

(4) Any board of county commissioners of an eligible 1111
county that, pursuant to division (D) (2) of this section, has 1112
amended a resolution levying the tax authorized by division (A) 1113
of this section may further amend the resolution to provide that 1114
all or a portion of the revenue referred to in division (D) (2) 1115
(b) of this section and division (A) of this section may be 1116
pledged and contributed to pay the costs of acquiring, 1117
constructing, renovating, expanding, maintaining, or operating 1118
one or more facilities in the county, including paying bonds, or 1119
notes issued in anticipation of bonds, or paying the expenses of 1120
maintaining, operating, or promoting one or more facilities. 1121

Section 2. That existing section 5739.09 of the Revised 1122
Code is hereby repealed. 1123

Section 3. A board of county commissioners of a county 1124
that levies an increased rate of tax under division (D) of 1125
section 5739.09 of the Revised Code, as that division existed 1126
before the effective date of its amendment by this act, and that 1127
is no longer eligible to levy that increased rate under that 1128

division as amended by this act, shall amend the resolution	1129
levying the tax to comply with that amendment on or before the	1130
first day of the first month beginning after the effective date	1131
of that amendment.	1132