

**As Introduced**

**134th General Assembly  
Regular Session  
2021-2022**

**H. B. No. 677**

**Representative Young, T.  
Cosponsors: Representatives Brinkman, Stoltzfus**

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**A BILL**

To amend sections 715.70 and 5705.03 and to enact 1  
sections 319.41, 718.041, and 5748.11 of the 2  
Revised Code to require local governments to 3  
provide certain information to residents 4  
regarding proposed property and income tax 5  
levies and to name this act the Tax Transparency 6  
Act. 7

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

**Section 1.** That sections 715.70 and 5705.03 be amended and 8  
sections 319.41, 718.041, and 5748.11 of the Revised Code be 9  
enacted to read as follows: 10

**Sec. 319.41.** (A) Terms used in this section have the same 11  
meaning as in section 5705.01 of the Revised Code. "Internet 12  
identifier of record" has the same meaning as in section 9.312 13  
of the Revised Code. 14

(B) After receiving certification of an ordinance or 15  
resolution under division (B)(2) of section 5705.03 of the 16  
Revised Code, but not later than sixty days before the election 17  
at which the question of the tax described in that ordinance or 18

resolution will appear on the ballot, a county auditor shall 19  
send to each owner of property in the county listed on the 20  
current tax list that will be subject to that tax a notice that 21  
includes the following information: 22

(1) The name of the taxing authority; 23

(2) Whether the proposed tax is an additional levy, a 24  
renewal, replacement, or substitution of an existing tax, or a 25  
renewal or replacement of an existing tax with an increase or a 26  
decrease; 27

(3) The purpose of the tax; 28

(4) The term of years of the tax or if the tax is for a 29  
continuing period of time; 30

(5) The date of the election at which the question of the 31  
tax will appear on the ballot; 32

(6) The tax year in which the tax will first be levied and 33  
the calendar year in which the tax will first be collected; 34

(7) The rate of the proposed tax in the first year it will 35  
be levied and, if the tax is a renewal, replacement, or 36  
substitution levy, the rate of the existing tax in the last year 37  
it will be levied, both expressed in mills for each one dollar 38  
in tax valuation; 39

(8) The amount of taxes that the auditor estimates will be 40  
charged against the recipient's property and attributable to the 41  
proposed tax in the first year the tax is levied, and, if the 42  
proposed tax is a renewal, replacement, or substitution levy, 43  
the amount of taxes the auditor estimates will be charged 44  
against the recipient's property and attributable to the 45  
existing levy in the last year the existing tax is levied. 46

(C) If the auditor has record of an internet identifier of 47  
record for a property owner, the auditor may send the notice to 48  
that internet identifier of record. If the auditor does not have 49  
such record, or if the property owner so requests, the auditor 50  
shall send the notice by ordinary mail. 51

(D) The taxing authority proposing the tax shall reimburse 52  
the county auditor for any expenses incurred by the auditor to 53  
comply with this section. Reimbursements shall be credited to 54  
the funds from which those expenses were paid, equal to the 55  
amount paid from each such fund. 56

**Sec. 715.70.** (A) This section and section 715.71 of the 57  
Revised Code apply only to: 58

(1) Municipal corporations and townships within a county 59  
that has adopted a charter under Sections 3 and 4 of Article X, 60  
Ohio Constitution; 61

(2) Municipal corporations and townships that have created 62  
a joint economic development district comprised entirely of real 63  
property owned by a municipal corporation at the time the 64  
district was created under this section. The real property owned 65  
by the municipal corporation shall include an airport owned by 66  
the municipal corporation and located entirely beyond the 67  
municipal corporation's corporate boundary. 68

(3) Municipal corporations or townships that are part of 69  
or contiguous to a transportation improvement district created 70  
under Chapter 5540. of the Revised Code and that have created a 71  
joint economic development district under this section or 72  
section 715.71 of the Revised Code prior to November 15, 1995; 73

(4) Municipal corporations that have previously entered 74  
into a contract creating a joint economic development district 75

pursuant to division (A) (2) of this section, even if the 76  
territory to be included in the district does not meet the 77  
requirements of that division. 78

(B) (1) One or more municipal corporations and one or more 79  
townships may enter into a contract approved by the legislative 80  
authority of each contracting party pursuant to which they 81  
create as a joint economic development district an area or areas 82  
for the purpose of facilitating economic development to create 83  
or preserve jobs and employment opportunities and to improve the 84  
economic welfare of the people in the state and in the area of 85  
the contracting parties. A municipal corporation described in 86  
division (A) (4) of this section may enter into a contract with 87  
other municipal corporations and townships to create a new joint 88  
economic development district. In a district that includes a 89  
municipal corporation described in division (A) (4) of this 90  
section, the territory of each of the contracting parties shall 91  
be contiguous to the territory of at least one other contracting 92  
party, or contiguous to the territory of a township or municipal 93  
corporation that is contiguous to another contracting party, 94  
even if the intervening township or municipal corporation is not 95  
a contracting party. The area or areas of land to be included in 96  
the district shall not include any parcel of land owned in fee 97  
by a municipal corporation or a township or parcel of land that 98  
is leased to a municipal corporation or a township, unless the 99  
municipal corporation or township is a party to the contract or 100  
unless the municipal corporation or township has given its 101  
consent to have its parcel of land included in the district by 102  
the adoption of a resolution. As used in this division, "parcel 103  
of land" means any parcel of land owned by a municipal 104  
corporation or a township for at least a six-month period within 105  
a five-year period prior to the creation of a district, but 106

"parcel of land" does not include streets or public ways and 107  
sewer, water, and other utility lines whether owned in fee or 108  
otherwise. 109

The district created shall be located within the territory 110  
of one or more of the participating parties and may consist of 111  
all or a portion of such territory. The boundaries of the 112  
district shall be described in the contract or in an addendum to 113  
the contract. 114

(2) Prior to the public hearing to be held pursuant to 115  
division (D)(2) of this section, the participating parties shall 116  
give a copy of the proposed contract to each municipal 117  
corporation located within one-quarter mile of the proposed 118  
joint economic development district and not otherwise a party to 119  
the contract, and afford the municipal corporation the 120  
reasonable opportunity, for a period of thirty days following 121  
receipt of the proposed contract, to make comments and 122  
suggestions to the participating parties regarding elements 123  
contained in the proposed contract. 124

(3) The district shall not exceed two thousand acres in 125  
area. The territory of the district shall not completely 126  
surround territory that is not included within the boundaries of 127  
the district. 128

(4) Sections 503.07 to 503.12 of the Revised Code do not 129  
apply to territory included within a district created pursuant 130  
to this section as long as the contract creating the district is 131  
in effect, unless the legislative authority of each municipal 132  
corporation and the board of township trustees of each township 133  
included in the district consent, by ordinance or resolution, to 134  
the application of those sections of the Revised Code. 135

(5) Upon the execution of the contract creating the 136  
district by the parties to the contract, a participating 137  
municipal corporation or township included within the district 138  
shall file a copy of the fully executed contract with the county 139  
recorder of each county within which a party to the contract is 140  
located, in the miscellaneous records of the county. No 141  
annexation proceeding pursuant to Chapter 709. of the Revised 142  
Code that proposes the annexation to, merger, or consolidation 143  
with a municipal corporation of any unincorporated territory 144  
within the district shall be commenced for a period of three 145  
years after the contract is filed with the county recorder of 146  
each county within which a party to the contract is located 147  
unless each board of township trustees whose territory is 148  
included, in whole or part, within the district and the 149  
territory proposed to be annexed, merged, or consolidated adopts 150  
a resolution consenting to the commencement of the proceeding 151  
and a copy of the resolution is filed with the legislative 152  
authority of each county within which a party to the contract is 153  
located or unless the contract is terminated during this period. 154

The contract entered into between the municipal 155  
corporations and townships pursuant to this section may provide 156  
for the prohibition of any annexation by the participating 157  
municipal corporations of any unincorporated territory within 158  
the district beyond the three-year mandatory prohibition of any 159  
annexation provided for in division (B) (5) of this section. 160

(C) (1) After the legislative authority of a municipal 161  
corporation and the board of township trustees have adopted an 162  
ordinance and resolution approving a contract to create a joint 163  
economic development district pursuant to this section, and 164  
after a contract has been signed, the municipal corporations and 165  
townships shall jointly file a petition with the legislative 166

authority of each county within which a party to the contract is located.	167 168
(a) The petition shall contain all of the following:	169
(i) A statement that the area or areas of the district <del>is</del> <u>are</u> not greater than two thousand acres and is located within the territory of one or more of the contracting parties;	170 171 172
(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;	173 174 175
(iii) A description of the area or areas to be designated as the district;	176 177
(iv) The signature of a representative of each of the contracting parties.	178 179
(b) The following documents shall be filed with the petition:	180 181
(i) A signed copy of the contract, together with copies of district maps and plans related to or part of the contract;	182 183
(ii) A certified copy of the ordinances and resolutions of the contracting parties approving the contract;	184 185
(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;	186 187 188 189
(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	190 191 192 193

shall represent a majority of the persons owning property 194  
located in whole or in part within the district and persons 195  
owning a majority of the acreage located within the district. A 196  
signature may be withdrawn by the signer up to but not after the 197  
time of the public hearing required by division (D) (2) of this 198  
section. 199

(2) The legislative authority of each county within which 200  
a party to the contract is located shall adopt a resolution 201  
approving the petition for the creation of the district if the 202  
petition and other documents have been filed in accordance with 203  
the requirements of division (C) (1) of this section. If the 204  
petition and other documents do not substantially meet the 205  
requirements of that division, the legislative authority of any 206  
county within which a party to the contract is located may adopt 207  
a resolution disapproving the petition for the creation of the 208  
district. The legislative authority of each county within which 209  
a party to the contract is located shall adopt a resolution 210  
approving or disapproving the petition within thirty days after 211  
the petition was filed. If the legislative authority of each 212  
such county does not adopt the resolution within the thirty-day 213  
period, the petition shall be deemed approved and the contract 214  
shall go into effect immediately after that approval or at such 215  
other time as the contract specifies. 216

(D) (1) The contract creating the district shall set forth 217  
or provide for the amount or nature of the contribution of each 218  
municipal corporation and township to the development and 219  
operation of the district and may provide for the sharing of the 220  
costs of the operation of and improvements for the district. The 221  
contributions may be in any form to which the contracting 222  
municipal corporations and townships agree and may include but 223  
are not limited to the provision of services, money, real or 224



personal property, facilities, or equipment. The contract may 225  
provide for the contracting parties to share revenue from taxes 226  
levied on property by one or more of the contracting parties if 227  
those revenues may lawfully be applied to that purpose under the 228  
legislation by which those taxes are levied. The contract shall 229  
provide for new, expanded, or additional services, facilities, 230  
or improvements, including expanded or additional capacity for 231  
or other enhancement of existing services, facilities, or 232  
improvements, provided that those services, facilities, or 233  
improvements, or expanded or additional capacity for or 234  
enhancement of existing services, facilities, or improvements, 235  
required herein have been provided within the two-year period 236  
prior to the execution of the contract. 237

(2) Before the legislative authority of a municipal 238  
corporation or a board of township trustees passes any ordinance 239  
or resolution approving a contract to create a joint economic 240  
development district pursuant to this section, the legislative 241  
authority of the municipal corporation and the board of township 242  
trustees shall each hold a public hearing concerning the joint 243  
economic development district contract and shall provide thirty 244  
days' public notice of the time and place of the public hearing 245  
in a newspaper of general circulation in the municipal 246  
corporation and the township. The board of township trustees may 247  
provide additional notice to township residents in accordance 248  
with section 9.03 of the Revised Code, and any additional notice 249  
shall include the public hearing announcement; a summary of the 250  
terms of the contract; a statement that the entire text of the 251  
contract and district maps and plans are on file for public 252  
examination in the office of the township fiscal officer; and 253  
information pertaining to any tax changes that will or may occur 254  
as a result of the contract. 255

During the thirty-day period prior to the public hearing, 256  
a copy of the text of the contract together with copies of 257  
district maps and plans related to or part of the contract shall 258  
be on file, for public examination, in the offices of the clerk 259  
of the legislative authority of the municipal corporation and of 260  
the township fiscal officer. The public hearing provided for in 261  
division (D) (2) of this section shall allow for public comment 262  
and recommendations from the public on the proposed contract. 263  
The contracting parties may include in the contract any of those 264  
recommendations prior to the approval of the contract. 265

(3) Any resolution of the board of township trustees that 266  
approves a contract that creates a joint economic development 267  
district pursuant to this section shall be subject to a 268  
referendum of the electors of the township. When a referendum 269  
petition, signed by ten per cent of the number of electors in 270  
the township who voted for the office of governor at the most 271  
recent general election for the office of governor, is presented 272  
to the board of township trustees within thirty days after the 273  
board of township trustees adopted the resolution, ordering that 274  
the resolution be submitted to the electors of the township for 275  
their approval or rejection, the board of township trustees 276  
shall, after ten days and not later than four p.m. of the 277  
ninetieth day before the election, certify the text of the 278  
resolution to the board of elections. The board of elections 279  
shall submit the resolution to the electors of the township for 280  
their approval or rejection at the next general, primary, or 281  
special election occurring subsequent to ninety days after the 282  
certifying of the petition to the board of elections. 283

(4) Upon the creation of a district under this section or 284  
section 715.71 of the Revised Code, one of the contracting 285  
parties shall file a copy of the following with the director of 286

development:	287
(a) The petition and other documents described in division	288
(C)(1) of this section, if the district is created under this	289
section;	290
(b) The documents described in division (D) of section	291
715.71 of the Revised Code, if the district is created under	292
this section.	293
(E) The district created by the contract shall be governed	294
by a board of directors that shall be established by or pursuant	295
to the contract. The board is a public body for the purposes of	296
section 121.22 of the Revised Code. The provisions of Chapter	297
2744. of the Revised Code apply to the board and the district.	298
The members of the board shall be appointed as provided in the	299
contract from among the elected members of the legislative	300
authorities and the elected chief executive officers of the	301
contracting parties, provided that there shall be at least two	302
members appointed from each of the contracting parties.	303
(F) The contract shall enumerate the specific powers,	304
duties, and functions of the board of directors of a district,	305
and the contract shall provide for the determination of	306
procedures that are to govern the board of directors. The	307
contract may grant to the board the power to adopt a resolution	308
to levy an income tax within the district. The income tax shall	309
be used for the purposes of the district and for the purposes of	310
the contracting municipal corporations and townships pursuant to	311
the contract. The income tax may be levied in the district based	312
on income earned by persons working or residing within the	313
district and based on the net profits of businesses located in	314
the district. The income tax shall follow the provisions of	315
Chapter 718. of the Revised Code, except that a vote shall be	316

required by the electors residing in the district to approve the 317  
rate of income tax. If no electors reside within the district, 318  
then division (F) (4) of this section applies. The rate of the 319  
income tax shall be no higher than the highest rate being levied 320  
by a municipal corporation that is a party to the contract. 321

(1) Within one hundred eighty days after the first meeting 322  
of the board of directors, the board may levy an income tax, 323  
provided that the rate of the income tax is first submitted to 324  
and approved by the electors of the district at the succeeding 325  
regular or primary election, or a special election called by the 326  
board, occurring subsequent to ninety days after a certified 327  
copy of the resolution levying the income tax and calling for 328  
the election is filed with the board of elections. If the voters 329  
approve the levy of the income tax, the income tax shall be in 330  
force for the full period of the contract establishing the 331  
district. Any increase in the rate of an income tax that was 332  
first levied within one hundred eighty days after the first 333  
meeting of the board of directors shall be approved by a vote of 334  
the electors of the district, shall be in force for the 335  
remaining period of the contract establishing the district, and 336  
shall not be subject to division (F) (2) of this section. 337

(2) Any resolution of the board of directors levying an 338  
income tax that is adopted subsequent to one hundred eighty days 339  
after the first meeting of the board of directors shall be 340  
subject to a referendum as provided in division (F) (2) of this 341  
section. Any resolution of the board of directors levying an 342  
income tax that is adopted subsequent to one hundred eighty days 343  
after the first meeting of the board of directors shall be 344  
subject to an initiative proceeding to amend or repeal the 345  
resolution levying the income tax as provided in division (F) (2) 346  
of this section. When a referendum petition, signed by ten per 347

cent of the number of electors in the district who voted for the 348  
office of governor at the most recent general election for the 349  
office of governor, is filed with the county auditor of each 350  
county within which a party to the contract is located within 351  
thirty days after the resolution is adopted by the board or when 352  
an initiative petition, signed by ten per cent of the number of 353  
electors in the district who voted for the office of governor at 354  
the most recent general election for the office of governor, is 355  
filed with the county auditor of each such county ordering that 356  
a resolution to amend or repeal a prior resolution levying an 357  
income tax be submitted to the electors within the district for 358  
their approval or rejection, the county auditor of each such 359  
county, after ten days and not later than four p.m. of the 360  
ninetieth day before the election, shall certify the text of the 361  
resolution to the board of elections of that county. The county 362  
auditor of each such county shall retain the petition. The board 363  
of elections shall submit the resolution to such electors, for 364  
their approval or rejection, at the next general, primary, or 365  
special election occurring subsequent to ninety days after the 366  
certifying of such petition to the board of elections. 367

(3) Whenever a district is located in the territory of 368  
more than one contracting party, a majority vote of the 369  
electors, if any, in each of the several portions of the 370  
territory of the contracting parties constituting the district 371  
approving the levy of the tax is required before it may be 372  
imposed pursuant to this division. 373

(4) If there are no electors residing in the district, no 374  
election for the approval or rejection of an income tax shall be 375  
held pursuant to this section, provided that where no electors 376  
reside in the district, the maximum rate of the income tax that 377  
may be levied shall not exceed one per cent. 378

(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 within the district of any resolution adopted levying an income tax in the same manner required of municipal corporations under sections 731.21 and 731.25 of the Revised Code.

(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.

(7) After filing a resolution that proposes or increases an income tax with the board of elections under this section, but not later than sixty days before the election at which the question of that tax will appear on the ballot, the board shall compile a notice that includes the following information:

(a) The name of the joint economic development district;

(b) The rate of the tax or, if the proposed tax is an increase of an existing tax, the amount of the increase;

(c) The purpose of the tax;

(d) Whether, and the extent to which, a credit, as described in division (D) of section 718.04 of the Revised Code,

will be allowed against the tax; 408

(e) The date of the election at which the question of the 409  
tax will appear on the ballot; 410

(f) The taxable year in which the rate will first be 411  
levied. 412

If the district levies an existing tax, the board shall 413  
send the notice to each taxpayer that, for the immediately 414  
preceding taxable year, either filed a tax return or was not 415  
required to file a return due to the credit allowed as described 416  
in division (D) of section 718.04 of the Revised Code. If the 417  
district does not levy an existing tax, the board shall send the 418  
notice to each tax mailing address in the district or zone, as 419  
determined from the records of the county auditor. 420

If the board has record of an internet identifier of 421  
record for a property owner, the board may send the notice to 422  
that internet identifier of record. If the board does not have 423  
such record, or if the property owner so requests, the board 424  
shall send the notice by ordinary mail. As used in division (F) 425  
(7) of this section, "internet identifier of record" has the 426  
same meaning as in section 9.312 of the Revised Code. 427

(G) Membership on the board of directors does not 428  
constitute the holding of a public office or employment within 429  
the meaning of any section of the Revised Code or any charter 430  
provision prohibiting the holding of other public office or 431  
employment, and shall not constitute an interest, either direct 432  
or indirect, in a contract or expenditure of money by any 433  
municipal corporation, township, county, or other political 434  
subdivision with which the member may be connected. No member of 435  
a board of directors shall be disqualified from holding any 436

public office or employment, nor shall such member forfeit or be 437  
disqualified from holding any such office or employment, by 438  
reason of the member's membership on the board of directors, 439  
notwithstanding any law or charter provision to the contrary. 440

(H) The powers and authorizations granted pursuant to this 441  
section or section 715.71 of the Revised Code are in addition to 442  
and not in derogation of all other powers granted to municipal 443  
corporations and townships pursuant to law. When exercising a 444  
power or performing a function or duty under a contract 445  
authorized pursuant to this section or section 715.71 of the 446  
Revised Code, a municipal corporation may exercise all of the 447  
powers of a municipal corporation, and may perform all the 448  
functions and duties of a municipal corporation, within the 449  
district, pursuant to and to the extent consistent with the 450  
contract. When exercising a power or performing a function or 451  
duty under a contract authorized pursuant to this section or 452  
section 715.71 of the Revised Code, a township may exercise all 453  
of the powers of a township, and may perform all the functions 454  
and duties of a township, within the district, pursuant to and 455  
to the extent consistent with the contract. The district board 456  
of directors has no powers except those specifically set forth 457  
in the contract as agreed to by the participating parties. No 458  
political subdivision shall authorize or grant any tax exemption 459  
pursuant to Chapter 1728. or section 3735.67, 5709.62, 5709.63, 460  
or 5709.632 of the Revised Code on any property located within 461  
the district without the consent of the contracting parties. The 462  
prohibition for any tax exemption pursuant to this division 463  
shall not apply to any exemption filed, pending, or approved, or 464  
for which an agreement has been entered into, before the 465  
effective date of the contract entered into by the parties. 466

(I) Municipal corporations and townships may enter into 467



binding agreements pursuant to a contract authorized under this 468  
section or section 715.71 of the Revised Code with respect to 469  
the substance and administration of zoning and other land use 470  
regulations, building codes, public permanent improvements, and 471  
other regulatory and proprietary matters that are determined, 472  
pursuant to the contract, to be for a public purpose and to be 473  
desirable with respect to the operation of the district or to 474  
facilitate new or expanded economic development in the state or 475  
the district, provided that no contract shall exempt the 476  
territory within the district from the procedures and processes 477  
of land use regulation applicable pursuant to municipal 478  
corporation, township, and county regulations, including but not 479  
limited to procedures and processes concerning zoning. 480

(J) A contract creating a joint economic development 481  
district under this section or section 715.71 of the Revised 482  
Code may designate property as a community entertainment 483  
district or may be amended to designate property as a community 484  
entertainment district as prescribed in division (D) of section 485  
4301.80 of the Revised Code. A joint economic development 486  
district contract or amendment designating a community 487  
entertainment district shall include all information and 488  
documentation described in divisions (B) (1) through (6) of 489  
section 4301.80 of the Revised Code. The public notice required 490  
under division (D) (2) of this section and division (C) of 491  
section 715.71 of the Revised Code shall specify that the 492  
contract designates a community entertainment district and 493  
describe the location of that district. Except as provided in 494  
division (F) of section 4301.80 of the Revised Code, an area 495  
designated as a community entertainment district under a joint 496  
economic development district contract shall not lose its 497  
designation even if the contract is canceled or terminated. 498

(K) A contract entered into pursuant to this section or 499  
section 715.71 of the Revised Code may be amended and it may be 500  
renewed, canceled, or terminated as provided in or pursuant to 501  
the contract. The contract may be amended to add property owned 502  
by one of the contracting parties to the district, or may be 503  
amended to delete property from the district whether or not one 504  
of the contracting parties owns the deleted property. The 505  
contract shall continue in existence throughout its term and 506  
shall be binding on the contracting parties and on any entities 507  
succeeding to such parties, whether by annexation, merger, or 508  
otherwise. The income tax levied by the board pursuant to this 509  
section or section 715.71 of the Revised Code shall apply in the 510  
entire district throughout the term of the contract, 511  
notwithstanding that all or a portion of the district becomes 512  
subject to annexation, merger, or incorporation. No township or 513  
municipal corporation is divested of its rights or obligations 514  
under the contract because of annexation, merger, or succession 515  
of interests. 516

(L) After the creation of a joint economic development 517  
district described in division (A) (2) of this section, a 518  
municipal corporation that is a contracting party may cease to 519  
own property included in the district, but such property shall 520  
continue to be included in the district and subject to the terms 521  
of the contract. 522

Sec. 718.041. (A) As used in this section, "internet 523  
identifier of record" has the same meaning as in section 9.312 524  
of the Revised Code. 525

(B) After filing with the board of elections an ordinance 526  
that proposes a tax under division (C) (2) of section 718.04 or 527  
section 718.09 or 718.10 of the Revised Code, but not later than 528

sixty days before the election at which the question of that tax 529  
will appear on the ballot, the legislative authority of a 530  
municipal corporation shall compile a notice that includes the 531  
following information: 532

(1) The name of the municipal corporation; 533

(2) The rate of the tax or, if the proposed tax is an 534  
increase of an existing tax, the amount of the increase; 535

(3) The purpose of the tax; 536

(4) Whether, and the extent to which, a credit, as 537  
described in division (D) of section 718.04 of the Revised Code, 538  
will be allowed against the tax; 539

(5) The date of the election at which the question of the 540  
tax will appear on the ballot; 541

(6) The taxable year in which the tax will first be 542  
levied; 543

(7) If applicable, the percentage of tax revenue to be 544  
paid to a school district. 545

If the municipal corporation levies an existing tax, the 546  
legislative authority shall send the notice to each taxpayer 547  
that, for the immediately preceding taxable year, either filed a 548  
tax return or was not required to file a return due to the 549  
credit allowed as described in division (D) of section 718.04 of 550  
the Revised Code. If the municipal corporation does not levy an 551  
existing tax, the legislative authority shall send the notice to 552  
each tax mailing address in the municipal corporation, as 553  
determined from the records of the county auditor. 554

(C) If the legislative authority has record of an internet 555  
identifier of record for a property owner, the legislative 556

authority may send the notice to that internet identifier of 557  
record. If the legislative authority does not have such record, 558  
or if the property owner so requests, the legislative authority 559  
shall send the notice by ordinary mail. 560

**Sec. 5705.03.** (A) The taxing authority of each subdivision 561  
may levy taxes annually, subject to the limitations of sections 562  
5705.01 to 5705.47 of the Revised Code, on the real and personal 563  
property within the subdivision for the purpose of paying the 564  
current operating expenses of the subdivision and acquiring or 565  
constructing permanent improvements. The taxing authority of 566  
each subdivision and taxing unit shall, subject to the 567  
limitations of such sections, levy such taxes annually as are 568  
necessary to pay the interest and sinking fund on and retire at 569  
maturity the bonds, notes, and certificates of indebtedness of 570  
such subdivision and taxing unit, including levies in 571  
anticipation of which the subdivision or taxing unit has 572  
incurred indebtedness. 573

(B) (1) When a taxing authority determines that it is 574  
necessary to levy a tax outside the ten-mill limitation for any 575  
purpose authorized by the Revised Code, the taxing authority 576  
shall certify to the county auditor a resolution or ordinance 577  
requesting that the county auditor certify to the taxing 578  
authority the total current tax valuation of the subdivision, 579  
and the number of mills required to generate a specified amount 580  
of revenue, or the dollar amount of revenue that would be 581  
generated by a specified number of mills. The resolution or 582  
ordinance shall state all of the following: 583

(a) The purpose of the tax; 584

(b) Whether the tax is an additional levy, a renewal or a 585  
replacement of an existing tax, or a renewal or replacement of 586

an existing tax with an increase or a decrease;	587
(c) The section of the Revised Code authorizing submission of the question of the tax;	588 589
(d) The term of years of the tax or if the tax is for a continuing period of time;	590 591
(e) That the tax is to be levied upon the entire territory of the subdivision or, if authorized by the Revised Code, a description of the portion of the territory of the subdivision in which the tax is to be levied;	592 593 594 595
(f) The date of the election at which the question of the tax shall appear on the ballot;	596 597
(g) That the ballot measure shall be submitted to the entire territory of the subdivision or, if authorized by the Revised Code, a description of the portion of the territory of the subdivision to which the ballot measure shall be submitted;	598 599 600 601
(h) The tax year in which the tax will first be levied and the calendar year in which the tax will first be collected;	602 603
(i) Each such county in which the subdivision has territory.	604 605
If a subdivision is located in more than one county, the county auditor shall obtain from the county auditor of each other county in which the subdivision is located the current tax valuation for the portion of the subdivision in that county. The county auditor shall issue the certification to the taxing authority within ten days after receiving the taxing authority's resolution or ordinance requesting it.	606 607 608 609 610 611 612
(2) Upon receiving the certification from the county auditor, the taxing authority may adopt a resolution or	613 614

ordinance stating the rate of the tax levy, expressed in mills 615  
for each one dollar in tax valuation as estimated by the county 616  
auditor, and that the taxing authority will proceed with the 617  
submission of the question of the tax to electors. The taxing 618  
authority shall certify this resolution or ordinance to the 619  
county auditor of each county that includes territory for which 620  
the question of the tax will appear on the ballot on or before 621  
the seventy-fifth day before the election at which the question 622  
will appear on the ballot. The taxing authority shall also 623  
certify this resolution or ordinance, a copy of the county 624  
auditor's certification, and the resolution or ordinance the 625  
taxing authority adopted under division (B) (1) of this section 626  
to the proper county board of elections in the manner and within 627  
the time prescribed by the section of the Revised Code governing 628  
submission of the question. The county board of elections shall 629  
not submit the question of the tax to electors unless a copy of 630  
the county auditor's certification accompanies the resolutions 631  
or ordinances the taxing authority certifies to the board. 632  
Before requesting a taxing authority to submit a tax levy, any 633  
agency or authority authorized to make that request shall first 634  
request the certification from the county auditor provided under 635  
this section. 636

(3) This division is supplemental to, and not in 637  
derogation of, any similar requirement governing the 638  
certification by the county auditor of the tax valuation of a 639  
subdivision or necessary tax rates for the purposes of the 640  
submission of the question of a tax in excess of the ten-mill 641  
limitation, including sections 133.18 and 5705.195 of the 642  
Revised Code. 643

(C) All taxes levied on property shall be extended on the 644  
tax list and duplicate by the county auditor of the county in 645

which the property is located, and shall be collected by the 646  
county treasurer of such county in the same manner and under the 647  
same laws and rules as are prescribed for the assessment and 648  
collection of county taxes. The proceeds of any tax levied by or 649  
for any subdivision when received by its fiscal officer shall be 650  
deposited in its treasury to the credit of the appropriate fund. 651

Sec. 5748.11. (A) As used in this section, "internet 652  
identifier of record" has the same meaning as in section 9.312 653  
of the Revised Code. 654

(B) After filing with the board of elections a resolution 655  
that proposes a school district income tax, but not later than 656  
sixty days before the election at which the question of that tax 657  
will appear on the ballot, the board of education of a school 658  
district shall compile a notice that includes the following 659  
information: 660

(1) The name of the school district; 661

(2) The rate of the school district income tax and whether 662  
the proposed tax is a replacement or increase of an existing 663  
school district income tax; 664

(3) The purpose of the tax; 665

(4) The date of the election at which the question of the 666  
tax will appear on the ballot; 667

(5) The taxable year in which the tax will first be 668  
levied. 669

If the school district levies an existing school district 670  
income tax, the board of education shall send the notice to each 671  
taxpayer that filed a tax return for the immediately preceding 672  
taxable year. If the school district does not levy an existing 673

school district income tax, the board shall send the notice to 674  
each tax mailing address in the school district, as determined 675  
from the records of the county auditor. 676

(C) If the board of education has record of an internet 677  
identifier of record for a property owner, the board may send 678  
the notice to that internet identifier of record. If the board 679  
does not have such record, or if the property owner so requests, 680  
the board shall send the notice by ordinary mail. 681

**Section 2.** That existing sections 715.70 and 5705.03 of 682  
the Revised Code are hereby repealed. 683

**Section 3.** This act applies to taxes appearing on the 684  
ballot at elections held on or after the one hundredth day after 685  
the effective date of this section. 686

**Section 4.** This act shall be known as the Tax Transparency 687  
Act. 688