

As Reported by the Senate Local Government Committee

135th General Assembly

Regular Session

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Sub. H. B. No. 101

Representatives Bird, Schmidt

**Cosponsors: Representatives Click, Johnson, Klopfenstein, Seitz, Brennan,
Dobos, Fowler Arthur, Gross, John, Lipps, Mathews, Peterson, Robb Blasdel,
Thomas, C., Wiggam, Williams, Willis**

A BILL

To amend sections 118.27, 118.31, 317.18, 703.20, 1
703.201, 703.23, 731.14, 1724.07, 1901.34, 2
3505.30, 3505.33, 3505.35, 4301.62, 4303.209, 3
5705.14, and 5739.09; to amend, for the purpose 4
of adopting new section numbers as indicated in 5
parentheses, sections 703.20 (703.33) and 6
703.201 (703.34); to enact sections 317.115, 7
703.31, 703.32, 703.35, 703.36, 703.361, 8
703.362, 703.37, 703.371, 703.372, 703.373, 9
703.374, 703.375, 703.376, 703.377, 703.378, 10
703.379, 703.38, and 703.39; and to repeal 11
section 703.21 of the Revised Code to modify the 12
laws regarding village dissolution, the F-9 13
liquor permit, a special lodging tax, and 14
reporting election results to the Supreme Court, 15
to increase the amount of the threshold for 16
village competitive bidding, and to require the 17
Geauga County prosecuting attorney to prosecute 18
violations of state law arising within the 19
unincorporated areas of Geauga County. 20

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

Section 1. That sections 118.27, 118.31, 317.18, 703.20, 21
703.201, 703.23, 731.14, 1724.07, 1901.34, 3505.30, 3505.33, 22
3505.35, 4301.62, 4303.209, 5705.14, and 5739.09 be amended; 23
sections 703.20 (703.33) and 703.201 (703.34) be amended for the 24
purpose of adopting new section numbers as indicated in 25
parentheses; and sections 317.115, 703.31, 703.32, 703.35, 26
703.36, 703.361, 703.362, 703.37, 703.371, 703.372, 703.373, 27
703.374, 703.375, 703.376, 703.377, 703.378, 703.379, 703.38, 28
and 703.39 of the Revised Code be enacted to read as follows: 29

Sec. 118.27. (A) A financial planning and supervision 30
commission with respect to a municipal corporation, county, or 31
township, and its functions under this chapter, shall continue 32
in existence until such time as a determination is made pursuant 33
to division (B) of this section of one of the following: 34

(1) In the case of a village, ~~the village has dissolved~~ 35
the date a dissolution is effective as defined under section 36
~~118.31, 703.20, or 703.201~~ 703.31 of the Revised Code. 37

(2) In the case of a township, the township has dissolved 38
under section 118.31 of the Revised Code. 39

(3) In the case of a municipal corporation, county, or 40
township, the municipal corporation, county, or township has 41
done all of the following: 42

(a) Planned, and is in the process of good faith 43
implementation of, an effective financial accounting and 44
reporting system in accordance with section 118.10 of the 45
Revised Code, and it is reasonably expected that such 46

implementation will be completed within two years; 47

(b) Corrected and eliminated or has planned and is in the 48
process of good faith implementation of correcting and 49
eliminating all of the fiscal emergency conditions determined 50
pursuant to section 118.04 of the Revised Code, and no new 51
fiscal emergency conditions have occurred. The auditor of state 52
shall monitor the progress of the municipal corporation, county, 53
or township in its plan of good faith implementation of 54
correcting and eliminating all the fiscal emergency conditions. 55
This monitoring is to secure full implementation at the earliest 56
time feasible but within two years from such termination. If 57
after a two-year period, the municipal corporation, county, or 58
township has failed to secure full implementation, the auditor 59
of state may redeclare the municipal corporation, county, or 60
township to be in a fiscal emergency. 61

(c) Met the objectives of the financial plan described in 62
section 118.06 of the Revised Code; 63

(d) The municipal corporation, county, or township 64
prepares a financial forecast for a five-year period in 65
accordance with the standards issued by the auditor of state. An 66
opinion must be rendered by the auditor of state that the 67
financial forecast is considered to be nonadverse. 68

(B) The determination that the conditions for the 69
termination of the existence of the commission and its functions 70
exist may be made either by the auditor of state or by the 71
commission and shall be certified to the commission, the auditor 72
of state, the governor, and the budget commission, whereupon 73
such commission and its functions under this chapter shall 74
terminate. Such determination shall be made by the auditor of 75
state upon the filing with the auditor of state of a written 76

request for such determination by the municipal corporation, 77
county, or township, the governor, or the commission, or may be 78
made by the auditor of state upon the auditor of state's own 79
initiative. 80

(C) The commission shall prepare and submit with such 81
certification a final report of its activities, in such form as 82
is appropriate for the purpose of providing a record of its 83
activities and assisting other commissions created under this 84
chapter in the conduct of their functions. All of the books and 85
records of the commission shall be delivered to the auditor of 86
state for retention and safekeeping. 87

(D) Upon receipt of the certification provided for in 88
division (B) of this section, the director shall follow the 89
procedures set forth in section 126.29 of the Revised Code. 90

(E) If, at the time of termination of the commission, an 91
effective financial accounting and reporting system has not been 92
fully implemented, the auditor of state shall monitor the 93
progress of implementation and shall exercise authority under 94
Chapter 117. and section 118.10 of the Revised Code to secure 95
full implementation at the earliest time feasible but within two 96
years from such termination. 97

Sec. 118.31. (A) Upon petition of the financial supervisor 98
and approval of the financial planning and supervision 99
commission, if any, the attorney general shall file a legal 100
action in the court of common pleas on behalf of the state to 101
dissolve a municipal corporation or township if all of the 102
following conditions apply: 103

(1) The municipal corporation or township has a population 104
of less than five thousand as of the most recent federal 105

decennial census.	106
(2) The municipal corporation or township has been under a fiscal emergency for at least four consecutive years.	107 108
(3) Implementation of the financial plan of the municipal corporation or township required under this chapter cannot reasonably be expected to correct and eliminate all fiscal emergency conditions within five years.	109 110 111 112
(B) The court of common pleas shall hold a hearing within ninety days after the date on which the attorney general files the legal action with the court. Notice of the hearing shall be filed with the attorney general, the clerk of the village or the fiscal officer of the township that is the subject of the action, and each fiscal officer of a township located wholly or partly within the village subject to dissolution.	113 114 115 116 117 118 119
(C) <u>If the court finds that all of the conditions described in division (A) of this section apply to the municipal corporation, the court shall order the dissolution of the municipal corporation in accordance with the process in sections 703.31 to 703.39 of the Revised Code. The attorney general shall file a certified copy of the court's order of dissolution with the secretary of state, the auditor of state, and the county recorder of the county in which the village is situated, who shall record the certified copy of the order in their respective offices. The auditor of state may record the certified copy of the order in the auditor's work papers for the village's final audit. The auditor of state shall notify the townships into which the village will dissolve of the court's order of dissolution.</u>	120 121 122 123 124 125 126 127 128 129 130 131 132 133
(D) <u>If the court finds that all of the conditions</u>	134

described in division (A) of this section apply to the ~~municipal-~~ 135
~~corporation or township, it the court shall~~ appoint a 136
~~receiver~~receiver-trustee. The ~~receiver~~receiver-trustee, under 137
court supervision, shall work with executive and legislative 138
officers of the ~~municipal corporation or township~~ to wind up the 139
affairs of and dissolve ~~the municipal corporation in accordance~~ 140
~~with section 703.21 of the Revised Code or the township in~~ 141
accordance with the process in section 503.02 and sections 142
503.17 to 503.21 of the Revised Code. 143

Sec. 317.115. After a village dissolution under sections 144
703.31 to 703.39 of the Revised Code, an instrument related to a 145
tract, parcel, or lot of land located within what was previously 146
the territory of the dissolved village may utilize the lot and 147
sublot number previously assigned to the tract, parcel, or lot 148
of land. 149

Sec. 317.18. The county recorder shall make and keep up 150
direct and reverse indexes of all the names of both parties to 151
all instruments previously received for record by the county 152
recorder. The indexes shall show the kind of instrument, the 153
range, township, and section or the survey number and number of 154
acres, or the permanent parcel number provided for under section 155
319.28 of the Revised Code, or the lot and sublot number and the 156
part thereof, all as the case requires, of each tract, parcel, 157
or lot of land described in any such instrument. The name of 158
each grantor shall be entered in the direct index, and the name 159
of each grantee shall be entered in the reverse index. After a 160
village dissolution under sections 703.31 to 703.39 of the 161
Revised Code, the county recorder may continue to utilize the 162
lot and sublot number previously assigned to a tract, parcel, or 163
lot of land. 164

As to notices of claims filed in accordance with sections 165
5301.51, 5301.52, and 5301.56 of the Revised Code, there shall 166
be entered in the reverse index the name of each claimant, 167
followed by the name of the present owner of title against whom 168
the claim is asserted, if the notice contains the name of the 169
present owner; or, if the notice contains the names of more than 170
one such owner, there shall be entered the name of the first 171
owner followed by "and others" or its equivalent. 172

In all cases of deeds, mortgages, or other instruments 173
made by any sheriff, master commissioner, marshal, auditor, 174
executor, administrator, trustee, or other officer, for the 175
sale, conveyance, or encumbrance of any lands, tenements, or 176
hereditaments, and recorded in the recorder's office, the 177
recorder shall index the parties to such instrument under their 178
appropriate letters, respectively, as follows: 179

(A) The names of the persons represented by such officer 180
as owners of the lands, tenements, or hereditaments described in 181
any such instruments; 182

(B) The official designation of the officer by whom such 183
instrument was made; 184

(C) The individual names of the officers by whom such 185
instrument was made. 186

Whenever, in the opinion of the board of county 187
commissioners, it becomes necessary to transcribe, on account of 188
its worn out or incomplete condition, any volume of an index in 189
use, such volume shall be revised and transcribed to conform 190
with this section; except that in counties having a sectional 191
index in conformity with section 317.20 of the Revised Code, 192
such transcript shall be only a copy of the original. 193

Sec. 703.23. All courts shall take judicial notice of the 194
classification of municipal corporations, and of their 195
advancement, reduction, and ~~surrender of powers~~dissolution. 196

Sec. 703.31. As used in sections 703.31 to 703.39 of the 197
Revised Code: 198

"Date the dissolution is effective" means the date the 199
election result is certified under section 703.33 of the Revised 200
Code or the date the attorney general files a certified copy of 201
a court's order of dissolution with the secretary of state, 202
auditor of state, and county recorder, as applicable, under 203
section 118.31 or 703.34 of the Revised Code. 204

"Period when a dissolution is in question" means the 205
period beginning on the date a petition under section 703.33 of 206
the Revised Code is presented or a legal action is filed by the 207
attorney general under section 118.31 or 703.34 of the Revised 208
Code and ending the date the result of the election under 209
section 703.33 of the Revised Code is certified or the decision 210
of the court of common pleas under section 118.31 or 703.34 of 211
the Revised Code is declared. 212

"Transition period" means the period beginning on the date 213
the dissolution is effective and ending on the date the 214
transition supervisory board determines all outstanding debts, 215
obligations, and liabilities of the dissolved village have been 216
resolved, all real and personal property of the dissolved 217
village has been transferred or otherwise disposed of, and all 218
utility property and utility services have been transferred. 219

"Utility services" means electric, water, sewer, and other 220
similar utilities. 221

Sec. 703.32. The process for dissolving a village, whether 222

the dissolution is determined under section 118.31, 703.33, or 223
703.34 of the Revised Code, shall be conducted in accordance 224
with sections 703.31 to 703.39 of the Revised Code. 225

Sec. ~~703.20~~ 703.33. (A) Villages may ~~surrender their~~ 226
~~corporate powers~~ voluntarily dissolve upon the petition to the 227
legislative authority of the village, or, in the alternative, to 228
the board of elections of the county in which the largest 229
portion of the population of the village resides as provided in 230
division (B) (1) of this section, of at least thirty per cent of 231
the electors thereof, to be determined by the number voting at 232
the last regular municipal election, and by an affirmative vote 233
of a majority of the electors at a ~~special election, which shall~~ 234
~~be provided for by the legislative authority or, in the~~ 235
~~alternative, at a~~ the next general or special election as 236
~~provided for by the board of elections under division (B) (1) of~~ 237
~~this section. The election shall be conducted, canvassed, and~~ 238
~~the result certified and made known as at regular municipal~~ 239
elections held in an even-numbered year occurring after the 240
period ending ninety days after the filing of the petition with 241
the legislative authority. If the result of the election is in 242
favor of the surrender, the village clerk or, in the 243
alternative, the board of elections shall certify the result to 244
the secretary of state, the auditor of state, and the county 245
recorder, who shall record it in their respective offices. ~~The~~ 246
~~corporate powers of the village shall cease upon the recording~~ 247
~~of the certified election results in the county recorder's~~ 248
~~office.~~ 249

(B) (1) If the legislative authority of a village fails to 250
act upon the petition within thirty days after receipt of the 251
petition, the electors may present the petition to the board of 252
elections to determine the validity and sufficiency of the 253

signatures. The petition shall be governed by the rules of 254
section 3501.38 of the Revised Code. The petition shall be filed 255
with the board of elections of the county in which the largest 256
portion of the population of the village resides. A petition 257
filed under this division is only valid if filed during an even- 258
numbered year on or after the first day of July, and at least 259
ninety days before the next general election. If the petition is 260
sufficient, the board of elections shall submit the question 261
"Shall the village of _____ surrender its corporate 262
powers?" for the approval or rejection of the electors of the 263
village at the next general ~~or special~~ election, held in any an 264
even-numbered year, occurring after the period ending ninety 265
days after the filing of the petition with the board. If the 266
result of the election is in favor of the surrender, the board 267
of elections shall certify the results to the secretary of 268
state, the auditor of state, and the county recorder, who shall 269
record it in their respective offices. The corporate powers of 270
the village shall cease upon the recording of the certified 271
election results in the county recorder's office. 272

(2) In addition to filing the petition with the board of 273
elections as provided in division (B) (1) of this section, a copy 274
of the petition shall be filed with the board of township 275
trustees of each township affected by the surrender. 276

~~(C) The auditor of state shall assist in facilitating a~~ 277
~~timely and systematic manner for complying with the requirements~~ 278
~~of section 703.21 of the Revised Code.~~ 279

Sec. ~~703.201-703.34~~. (A) As used in this section, 280
"condition for ~~surrendering corporate powers~~the dissolution of a 281
village" means any of the following: 282

(1) The village has been declared to be in a fiscal 283

emergency under Chapter 118. of the Revised Code and has been in	284
fiscal emergency for at least three consecutive years with	285
little or no improvement on the conditions that caused the	286
fiscal emergency declaration.	287
(2) The village has failed to properly follow applicable	288
election laws for at least two consecutive election cycles for	289
any one elected office in the village.	290
(3) The village has been declared during an audit	291
conducted under section 117.11 of the Revised Code to be	292
unauditable under section 117.41 of the Revised Code in at least	293
two consecutive audits.	294
(4) The village does not provide at least two services	295
typically provided by municipal government, such as police or	296
fire protection, garbage collection, water or sewer service,	297
emergency medical services, road maintenance, or similar	298
services. "Services" does not include any administrative service	299
or legislative action.	300
(5) The village has failed for any fiscal year to adopt	301
the tax budget required by section 5705.28 of the Revised Code.	302
(6) A village elected official has been convicted of theft	303
in office, either under section 2921.41 of the Revised Code or	304
an equivalent criminal statute at the federal level, at least	305
two times in a period of ten years. The convicted official with	306
respect to those convictions may be the same person or different	307
persons.	308
(B) If the auditor of state finds, in an audit report	309
issued under division (A) or (B) of section 117.11 of the	310
Revised Code of a village that has a population of one hundred	311
fifty persons or less and consists of less than two square	312

miles, that the village meets at least two conditions for 313
~~surrendering corporate powers~~the dissolution of a village, the 314
auditor of state shall send a certified copy of the report 315
together with a letter to the attorney general requesting the 316
attorney general to institute legal action to dissolve the 317
village in accordance with division (C) of this section. The 318
report and letter shall be sent to the attorney general within 319
ten business days after the auditor of state's transmittal of 320
the report to the village. The audit report transmitted to the 321
village shall be accompanied by a notice to the village of the 322
auditor's intent to refer the report to the attorney general for 323
legal action in accordance with this section. 324

(C) Within twenty days of receipt of the auditor of 325
state's report and letter, the attorney general may file a legal 326
action in the court of common pleas on behalf of the state to 327
request the dissolution of the village that is the subject of 328
the audit report. If a legal action is filed, the court shall 329
hold a hearing within ninety days after the date the attorney 330
general files the legal action with the court. Notice of the 331
hearing shall be filed with the attorney general, the clerk of 332
the village that is the subject of the action, and each fiscal 333
officer of a township located wholly or partly within the 334
village. 335

At the hearing on dissolution, the court shall determine 336
if the village has a population of one hundred fifty persons or 337
less, consists of less than two square miles, and meets at least 338
two conditions for ~~surrendering corporate powers~~the dissolution 339
of a village. If the court so finds, ~~it~~the court shall order 340
the dissolution of the village ~~and provide for the surrender of~~ 341
~~corporate powers~~, which shall proceed in accordance with 342
~~section 703.21~~sections 703.31 to 703.39 of the Revised Code. 343

The attorney general shall file a certified copy of the court's order of dissolution with the secretary of state and the county recorder of the county in which the village is situated, who shall record it in their respective offices. ~~Upon the recording in the county recorder's office, the corporate powers of the village shall cease.~~

(D) For purposes of this section, the population of a village shall be the population determined either at the last preceding federal decennial census or according to population estimates certified by the department of development between decennial censuses.

(E) The procedure in this section is in addition to the procedure of section ~~703.20~~ 703.33 of the Revised Code for the ~~surrender of the corporate powers~~ dissolution of a village.

Sec. 703.35. During the period when a dissolution is in question, both of the following apply:

(A) The legislative authority of the village shall not create any new debts, obligations, or liabilities except to the extent the debt, obligation, or liability is necessary in connection with the continued provision of the village's utilities consistent with prudent utility practice.

(B) The legislative authority of the village shall select an official or employee of the village who is knowledgeable on village matters to serve as a representative during a dissolution, should one occur, as specified under section 703.361 of the Revised Code.

Sec. 703.36. On the date the dissolution is effective, all of the following apply:

(A) The village ceases to exist.

<u>(B) The corporate powers of the village cease.</u>	373
<u>(C) The village officials cease to hold office. An</u>	374
<u>official elected to start a term on or after the date the</u>	375
<u>dissolution is effective shall not take office.</u>	376
<u>(D) An issue voted on and scheduled to take effect on or</u>	377
<u>after the date the dissolution is effective, other than tax</u>	378
<u>levies and special assessments preserved under section 703.371</u>	379
<u>of the Revised Code, shall not take effect.</u>	380
<u>(E) A charter, if applicable, and all ordinances and</u>	381
<u>resolutions of the village, except for tax levy and special</u>	382
<u>assessment ordinances and resolutions preserved under section</u>	383
<u>703.371 of the Revised Code and ordinances and resolutions</u>	384
<u>necessary to maintain such tax levies and special assessments,</u>	385
<u>are extinguished. Except as provided in division (H) of section</u>	386
<u>703.371 of the Revised Code, all resolutions of the township or</u>	387
<u>townships into which the village dissolved apply throughout the</u>	388
<u>township's newly included territory, including zoning</u>	389
<u>regulations enacted by a board of township trustees under</u>	390
<u>Chapter 519. of the Revised Code except as provided in sections</u>	391
<u>303.22 and 519.22 of the Revised Code. Except as provided in</u>	392
<u>sections 303.22 and 519.22 of the Revised Code, county zoning</u>	393
<u>regulations enacted by a board of county commissioners apply</u>	394
<u>throughout the township's newly included territory as</u>	395
<u>applicable.</u>	396
<u>(F) A transition supervisory board exists, in accordance</u>	397
<u>with section 703.361 of the Revised Code.</u>	398
<u>(G) The territory of the village becomes part of the</u>	399
<u>township or townships in which the village territory is located,</u>	400
<u>along existing township boundaries. If there is uncertainty in</u>	401

this regard, the transition supervisory board shall resolve the 402
uncertainty. 403

(H) All leases to which the dissolved village was a party 404
terminate in accordance with the lease agreement. If a lease 405
agreement does not have a provision governing the circumstances, 406
the transition supervisory board shall resolve the lease. 407

Sec. 703.361. (A) (1) A transition supervisory board 408
consists of the following three voting members: 409

(a) The auditor of the county wherein a majority of the 410
village territory was located; 411

(b) A member of the board of county commissioners, 412
selected by the board of county commissioners, of the county 413
wherein a majority of the village territory was located; 414

(c) The recorder of the county wherein a majority of the 415
village territory was located. 416

(2) A township trustee or the township fiscal officer, as 417
determined by the board of township trustees, of each township 418
assuming territory of the dissolved village shall serve on the 419
board as a nonvoting member. 420

(3) If the general election that determined the date the 421
dissolution is effective also included an election for an office 422
for which the office holder is designated as a board member 423
under division (A) (1) of this section, the individual declared 424
as elected to the office shall serve on the board. 425

(4) An individual who is a resident of the dissolved 426
village is prohibited from serving on the board. Such an 427
individual who is designated as a board member shall designate a 428
suitable replacement to serve on the board. 429

(B) The county auditor, or the county auditor's designee 430
under division (A) (4) of this section, is the chair of the 431
board. 432

(C) The board is a public body for purposes of section 433
121.22 of the Revised Code. 434

(D) The members of the board are not liable, and shall be 435
held harmless, in any matter in which the board acts in 436
accordance with sections 703.31 to 703.39 of the Revised Code, 437
except for liability imposed as a result of a finding for 438
recovery or other citation in an audit conducted by, or on 439
behalf of, the auditor of state. 440

(E) The transition supervisory board shall appoint and 441
supervise a receiver-trustee. The board shall select a receiver- 442
trustee from a list of persons provided to the board by the 443
auditor of state. The board may replace the receiver-trustee as 444
necessary with approval of the auditor of state. 445

(F) The village representative selected under section 446
703.35 of the Revised Code, the person serving as fiscal officer 447
of the village before it dissolved, and the person serving as 448
the primary legal counsel for the village before it dissolved 449
shall provide consultation to the board as requested by the 450
board. If the legislative authority of a village failed to 451
select a representative under section 703.35 of the Revised 452
Code, the board shall select the village representative. 453

(G) The board shall continue in existence until the date 454
the auditor of state provides the board the final audit or final 455
agreed-upon procedure audit under section 703.38 of the Revised 456
Code. 457

Sec. 703.362. The receiver-trustee shall perform the 458

<u>following duties:</u>	459
<u>(A) Resolve the outstanding debts, obligations, and liabilities of the dissolved village;</u>	460 461
<u>(B) Approve necessary operations and budgetary functions of the dissolved village;</u>	462 463
<u>(C) Settle or resolve any legal claims against the dissolved village existing on the date the dissolution is effective or brought within ninety days after the day the receiver-trustee initially is appointed by the transition supervisory board, as provided under section 703.39 of the Revised Code;</u>	464 465 466 467 468 469
<u>(D) Administer and collect taxes and special assessments levied by the legislative authority of the dissolved village in accordance with section 703.371 of the Revised Code during the transition period;</u>	470 471 472 473
<u>(E) Wind down the involvement of the dissolved village in community improvement corporations, special improvement districts, and tax increment financing arrangements as provided in sections 703.376, 703.377, and 703.378 of the Revised Code;</u>	474 475 476 477
<u>(F) Dispose of or transfer the dissolved village's real and personal property as provided in section 703.373 of the Revised Code;</u>	478 479 480
<u>(G) Manage the dissolved village's utility services until the utility services are transferred under section 703.374 of the Revised Code;</u>	481 482 483
<u>(H) Manage the response to public records requests until the records are transferred under section 703.375 of the Revised Code;</u>	484 485 486

(I) Perform all other duties assigned to the receiver-trustee under sections 703.31 to 703.39 of the Revised Code or assigned to the transition supervisory board under those sections and delegated by the board to the receiver-trustee; 487
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(J) Conduct all other necessary business of the dissolved village to conclude the village's affairs. 491
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Sec. 703.37. During the transition period, all of the following apply: 493
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(A) The dissolved village's real and personal property shall be disposed of or transferred as provided under section 703.373 of the Revised Code. 495
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(B) The dissolved village's utility services shall be managed and transferred as provided under section 703.374 of the Revised Code. 498
499
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(C) The dissolved village's records shall be handled as provided under section 703.375 of the Revised Code. 501
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(D) Any funds resulting from a legal settlement that should be provided to the dissolved village shall be provided to the receiver-trustee. 503
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Sec. 703.371. (A) All taxes and special assessments levied by the legislative authority of the dissolved village, including taxes levied in accordance with Chapters 718. and 5745. of the Revised Code, shall continue to be collected after the date the dissolution is effective to the extent that the receiver-trustee determines that the revenue is needed to pay the outstanding debts, obligations, and liabilities of the village and may lawfully be used for that purpose. 506
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During the transition period, the receiver-trustee shall 514

administer and receive payments or settlements of such taxes and 515
special assessments. After the transition period, the fiscal 516
officer of the township that assumed the most dissolved village 517
territory shall administer and receive payments or settlements 518
of such taxes and special assessments. 519

Except as provided in division (G) of this section, 520
revenue from taxes and special assessments levied by the 521
legislative authority of the dissolved village shall be used 522
solely to pay the outstanding debts, obligations, and 523
liabilities of the village. 524

(B) A property tax or special assessment levied by the 525
legislative authority of a dissolved village that is not needed 526
to pay the outstanding debts, obligations, and liabilities of 527
the village or that cannot lawfully be used for that purpose 528
shall not be levied after the tax year that includes the date 529
the dissolution is effective. Within thirty days after that 530
date, the receiver-trustee or township fiscal officer that 531
administers the tax or assessment shall send notice to the 532
county auditor and each other member of the county budget 533
commission of each county in which the territory of the village 534
is located identifying each property tax levy and special 535
assessment subject to this division and specifying the date the 536
dissolution is effective. 537

(C) A property tax or special assessment levied and 538
collected in accordance with division (A) of this section after 539
the tax year that includes the date the dissolution is effective 540
shall not be levied after the tax year that includes the date 541
that all outstanding debts, obligations, and liabilities of the 542
dissolved village are paid in full. Within thirty days after 543
that date, the receiver-trustee or township fiscal officer that 544

administers the tax or assessment shall send notice to the 545
county auditor and each other member of the county budget 546
commission of each county in which the tax or assessment is 547
levied identifying each property tax levy and special assessment 548
subject to this division and specifying the date that all 549
outstanding debts, obligations, and liabilities of the village 550
were paid in full. 551

(D) A tax levied by the legislative authority of a 552
dissolved village in accordance with Chapter 718. or 5745. of 553
the Revised Code that is not needed to pay the outstanding 554
debts, obligations, and liabilities of the village or that 555
cannot be used for such purposes shall not be levied in any 556
taxable year beginning on or after the date that the dissolution 557
is effective. Within thirty days after that date, the receiver- 558
trustee or township fiscal officer that administers the tax 559
shall send notice to the tax commissioner identifying each tax 560
subject to this division and specifying the date the dissolution 561
is effective. 562

(E) A tax levied in accordance with Chapter 718. or 5745. 563
of the Revised Code and collected in accordance with division 564
(A) of this section after the date the dissolution is effective 565
shall not be levied in any taxable year beginning on or after 566
the date that all outstanding debts, obligations, and 567
liabilities of the dissolved village are paid in full. Within 568
thirty days after that date, the receiver-trustee or the fiscal 569
officer that administers the tax shall immediately send notice 570
to the tax commissioner identifying each tax subject to this 571
division and specifying the date that all outstanding debts, 572
obligations, and liabilities of the village were paid in full. 573

(F) Refunds of illegal, erroneous, or excessive payments 574

of taxes levied by the legislative authority of a dissolved 575
village in accordance with Chapter 718. and 5745. of the Revised 576
Code are "outstanding debts, obligations, and liabilities of the 577
village" for purposes of this section. During the transition 578
period, the receiver-trustee shall estimate the total amount of 579
refunds that are expected to be requested and approved in 580
accordance with section 718.19, 718.91, and 5745.11 of the 581
Revised Code from the date the dissolution is effective until 582
the first day of the fourth year following the last taxable year 583
in which a tax is levied under division (E) of this section. 584

The receiver-trustee shall deposit, out of amounts 585
collected under this division, an amount equal to one hundred 586
ten per cent of the estimate to a separate fund to be used only 587
for tax refunds under sections 718.19, 718.91, and 5745.11 of 588
the Revised Code. The fund shall be administered by the fiscal 589
officer that administers the taxes. 590

On the first day of the fourth year following the last 591
taxable year in which a tax is levied under division (E) of this 592
section, the fund shall be extinguished and any remaining 593
balance shall be distributed among the townships into which the 594
village was dissolved and used in accordance with division (G) 595
of this section. Notwithstanding anything in the Revised Code to 596
the contrary, no requests or applications for refund may be 597
submitted or approved in accordance with section 718.19, 718.91, 598
or 5745.11 of the Revised Code after the date the fund is 599
extinguished under this division. 600

(G) All revenue from taxes and special assessments levied 601
by the legislative authority of a dissolved village that is 602
either not used to pay the outstanding debts, obligations, and 603
liabilities of the village or that cannot be used for that 604

purpose shall be remitted to the township or townships into 605
which the village is dissolved. If more than one township is to 606
receive the remaining revenue, the revenue shall be divided 607
among the townships in proportion to the amount of territory 608
that each township has within the former boundaries of the 609
dissolved village as compared to the total territory within the 610
former boundaries of the dissolved village. 611

Revenue received by a township under this division shall 612
be deposited into the general fund of the township. The township 613
or townships may use revenue received under this division for 614
any lawful purpose so long as that purpose directly or 615
indirectly benefits the territory of the dissolved village. 616

(H) Resolutions related to property taxes levied by the 617
board of trustees of a township shall apply to all taxable 618
property within the former village territory dissolved into the 619
township on and after the first day of the first taxable year in 620
which, pursuant to divisions (B) and (C) of this section, no 621
property taxes are levied on that property by the legislative 622
authority of the dissolved village. This division applies only 623
to resolutions related to property taxes that are levied on all 624
taxable property within the township or all taxable property 625
within the unincorporated territory of the township. Resolutions 626
related to property taxes levied within a portion of the 627
township or a portion of the township's unincorporated territory 628
shall not apply to the territory of the dissolved village unless 629
such resolutions are amended to include such territory. 630

(I) This section does not apply to taxes or assessments 631
levied within all or part of the territory of a dissolved 632
village by a taxing authority other than the legislative 633
authority of the dissolved village or a board of township 634

trustees. The levy and collection of such taxes and assessments 635
shall continue unimpeded by the dissolution of the village and 636
the revenue derived therefrom shall be used for the purposes 637
described in the ordinance or resolution that levies the tax or 638
assessment. 639

Sec. 703.372. Except as expressly provided in sections 640
703.377 and 703.378 of the Revised Code, the township or 641
townships into which the territory of a village is dissolved do 642
not assume the voted debts, obligations, or liabilities of the 643
village. 644

Unvoted debt serviced by property taxes levied within the 645
ten-mill limitation shall be assumed by the township or 646
townships into which the territory of the village is dissolved 647
in proportion to the total assessed valuation of territory that 648
each township has within the former boundaries of the dissolved 649
village as compared to the total assessed valuation of all 650
territory within the former boundaries of the dissolved village. 651
For the purpose of this section, the total assessed valuation of 652
village territory shall be determined based on the tax year in 653
which the dissolution is effective. 654

Sec. 703.373. During the transition period, the dissolved 655
village's real and personal property shall be disposed of by the 656
receiver-trustee as follows: 657

(A) The receiver-trustee shall dispose of the village's 658
liquidable assets, as necessary, to use the proceeds to pay the 659
outstanding debts, obligations, and liabilities of the dissolved 660
village. 661

(B) The receiver-trustee shall transfer real or personal 662
property related to utility services as provided under section 663

703.374 of the Revised Code. 664

(C) The receiver-trustee shall facilitate the transfer of 665
the remaining real and personal property to the township or 666
townships into which the village dissolved, as follows: 667

(1) (a) If a village is dissolved into one township, the 668
remaining real and personal property vests by operation of law 669
in the township. 670

(b) If a village is dissolved into two or more townships, 671
the receiver-trustee shall direct the townships to enter into an 672
agreement regarding the distribution of the real and personal 673
property not later than sixty days after the date the 674
dissolution is effective. During that timeframe, the receiver- 675
trustee shall assist the townships in evaluating the dissolved 676
village's real and personal property as necessary. If the 677
townships are not able to enter into an agreement during that 678
timeframe, the receiver-trustee shall decide the distribution of 679
the property to the townships. 680

(2) The receiver-trustee shall record one of the following 681
with the county recorder of the county where an affected parcel 682
of real property is located, along with one or more affidavits 683
stating facts relating to the title as provided for in section 684
5301.252 of the Revised Code: 685

(a) A list of real property that vests by operation of law 686
under this division; 687

(b) An agreement entered into under this division; 688

(c) The receiver-trustee's distribution in lieu of an 689
agreement under this division. 690

(3) The county recorder shall make appropriate notations 691

in the county records to reflect a transfer under this section. 692
The notations shall include a reference to the county's recorded 693
certificate of dissolution. The recording of a certificate of 694
dissolution or a certified copy thereof, an item recorded under 695
division (C)(2)(a), (b), or (c) of this section, and supporting 696
affidavits serve as sufficient evidence of a transfer of title 697
from the dissolved village to a township or townships. The 698
documents shall be recorded in the same manner as a deed of 699
conveyance, except the receiver-trustee and the affected 700
township or townships are exempt from any fees specified under 701
section 317.32 of the Revised Code. 702

Sec. 703.374. During the transition period, the dissolved 703
village's utility services, if any, shall be handled as follows: 704

(A) The provision of utility services shall be 705
uninterrupted. 706

(B) The receiver-trustee shall manage the continued 707
provision of the utility services until the responsibility is 708
transferred under this section. 709

(C) The receiver-trustee shall transfer management of the 710
utility services, as appropriate, to another entity that 711
lawfully may provide those utility services. The receiver- 712
trustee shall transfer the respective real or personal property 713
to the same entity. 714

Sec. 703.375. (A) During the transition period, the 715
dissolved village's public records shall be handled as follows: 716

(1) The receiver-trustee shall evaluate the dissolved 717
village's records retention schedule to determine if it is 718
viable for future responses to public records requests. If it is 719
viable, the receiver-trustee shall follow the schedule in 720

responding to requests. If it is not viable, the receiver- 721
trustee, with assistance from the county records commission of 722
the county wherein a majority of the village territory was 723
located, shall create a records retention schedule applicable to 724
the dissolved village's records. 725

(2) Requests for the dissolved village's public records 726
shall be submitted to the receiver-trustee. The receiver-trustee 727
shall respond to those requests in accordance with section 728
149.43 of the Revised Code. If the receiver-trustee transferred 729
records under division (B) of this section before receiving a 730
request, the receiver-trustee shall notify the requestor that 731
the records may be available via request to the entity or 732
township to which the records were transferred. 733

(B) Within the first ninety days after the date the 734
dissolution is effective, the receiver-trustee, with assistance 735
from the county records commission of the county wherein a 736
majority of the village territory was located, shall review the 737
records of the dissolved village. The review shall determine 738
which records may be disposed of, which records are related to 739
utility services and shall be transferred to the entity assuming 740
the management of the utility service, and which records shall 741
be transferred to the township or townships into which the 742
dissolved village dissolved. If necessary, the receiver-trustee 743
and commission may seek the assistance of an entity or township 744
for this purpose. 745

(C) Beginning on the date the transition period is over, 746
the township or townships to which the records of the dissolved 747
village were transferred under this section are responsible for 748
responding to requests for those records. 749

Sec. 703.376. (A) If the dissolved village designated a 750

community improvement corporation as its agency for the purposes 751
described in division (A) (1) of section 1724.10 of the Revised 752
Code, one of the following shall occur during the transition 753
period: 754

(1) If the dissolving village is the only subdivision that 755
designated the community improvement corporation as its agency, 756
the community improvement corporation shall be dissolved; 757

(2) If more than one subdivision designated the community 758
improvement corporation as its agency, the community improvement 759
corporation shall either: (a) dissolve and apportion its 760
remaining assets among each such subdivision in accordance with 761
the articles of incorporation, or (b) apportion and liquidate 762
the dissolving village's share of the community improvement 763
corporation's assets and amend the articles of incorporation to 764
reflect that the community improvement corporation is no longer 765
the agency of the dissolving village. 766

(B) Assets of a community improvement corporation 767
apportioned to a dissolving village under division (A) (1) or (2) 768
of this section shall be disposed of by the receiver-trustee 769
under section 703.373 of the Revised Code. Assets apportioned to 770
subdivisions other than the dissolving village shall either be 771
retained by the community improvement corporation if the 772
community improvement corporation continues to exist, or 773
disposed of under section 1724.07 of the Revised Code if the 774
community improvement corporation is dissolved. 775

(C) The secretary of state shall cancel the articles of 776
incorporation of a community improvement corporation dissolved 777
under this section, and all rights, privileges, and franchises 778
conferred upon that community improvement corporation by those 779
articles of incorporation then shall cease. 780

<u>Sec. 703.377. (A) As used in this section:</u>	781
<u>(1) "Participating political subdivision" and "special improvement district" have the same meanings as in section 1710.01 of the Revised Code.</u>	782 783 784
<u>(2) "Appraised value" has the same meaning as in section 1710.13 of the Revised Code.</u>	785 786
<u>(3) "Legislative authority" means the legislative authority of a municipal corporation or board of trustees of a township.</u>	787 788 789
<u>(B) During the period when a dissolution is in question, the board of directors of any special improvement district with respect to which the village is a participating political subdivision shall not create any new debts, obligations, or liabilities except to the extent the debt, obligation, or liability is necessary in connection with the continued provision of the utilities of a participating political subdivision consistent with prudent utility practice.</u>	790 791 792 793 794 795 796 797
<u>(C) During the transition period, the receiver-trustee shall call a meeting to consider winding down the affairs of the district or transitioning the affairs of the district that concern the dissolved village to the township or townships that assumed or will assume district territory as a result of the dissolution. Notice of the meeting shall be given as provided in section 1710.05 of the Revised Code to the members of the district, all participating political subdivisions other than the dissolved village, and the township or townships that assumed or will assume district territory as a result of the dissolution.</u>	798 799 800 801 802 803 804 805 806 807 808
<u>(D) Upon the affirmative vote of the transition</u>	809

supervisory board, the legislative authority of each township 810
that assumed or will assume district territory as a result of 811
the dissolution, the legislative authorities of all 812
participating political subdivisions other than the dissolved 813
village, and members of the district who collectively own more 814
than fifty per cent of the appraised value of the real property 815
in the district that may be subject to assessment under division 816
(C) of section 1710.06 of the Revised Code, the improvement or 817
services plan for the special improvement district may be 818
amended to replace the dissolving village with the township or 819
townships that assumed or will assume district territory as a 820
result of the dissolution. Upon such a vote, the township or 821
townships assume all rights and responsibilities of the 822
dissolved village related to the special improvement district. 823

(E) Except as provided in division (D) of this section, 824
the special improvement district shall be dissolved. Once 825
dissolved, all bonds, notes, and other obligations of the 826
district associated with the improvement or services plan shall 827
be paid. Thereafter, the plan shall be repealed. All special 828
assessments imposed to pay for the costs of the plan shall 829
continue until all bonds, notes, and other obligations of the 830
district are paid. During the transition period, the receiver- 831
trustee shall assume the rights and obligations of the dissolved 832
village with respect to such assessments. After the transition 833
period, the township or townships that assumed territory of the 834
special improvement district as a result of the dissolution 835
shall assume such rights and obligations. 836

Upon fully paying off all bonds, notes, and other 837
obligations, the board of directors of the special improvement 838
district shall notify the legislative authority of each 839
participating subdivision and either the receiver-trustee or, if 840

the transition period is over, legislative authority of the 841
township or townships that assumed district territory as a 842
result of the dissolution. Upon receiving such notice, the 843
participating political subdivisions and either the receiver- 844
trustee or the township or townships that assumed district 845
territory shall discontinue the levy of any special assessments 846
imposed to pay for costs of the plan. 847

(F) No rights or obligations of any person under any 848
contract, or in relation to any bonds, notes, or assessments 849
made under Chapter 1710. of the Revised Code, shall be affected 850
by the dissolution of the district, except with the consent of 851
that person or by order of a court with jurisdiction over the 852
matter. Upon dissolution of a district, any assets or rights of 853
the district, after payment of all bonds, notes, or other 854
obligations of the district, shall be deposited in a special 855
account in the treasury of each participating political 856
subdivision, prorated based on the total appraised value of the 857
real property located within the subdivision and the former 858
district as compared to the total appraised value of all real 859
property located within the former district. All funds deposited 860
to such a special account shall be used for the benefit of the 861
territory that made up the district. 862

Assets or rights apportioned to the dissolved village 863
shall be disposed of by the receiver-trustee under section 864
703.373 of the Revised Code or, if the transition period is 865
over, dispensed to the township or townships that assumed 866
district property as a result of the dissolution, prorated based 867
on the total appraised value of former district property assumed 868
by each such township. Such assets and rights shall be used for 869
the benefit of the territory that made up the district. 870

Sec. 703.378. Notwithstanding any provision of the Revised Code to the contrary, a township into which property subject to service payments in lieu of taxes required under section 725.04, 5709.42, or 5709.46 of the Revised Code, or services charges in lieu of taxes required under section 1728.11 or 1728.111 of the Revised Code, is dissolved in accordance with sections 703.31 to 703.39 of the Revised Code shall assume all rights and responsibilities under sections 725.04, 1728.11, 1728.111, 5709.40 to 5709.43, or 5709.45 to 5709.47 of the Revised Code of the dissolved village that granted exemption of the property.

Sec. 703.379. (A) As used in this section, "local government fund payments" means payments a dissolved village would receive under sections 5747.503, 5747.51, and 5747.53, and division (C) of section 5747.50 of the Revised Code, as applicable, if not for the dissolution of the village.

(B) A county budget commission of a county in which all or part of the former territory of the dissolved village is located shall exclude the dissolved village from any apportionment plan adopted under section 5747.51 or 5747.53 of the Revised Code on or after the first day of the transition period. A county budget commission shall not amend an apportionment plan adopted under one of those sections before the first day of the transition period for the purpose of reallocating county undivided local government fund payments apportioned to the dissolved village.

(C) All local government fund payments to a dissolved village shall continue as described in divisions (D) and (E) of this section until the end of the last calendar year for which an apportionment plan adopted by a county budget commission under section 5747.51 or 5747.53 of the Revised Code includes allocations of county undivided local government fund revenue to

the dissolved village. 901

(D) During the transition period, local government fund 902
payments to the dissolved village shall be distributed to the 903
receiver-trustee for disposal under section 703.373 of the 904
Revised Code. 905

(E) After the transition period, local government fund 906
payments to the dissolved village shall be distributed directly 907
to the fiscal officer of the township that assumed the most 908
dissolved village territory. The fiscal officer shall first 909
apply the revenue to any outstanding debts, obligations, and 910
liabilities of the dissolved village. Any remaining revenue 911
shall then be dispensed to the township or townships into which 912
the territory of the dissolved village was dissolved. Such 913
remaining revenue shall be divided in the same proportions and 914
used for the same purposes as tax and special assessment revenue 915
under division (G) of section 703.371 of the Revised Code. 916

Sec. 703.38. (A) On the date the transition period is 917
over, the transition supervisory board shall notify the auditor 918
of state and all entities affected by, or participating in, the 919
dissolution that the transition period is over. 920

(B) Not later than thirty days after receiving the notice 921
required under division (A) of this section, the auditor of 922
state shall commence a final audit or final agreed-upon 923
procedure audit. The auditor of state shall provide the 924
completed final audit or final agreed-upon procedure audit to 925
the transition supervisory board. 926

Sec. 703.39. Any potential claimant with a potential claim 927
against the dissolving village shall bring the claim not later 928
than ninety days after the day the receiver-trustee initially is 929

appointed by the transition supervisory board. A claim brought 930
after that date is invalid. 931

Sec. 731.14. All contracts made by the legislative 932
authority of a village shall be executed in the name of the 933
village and signed on its behalf by the mayor and clerk. Except 934
where the contract is for equipment, services, materials, or 935
supplies to be purchased under division (D) of section 713.23 or 936
section 125.04 or 5513.01 of the Revised Code, available from a 937
qualified nonprofit agency pursuant to sections 4115.31 to 938
4115.35 of the Revised Code, or required to be purchased from a 939
qualified nonprofit agency under sections 125.60 to 125.6012 of 940
the Revised Code, ~~or, during the period of emergency declared by~~ 941
~~Executive Order 2020-01D, issued on March 9, 2020, when the~~ 942
~~purchase is for personal protective equipment necessary to~~ 943
~~respond to that emergency,~~ when any expenditure, other than the 944
compensation of persons employed in the village, exceeds ~~fifty-~~ 945
~~thousand dollars~~ the amount specified in section 9.17 of the 946
Revised Code, such contracts shall be in writing and made with 947
the lowest and best bidder after advertising once a week for not 948
less than two consecutive weeks in a newspaper of general 949
circulation within the village. The legislative authority may 950
also cause notice to be inserted in trade papers or other 951
publications designated by it or to be distributed by electronic 952
means, including posting the notice on the legislative 953
authority's internet web site. If the legislative authority 954
posts the notice on its web site, it may eliminate the second 955
notice otherwise required to be published in a newspaper of 956
general circulation within the village, provided that the first 957
notice published in such newspaper meets all of the following 958
requirements: 959

(A) It is published at least two weeks before the opening 960

of bids.	961
(B) It includes a statement that the notice is posted on the legislative authority's internet web site.	962 963
(C) It includes the internet address of the legislative authority's internet web site.	964 965
(D) It includes instructions describing how the notice may be accessed on the legislative authority's internet web site.	966 967
The bids shall be opened and shall be publicly read by the clerk of the village or a person designated by the clerk at the time, date, and place specified in the advertisement to bidders or specifications. The time, date, and place of bid openings may be extended to a later date by the legislative authority of the village, provided that written or oral notice of the change shall be given to all persons who have received or requested specifications no later than ninety-six hours prior to the original time and date fixed for the opening. This section does not apply to those villages that have provided for the appointment of a village administrator under section 735.271 of the Revised Code.	968 969 970 971 972 973 974 975 976 977 978 979
As used in this section, "personal protective equipment" means equipment worn to minimize exposure to hazards that cause workplace injuries and illnesses.	980 981 982
Sec. 1724.07. In <u>Except as provided in section 703.376 of the Revised Code, in the event of any</u> voluntary or involuntary dissolution, liquidation, or failure to reinstate the articles after cancellation of the community improvement corporation, any remaining assets shall be applied as follows:	983 984 985 986 987
(A) In the case of an economic development corporation, to such civic projects or public charitable purposes in the	988 989

community or area as may be determined by the directors with the 990
approval of the court of common pleas of the county wherein the 991
corporation has its principal place of business; 992

(B) In the case of a county land reutilization 993
corporation, as determined by the board of county commissioners 994
with the written approval of the county treasurer. Pending the 995
determination, the remaining assets shall be transferred to the 996
general fund of the county to be held and accounted for in a 997
separate account until applied as determined by the board. 998

Sec. 1901.34. (A) Except as provided in divisions (B) and 999
(D) of this section, the village solicitor, city director of 1000
law, or similar chief legal officer for each municipal 1001
corporation within the territory of a municipal court shall 1002
prosecute all cases brought before the municipal court for 1003
criminal offenses occurring within the municipal corporation for 1004
which that person is the solicitor, director of law, or similar 1005
chief legal officer. Except as provided in division (B) of this 1006
section, the village solicitor, city director of law, or similar 1007
chief legal officer of the municipal corporation in which a 1008
municipal court is located shall prosecute all criminal cases 1009
brought before the court arising in the unincorporated areas 1010
within the territory of the municipal court. 1011

(B) The Auglaize county, Brown county, Clermont county, 1012
Columbiana county, Hocking county, Holmes county, Jackson 1013
county, Morrow county, Ottawa county, Paulding county, Perry 1014
county, Portage county, and Putnam county prosecuting attorneys 1015
shall prosecute in municipal court all violations of state law 1016
arising in their respective counties. The Carroll county, 1017
Crawford county, Hamilton county, Madison county, and Wayne 1018
county prosecuting attorneys, beginning January 1, 2008, the 1019

Erie county prosecuting attorney, ~~and~~ beginning January 1, 2024, 1020
the Fulton county prosecuting attorney, and beginning on the 1021
effective date of this amendment, the Geauga county prosecuting 1022
attorney shall prosecute all violations of state law arising 1023
within the unincorporated areas of their respective counties. 1024
The Darke county prosecuting attorney shall prosecute in the 1025
Darke county municipal court all violations of state law arising 1026
in the county, except for violations of state law arising in the 1027
municipal corporation of Greenville and violations of state law 1028
arising in the village of Versailles. The Greene county board of 1029
county commissioners may provide for the prosecution of all 1030
violations of state law arising within the territorial 1031
jurisdiction of any municipal court located in Greene county. 1032
The Montgomery county prosecuting attorney shall prosecute in 1033
the Montgomery county municipal court all felony, misdemeanor, 1034
and traffic violations arising in the unincorporated townships 1035
of Jefferson, Jackson, Perry, and Clay and all felony violations 1036
of state law and all violations involving a state or county 1037
agency arising within the jurisdiction of the court. All other 1038
violations arising in the territory of the Montgomery county 1039
municipal court shall be prosecuted by the village solicitor, 1040
city director of law, or similar chief legal officer for each 1041
municipal corporation within the territory of the Montgomery 1042
county municipal court. 1043

The prosecuting attorney of any county given the duty of 1044
prosecuting in municipal court violations of state law shall 1045
receive no additional compensation for assuming these additional 1046
duties, except that the prosecuting attorney of Hamilton, 1047
Portage, and Wayne counties shall receive compensation at the 1048
rate of four thousand eight hundred dollars per year, and the 1049
prosecuting attorney of Auglaize county shall receive 1050

compensation at the rate of one thousand eight hundred dollars 1051
per year, each payable from the county treasury of the 1052
respective counties in semimonthly installments. 1053

(C) The village solicitor, city director of law, or 1054
similar chief legal officer shall perform the same duties, 1055
insofar as they are applicable to the village solicitor, city 1056
director of law, or similar chief legal officer, as are required 1057
of the prosecuting attorney of the county. The village 1058
solicitor, city director of law, similar chief legal officer or 1059
any assistants who may be appointed shall receive for such 1060
services additional compensation to be paid from the treasury of 1061
the county as the board of county commissioners prescribes. 1062

(D) The prosecuting attorney of any county, other than 1063
Auglaize, Brown, Clermont, Hocking, Holmes, Jackson, Morrow, 1064
Ottawa, Paulding, Perry, Portage, or Putnam county, may enter 1065
into an agreement with any municipal corporation in the county 1066
in which the prosecuting attorney serves pursuant to which the 1067
prosecuting attorney prosecutes all criminal cases brought 1068
before the municipal court that has territorial jurisdiction 1069
over that municipal corporation for criminal offenses occurring 1070
within the municipal corporation. The prosecuting attorney of 1071
Auglaize, Brown, Clermont, Hocking, Holmes, Jackson, Morrow, 1072
Ottawa, Paulding, Perry, Portage, or Putnam county may enter 1073
into an agreement with any municipal corporation in the county 1074
in which the prosecuting attorney serves pursuant to which the 1075
respective prosecuting attorney prosecutes all cases brought 1076
before the Auglaize county, Brown county, Clermont county, 1077
Hocking county, Holmes county, Jackson county, Morrow county, 1078
Ottawa county, Paulding county, Perry county, Portage county, or 1079
Putnam county municipal court for violations of the ordinances 1080
of the municipal corporation or for criminal offenses other than 1081

violations of state law occurring within the municipal 1082
corporation. For prosecuting these cases, the prosecuting 1083
attorney and the municipal corporation may agree upon a fee to 1084
be paid by the municipal corporation, which fee shall be paid 1085
into the county treasury, to be used to cover expenses of the 1086
office of the prosecuting attorney. 1087

Sec. 3505.30. When the results of the ballots have been 1088
ascertained, such results shall be embodied in a summary 1089
statement to be prepared by the precinct election officials in 1090
duplicate, on forms provided by the board of elections. One copy 1091
shall be certified by the precinct election officials and posted 1092
on the front of the polling place, and one copy, similarly 1093
certified, shall be transmitted without delay to the board in a 1094
sealed envelope along with the other returns of the election. 1095
The board shall, immediately upon receipt of such summary 1096
statements, compile and prepare an unofficial count and upon its 1097
completion shall transmit prepaid, immediately by telephone, 1098
facsimile machine, or other telecommunications device, the 1099
results of such unofficial count to the secretary of state, or 1100
to the board of the most populous county of the district which 1101
is authorized to canvass the returns. Such count, in no event, 1102
shall be made later than twelve noon on the day following the 1103
election. The board shall also transmit the same results to the 1104
administrative director of the supreme court by electronic mail 1105
or other telecommunication device as determined by the supreme 1106
court. The board shall also, at the same time, certify the 1107
results thereof to the secretary of state by certified mail. The 1108
board shall remain in session from the time of the opening of 1109
the polls, continuously, until the results of the election are 1110
received from every precinct in the county and such results are 1111
communicated to the secretary of state. 1112

Sec. 3505.33. When the board of elections has completed 1113
the canvass of the election returns from the precincts in its 1114
county, in which electors were entitled to vote at any general 1115
or special election, it shall determine and declare the results 1116
of the elections determined by the electors of such county or of 1117
a district or subdivision within such county. If more than the 1118
number of candidates to be elected to an office received the 1119
largest and an equal number of votes, such tie shall be resolved 1120
by lot by the ~~chairman~~ chairperson of the board in the presence 1121
of a majority of the members of the board. Such declaration 1122
shall be in writing and shall be signed by at least a majority 1123
of the members of the board. It shall bear the date of the day 1124
upon which it is made, and a copy thereof shall be posted by the 1125
board in a conspicuous place in its office. The board shall keep 1126
such copy posted for a period of at least five days. 1127

Thereupon the board shall promptly certify abstracts of 1128
the results of such elections within its county, in such forms 1129
as the secretary of state prescribes. Such forms shall be 1130
designated and shall contain abstracts as follows: 1131

Form No. 1. An abstract of the votes cast for the office 1132
of president and vice-president of the United States. 1133

Form No. 2. An abstract of the votes cast for the office 1134
of governor and lieutenant governor, secretary of state, auditor 1135
of state, treasurer of state, attorney general, chief justice of 1136
the supreme court of Ohio, judge of the supreme court of Ohio, 1137
member of the senate of the congress of the United States, 1138
member at large of the house of representatives of the congress 1139
of the United States, district member of the house of 1140
representatives of the congress of the United States, and an 1141
abstract of the votes cast upon each question or issue submitted 1142

at such election to electors throughout the entire state. 1143

Form No. 3. An abstract of the votes cast for the office 1144
of member of the senate of the general assembly, and member of 1145
the house of representatives of the general assembly. 1146

Form No. 4. A report of the votes cast for the office of 1147
member of the state board of education, judge of the court of 1148
appeals, judge of the court of common pleas, judge of the 1149
probate court, judge of the county court, county commissioner, 1150
county auditor, prosecuting attorney, clerk of the court of 1151
common pleas, sheriff, county recorder, county treasurer, county 1152
engineer, and coroner. 1153

Form No. 5. A report of the votes cast upon all questions 1154
and issues other than such questions and issues which were 1155
submitted to electors throughout the entire state. 1156

Form No. 6. A report of the votes cast for municipal 1157
offices, judge of the municipal court, township offices, and the 1158
office of member of a board of education. 1159

One copy of each of these forms shall be kept in the 1160
office of the board. One copy of each of these forms shall 1161
promptly be sent to the secretary of state, who shall place the 1162
records contained in forms No. 1, No. 2, ~~and No. 3,~~ No. 4, and 1163
No. 6 in electronic format. One copy of Form No. 2 shall 1164
promptly be ~~mailed~~ sent by electronic mail to the president of 1165
the senate of the general assembly ~~at his office in the~~ 1166
~~statehouse~~. The board shall also at once upon completion of the 1167
official count send a certified copy of that part of each of the 1168
forms which pertains to an election in which only electors of a 1169
district comprised of more than one county but less than all of 1170
the counties of the state voted to the board of the most 1171

populous county in such district. It shall also at once upon 1172
completion of the official count send a certified copy of that 1173
part of each of the forms which pertains to an election in which 1174
only electors of a subdivision located partly within the county 1175
voted to the board of the county in which the major portion of 1176
the population of such subdivision is located. 1177

If, after certifying and sending abstracts and parts 1178
thereof, a board finds that any such abstract or part thereof is 1179
incorrect, it shall promptly prepare, certify, and send a 1180
corrected abstract or part thereof to take the place of each 1181
incorrect abstract or part thereof theretofore certified and 1182
sent. 1183

Sec. 3505.35. (A) When the secretary of state has received 1184
from the board of elections of every county in the state Form 1185
No. 2, as provided for in section 3505.33 of the Revised Code, 1186
the secretary of state shall promptly fix the time and place for 1187
the canvass of such abstracts, and the time fixed shall not be 1188
later than ten days after such abstracts have been received by 1189
the secretary of state from all counties. The secretary of state 1190
shall notify the governor, auditor of state, attorney general, 1191
and the ~~chairman~~chairperson of the state central committee of 1192
each political party of the time and place fixed. At such time 1193
and in the presence of such of the persons so notified who 1194
attend, the secretary of state shall canvass the abstracts 1195
contained in said Form No. 2 and shall determine and declare the 1196
results of all elections in which electors throughout the entire 1197
state voted. If two or more candidates for election to the same 1198
office, or two or more sets of joint candidates for governor and 1199
lieutenant governor, receive the largest and an equal number of 1200
votes, such tie shall be resolved by lot by the secretary of 1201
state. Such declaration of results by the secretary of state 1202

shall be in writing and shall be signed by the secretary of 1203
state. It shall bear the date of the day upon which it is made, 1204
and a copy thereof shall be posted by the secretary of state in 1205
a conspicuous place in ~~his~~ the secretary of state's office. The 1206
secretary of state shall keep such copy posted for a period of 1207
at least five days. 1208

Such declaration of results made by the secretary of 1209
state, insofar as it pertains to the offices of governor and 1210
lieutenant governor, secretary of state, auditor of state, 1211
treasurer of state, and attorney general, is only for the 1212
purpose of fixing the time of the commencement of the period of 1213
time within which applications for recounts of votes may be 1214
filed as provided by section 3515.02 of the Revised Code. 1215

(B) When the secretary of state has received from the 1216
board of elections of every county in the state Form No. 4 and 1217
Form No. 6, as provided in section 3505.33 of the Revised Code, 1218
the secretary of state shall promptly transmit by electronic 1219
mail or other telecommunication device a copy of each form to 1220
the administrative director of the supreme court. 1221

Sec. 4301.62. (A) As used in this section: 1222

(1) "Chauffeured limousine" means a vehicle registered 1223
under section 4503.24 of the Revised Code. 1224

(2) "Street," "highway," and "motor vehicle" have the same 1225
meanings as in section 4511.01 of the Revised Code. 1226

(B) No person shall have in the person's possession an 1227
opened container of beer or intoxicating liquor in any of the 1228
following circumstances: 1229

(1) Except as provided in division (C) (1) (e) of this 1230
section, in an agency store; 1231

(2) Except as provided in division (C) or (J) of this section, on the premises of the holder of any permit issued by the division of liquor control;

(3) In any other public place;

(4) Except as provided in division (D) or (E) of this section, while operating or being a passenger in or on a motor vehicle on any street, highway, or other public or private property open to the public for purposes of vehicular travel or parking;

(5) Except as provided in division (D) or (E) of this section, while being in or on a stationary motor vehicle on any street, highway, or other public or private property open to the public for purposes of vehicular travel or parking.

(C) (1) A person may have in the person's possession an opened container of any of the following:

(a) Beer or intoxicating liquor that has been lawfully purchased for consumption on the premises where bought from the holder of an A-1-A, A-2, A-2f, A-3a, D-1, D-2, D-3, D-3a, D-4, D-4a, D-5, D-5a, D-5b, D-5c, D-5d, D-5e, D-5f, D-5g, D-5h, D-5i, D-5j, D-5k, D-5l, D-5m, D-5n, D-5o, D-7, D-8, D-9, E, F, F-2, F-5, F-7, ~~F-8~~, or F-9 permit;

(b) Beer, wine, or mixed beverages served for consumption on the premises by the holder of an F-3 permit, wine served as a tasting sample by an A-2, A-2f, S-1, or S-2 permit holder for consumption on the premises of a farmers market for which an F-10 permit has been issued, or wine served for consumption on the premises by the holder of an F-4 or F-6 permit;

(c) Beer or intoxicating liquor consumed on the premises of a convention facility as provided in section 4303.201 of the

Revised Code;	1261
(d) Beer or intoxicating liquor to be consumed during	1262
tastings and samplings approved by rule of the liquor control	1263
commission;	1264
(e) Spirituous liquor to be consumed for purposes of a	1265
tasting sample, as defined in section 4301.171 of the Revised	1266
Code;	1267
(f) Beer or intoxicating liquor to be consumed in an	1268
outdoor area described in division (B) (1) of section 4303.188 of	1269
the Revised Code.	1270
(2) A person may have in the person's possession on an F	1271
liquor permit premises an opened container of beer or	1272
intoxicating liquor that was not purchased from the holder of	1273
the F permit if the premises for which the F permit is issued is	1274
a music festival and the holder of the F permit grants	1275
permission for that possession on the premises during the period	1276
for which the F permit is issued. As used in this division,	1277
"music festival" means a series of outdoor live musical	1278
performances, extending for a period of at least three	1279
consecutive days and located on an area of land of at least	1280
forty acres.	1281
(3) (a) A person may have in the person's possession on a	1282
D-2 liquor permit premises an opened or unopened container of	1283
wine that was not purchased from the holder of the D-2 permit if	1284
the premises for which the D-2 permit is issued is an outdoor	1285
performing arts center, the person is attending an orchestral	1286
performance, and the holder of the D-2 permit grants permission	1287
for the possession and consumption of wine in certain	1288
predesignated areas of the premises during the period for which	1289

the D-2 permit is issued.	1290
(b) As used in division (C) (3) (a) of this section:	1291
(i) "Orchestral performance" means a concert comprised of a group of not fewer than forty musicians playing various musical instruments.	1292 1293 1294
(ii) "Outdoor performing arts center" means an outdoor performing arts center that is located on not less than one hundred fifty acres of land and that is open for performances from the first day of April to the last day of October of each year.	1295 1296 1297 1298 1299
(4) A person may have in the person's possession an opened or unopened container of beer or intoxicating liquor at an outdoor location at which the person is attending an orchestral performance as defined in division (C) (3) (b) (i) of this section if the person with supervision and control over the performance grants permission for the possession and consumption of beer or intoxicating liquor in certain predesignated areas of that outdoor location.	1300 1301 1302 1303 1304 1305 1306 1307
(5) A person may have in the person's possession on an F-9 liquor permit premises an opened or unopened container of beer or intoxicating liquor that was not purchased from the holder of the F-9 permit if the person is attending either of the following:	1308 1309 1310 1311 1312
(a) An orchestral performance and the F-9 permit holder grants permission for the possession and consumption of beer or intoxicating liquor in certain predesignated areas of the premises during the period for which the F-9 permit is issued;	1313 1314 1315 1316
(b) An outdoor performing arts event or orchestral performance that is free of charge and the F-9 permit holder	1317 1318

~~annually hosts not less than twenty five other events or~~ 1319
~~performances that are free of charge on the permit premises.~~ 1320

~~As used in division (C) (5) of this section, "orchestral~~ 1321
~~performance" has the same meaning as in division (C) (3) (b) of~~ 1322
~~this section.~~ 1323

(6) (a) A person may have in the person's possession on the 1324
property of an outdoor motorsports facility an opened or 1325
unopened container of beer or intoxicating liquor that was not 1326
purchased from the owner of the facility if both of the 1327
following apply: 1328

(i) The person is attending a racing event at the 1329
facility; and 1330

(ii) The owner of the facility grants permission for the 1331
possession and consumption of beer or intoxicating liquor on the 1332
property of the facility. 1333

(b) As used in division (C) (6) (a) of this section: 1334

(i) "Racing event" means a motor vehicle racing event 1335
sanctioned by one or more motor racing sanctioning 1336
organizations. 1337

(ii) "Outdoor motorsports facility" means an outdoor 1338
racetrack to which all of the following apply: 1339

(I) It is two and four-tenths miles or more in length. 1340

(II) It is located on two hundred acres or more of land. 1341

(III) The primary business of the owner of the facility is 1342
the hosting and promoting of racing events. 1343

(IV) The holder of a D-1, D-2, or D-3 permit is located on 1344
the property of the facility. 1345

(7) (a) A person may have in the person's possession an 1346
opened container of beer or intoxicating liquor at an outdoor 1347
location within an outdoor refreshment area created under 1348
section 4301.82 of the Revised Code if the opened container of 1349
beer or intoxicating liquor was purchased from an A-1, A-1-A, A- 1350
1c, A-2, A-2f, D class, or F class permit holder to which both 1351
of the following apply: 1352

(i) The permit holder's premises is located within the 1353
outdoor refreshment area. 1354

(ii) The permit held by the permit holder has an outdoor 1355
refreshment area designation. 1356

(b) Division (C) (7) of this section does not authorize a 1357
person to do either of the following: 1358

(i) Enter the premises of an establishment within an 1359
outdoor refreshment area while possessing an opened container of 1360
beer or intoxicating liquor acquired elsewhere; 1361

(ii) Possess an opened container of beer or intoxicating 1362
liquor while being in or on a motor vehicle within an outdoor 1363
refreshment area, unless the possession is otherwise authorized 1364
under division (D) or (E) of this section. 1365

(c) As used in division (C) (7) of this section, "D class 1366
permit holder" does not include a D-6 or D-8 permit holder. 1367

(8) (a) A person may have in the person's possession on the 1368
property of a market, within a defined F-8 permit premises, an 1369
opened container of beer or intoxicating liquor that was 1370
purchased from a D permit premises that is located immediately 1371
adjacent to the market if both of the following apply: 1372

(i) The market grants permission for the possession and 1373

consumption of beer and intoxicating liquor within the defined 1374
F-8 permit premises; 1375

(ii) The market is hosting an event pursuant to an F-8 1376
permit and the market has notified the division of liquor 1377
control about the event in accordance with division (A) (3) of 1378
section 4303.208 of the Revised Code. 1379

(b) As used in division (C) (8) of this section, "market" 1380
means a market, for which an F-8 permit is held, that has been 1381
in operation since 1860. 1382

(D) This section does not apply to a person who pays all 1383
or a portion of the fee imposed for the use of a chauffeured 1384
limousine pursuant to a prearranged contract, or the guest of 1385
the person, when all of the following apply: 1386

(1) The person or guest is a passenger in the limousine. 1387

(2) The person or guest is located in the limousine, but 1388
is not occupying a seat in the front compartment of the 1389
limousine where the operator of the limousine is located. 1390

(3) The limousine is located on any street, highway, or 1391
other public or private property open to the public for purposes 1392
of vehicular travel or parking. 1393

(E) An opened bottle of wine that was purchased from the 1394
holder of a permit that authorizes the sale of wine for 1395
consumption on the premises where sold is not an opened 1396
container for the purposes of this section if both of the 1397
following apply: 1398

(1) The opened bottle of wine is securely resealed by the 1399
permit holder or an employee of the permit holder before the 1400
bottle is removed from the premises. The bottle shall be secured 1401

in such a manner that it is visibly apparent if the bottle has 1402
been subsequently opened or tampered with. 1403

(2) The opened bottle of wine that is resealed in 1404
accordance with division (E) (1) of this section is stored in the 1405
trunk of a motor vehicle or, if the motor vehicle does not have 1406
a trunk, behind the last upright seat or in an area not normally 1407
occupied by the driver or passengers and not easily accessible 1408
by the driver. 1409

(F) (1) Except if an ordinance or resolution is enacted or 1410
adopted under division (F) (2) of this section, this section does 1411
not apply to a person who, pursuant to a prearranged contract, 1412
is a passenger riding on a commercial quadricycle when all of 1413
the following apply: 1414

(a) The person is not occupying a seat in the front of the 1415
commercial quadricycle where the operator is steering or 1416
braking. 1417

(b) The commercial quadricycle is being operated on a 1418
street, highway, or other public or private property open to the 1419
public for purposes of vehicular travel or parking. 1420

(c) The person has in their possession on the commercial 1421
quadricycle an opened container of beer or wine. 1422

(d) The person has in their possession on the commercial 1423
quadricycle not more than either thirty-six ounces of beer or 1424
eighteen ounces of wine. 1425

(2) The legislative authority of a municipal corporation 1426
or township may enact an ordinance or adopt a resolution, as 1427
applicable, that prohibits a passenger riding on a commercial 1428
quadricycle from possessing an opened container of beer or wine. 1429

(3) As used in this section, "commercial quadricycle"	1430
means a vehicle that has fully-operative pedals for propulsion	1431
entirely by human power and that meets all of the following	1432
requirements:	1433
(a) It has four wheels and is operated in a manner similar	1434
to a bicycle.	1435
(b) It has at least five seats for passengers.	1436
(c) It is designed to be powered by the pedaling of the	1437
operator and the passengers.	1438
(d) It is used for commercial purposes.	1439
(e) It is operated by the vehicle owner or an employee of	1440
the owner.	1441
(G) This section does not apply to a person that has in	1442
the person's possession an opened container of beer or	1443
intoxicating liquor on the premises of a market if the beer or	1444
intoxicating liquor has been purchased from a D liquor permit	1445
holder that is located in the market.	1446
As used in division (G) of this section, "market" means an	1447
establishment that:	1448
(1) Leases space in the market to individual vendors, not	1449
less than fifty per cent of which are retail food establishments	1450
or food service operations licensed under Chapter 3717. of the	1451
Revised Code;	1452
(2) Has an indoor sales floor area of not less than	1453
twenty-two thousand square feet;	1454
(3) Hosts a farmer's market on each Saturday from April	1455
through December.	1456

(H) (1) As used in this section, "alcoholic beverage" has 1457
the same meaning as in section 4303.185 of the Revised Code. 1458

(2) An alcoholic beverage in a closed container being 1459
transported under section 4303.185 of the Revised Code to its 1460
final destination is not an opened container for the purposes of 1461
this section if the closed container is securely sealed in such 1462
a manner that it is visibly apparent if the closed container has 1463
been subsequently opened or tampered with after sealing. 1464

(I) This section does not apply to a person who has in the 1465
person's possession an opened container of beer or intoxicating 1466
liquor in a public-use airport, as described in division (D) (2) 1467
(a) (iii) of section 4303.181 of the Revised Code, when both of 1468
the following apply: 1469

(1) Consumption of the opened container of beer or 1470
intoxicating liquor occurs in the area of the airport terminal 1471
that is restricted to persons taking flights to and from the 1472
airport; and 1473

(2) The consumption is authorized under division (D) (2) (a) 1474
of section 4303.181 of the Revised Code. 1475

(J) This section does not apply to a person that has in 1476
the person's possession an opened container of homemade beer or 1477
wine that is served in accordance with division (E) of section 1478
4301.201 of the Revised Code. 1479

Sec. 4303.209. (A) (1) The division of liquor control may 1480
issue an F-9 permit to a-any of the following: 1481

(a) A nonprofit corporation that operates a park on 1482
property leased from a municipal corporation or to a; 1483

(b) A nonprofit corporation that provides or manages 1484

entertainment programming pursuant to an agreement with a 1485
nonprofit corporation that operates a park on property leased 1486
from a municipal corporation ~~to~~; 1487

(c) A nonprofit corporation that provides or manages 1488
entertainment programming at a municipal park pursuant to an 1489
agreement with the municipal corporation. 1490

An F-9 permit holder may sell beer or intoxicating liquor 1491
by the individual drink at specific events conducted within the 1492
park property and appurtenant streets, but only if, and only at 1493
times at which, the sale of beer and intoxicating liquor on the 1494
premises is otherwise permitted by law. ~~Additionally, an F-9~~ 1495
~~permit may be issued only if the park property meets either of~~ 1496
~~the following:~~ 1497

~~(a) It is located in a county that has a population of~~ 1498
~~between one million one hundred thousand and one million two~~ 1499
~~hundred thousand on March 22, 2012.~~ 1500

~~(b) It is the subject of an agreement between a municipal~~ 1501
~~corporation, a national nonprofit organization that is a~~ 1502
~~foundation, and an Ohio-based nonprofit organization for the~~ 1503
~~purposes of hosting outdoor performing arts events or orchestral~~ 1504
~~performances. As used in division (A)(1)(b) of this section,~~ 1505
~~"orchestral performance" has the same meaning as in division (C)~~ 1506
~~(3)(a) of section 4301.62 of the Revised Code.~~ 1507

(2) The division may issue separate F-9 permits ~~to a~~ 1508
~~nonprofit corporation that operates a park on property leased~~ 1509
~~from a municipal corporation and a nonprofit corporation that~~ 1510
~~provides or manages entertainment programming pursuant to an~~ 1511
~~agreement with a nonprofit corporation that operates a park on~~ 1512
~~property leased from a municipal corporation under division (A)~~ 1513

(1) (a), (b), or (c) of this section for the same location to be 1514
effective during the same time period. However, the permit 1515
privileges may be exercised by only one of the holders of an F-9 1516
permit at specific events. The other holder of an F-9 permit 1517
shall certify to the division that it will not exercise its 1518
permit privileges during that specific event. 1519

(3) The premises on which an F-9 permit will be used shall 1520
be clearly defined and sufficiently restricted to allow proper 1521
supervision of the permit's use by state and local law 1522
enforcement officers. Sales under an F-9 permit shall be 1523
confined to the same hours permitted to the holder of a D-3 1524
permit. 1525

(4) The fee for an F-9 permit is one thousand seven 1526
hundred dollars. An F-9 permit is effective for a period not to 1527
exceed nine months as specified in the permit. An F-9 permit is 1528
not transferable or renewable. However, the holder of an F-9 1529
permit may apply for a new F-9 permit at any time. The holder of 1530
an F-9 permit shall make sales only at those specific events 1531
about which the permit holder has notified in advance the 1532
division of liquor control, the department of public safety, and 1533
the chief, sheriff, or other principal peace officer of the 1534
local law enforcement agencies having jurisdiction over the 1535
premises. 1536

(B) (1) An application for the issuance of an F-9 permit is 1537
subject to the notice and hearing requirements established in 1538
division (A) of section 4303.26 of the Revised Code. 1539

(2) The liquor control commission shall adopt rules under 1540
Chapter 119. of the Revised Code necessary to administer this 1541
section. 1542

(C) No F-9 permit holder shall sell beer or intoxicating 1543
liquor beyond the hours of sale allowed by the permit. This 1544
division imposes strict liability on the holder of an F-9 permit 1545
and on any officer, agent, or employee of that permit holder. 1546

(D) Nothing in this section prohibits the division from 1547
issuing an F-2 permit for a specific event not conducted by the 1548
holder of an F-9 permit provided that the holder of the F-9 1549
permit certifies to the division that it will not exercise its 1550
permit privileges during that specific event. 1551

Sec. 5705.14. No transfer shall be made from one fund of a 1552
subdivision to any other fund, by order of the court or 1553
otherwise, except as follows: 1554

(A) The unexpended balance in a bond fund that is no 1555
longer needed for the purpose for which such fund was created 1556
shall be transferred to the sinking fund or bond retirement fund 1557
from which such bonds are payable. 1558

(B) The unexpended balance in any specific permanent 1559
improvement fund, other than a bond fund, after the payment of 1560
all obligations incurred in the acquisition of such improvement, 1561
shall be transferred to the sinking fund or bond retirement fund 1562
of the subdivision; provided that if such money is not required 1563
to meet the obligations payable from such funds, it may be 1564
transferred to a special fund for the acquisition of permanent 1565
improvements, or, with the approval of the court of common pleas 1566
of the county in which such subdivision is located, to the 1567
general fund of the subdivision. 1568

(C) (1) Except as provided in division (C) (2) of this 1569
section, the unexpended balance in the sinking fund or bond 1570
retirement fund of a subdivision, after all indebtedness, 1571

interest, and other obligations for the payment of which such 1572
fund exists have been paid and retired, shall be transferred, in 1573
the case of the sinking fund, to the bond retirement fund, and 1574
in the case of the bond retirement fund, to the sinking fund; 1575
provided that if such transfer is impossible by reason of the 1576
nonexistence of the fund to receive the transfer, such 1577
unexpended balance, with the approval of the court of common 1578
pleas of the county in which such division is located, may be 1579
transferred to any other fund of the subdivision. 1580

(2) Money in a bond fund or bond retirement fund of a 1581
city, local, exempted village, cooperative education, or joint 1582
vocational school district may be transferred to a specific 1583
permanent improvement fund provided that the county budget 1584
commission of the county in which the school district is located 1585
approves the transfer upon its determination that the money 1586
transferred will not be required to meet the obligations payable 1587
from the bond fund or bond retirement fund. In arriving at such 1588
a determination, the county budget commission shall consider the 1589
balance of the bond fund or bond retirement fund, the 1590
outstanding obligations payable from the fund, and the sources 1591
and timing of the fund's revenue. 1592

(D) The unexpended balance in any special fund, other than 1593
an improvement fund, existing in accordance with division (D), 1594
(F), or (G) of section 5705.09 or section 5705.12 of the Revised 1595
Code, may be transferred to the general fund or to the sinking 1596
fund or bond retirement fund after the termination of the 1597
activity, service, or other undertaking for which such special 1598
fund existed, but only after the payment of all obligations 1599
incurred and payable from such special fund. 1600

(E) Money may be transferred from the general fund to any 1601

other fund of the subdivision. 1602

(F) Moneys retained or received by a county under section 1603
4501.04 or division (A) (2) of section 5735.27 of the Revised 1604
Code may be transferred from the fund into which they were 1605
deposited to the sinking fund or bond retirement fund from which 1606
any principal, interest, or charges for which such moneys may be 1607
used is payable. 1608

(G) Moneys retained or received by a municipal corporation 1609
under section 4501.04 or division (A) (1) of section 5735.27 of 1610
the Revised Code may be transferred from the fund into which 1611
they were deposited to the sinking fund or bond retirement fund 1612
from which any principal, interest, or charges for which such 1613
moneys may be used is payable. 1614

(H) (1) Money may be transferred from the county 1615
developmental disabilities general fund to the county 1616
developmental disabilities capital fund established under 1617
section 5705.091 of the Revised Code or to any other fund 1618
created for the purposes of the county board of developmental 1619
disabilities, so long as money in the fund to which the money is 1620
transferred can be spent for the particular purpose of the 1621
transferred money. The county board of developmental 1622
disabilities may request, by resolution, that the board of 1623
county commissioners make the transfer. The county board of 1624
developmental disabilities shall transmit a certified copy of 1625
the resolution to the board of county commissioners. Upon 1626
receiving the resolution, the board of county commissioners may 1627
make the transfer. Money transferred to a fund shall be credited 1628
to an account appropriate to its particular purpose. 1629

(2) An unexpended balance in an account in the county 1630
developmental disabilities capital fund or any other fund 1631

created for the purposes of the county board of developmental 1632
disabilities may be transferred back to the county developmental 1633
disabilities general fund. The transfer may be made if the 1634
unexpended balance is no longer needed for its particular 1635
purpose and all outstanding obligations have been paid. Money 1636
transferred back to the county developmental disabilities 1637
general fund shall be credited to an account for current 1638
expenses within that fund. The county board of developmental 1639
disabilities may request, by resolution, that the board of 1640
county commissioners make the transfer. The county board of 1641
developmental disabilities shall transmit a certified copy of 1642
the resolution to the board of county commissioners. Upon 1643
receiving the resolution, the board of county commissioners may 1644
make the transfer. 1645

(I) Money may be transferred from the public assistance 1646
fund established under section 5101.161 of the Revised Code to 1647
either of the following funds, so long as the money to be 1648
transferred from the public assistance fund may be spent for the 1649
purposes for which money in the receiving fund may be used: 1650

(1) The children services fund established under section 1651
5101.144 of the Revised Code; 1652

(2) The child support enforcement administrative fund 1653
established, as authorized under rules adopted by the director 1654
of job and family services, in the county treasury for use by 1655
any county family services agency. 1656

(J) Notwithstanding this section, money in any fund or 1657
account of a village dissolved in accordance with sections 1658
703.31 to 703.39 of the Revised Code may be transferred by the 1659
receiver-trustee to a special account for the purpose of paying 1660
the debts, obligations, and liabilities of the dissolved village 1661

or to the general fund of any township into which the territory 1662
of the village is dissolved for any purpose that directly or 1663
indirectly benefits the former territory of the dissolved 1664
village. 1665

(K) Except in the case of transfer pursuant to division 1666
(E) or (J) of this section, transfers authorized by this section 1667
shall only be made by resolution of the taxing authority passed 1668
with the affirmative vote of two-thirds of the members. 1669

Sec. 5739.09. (A) (1) A board of county commissioners may, 1670
by resolution adopted by a majority of the members of the board, 1671
levy an excise tax not to exceed three per cent on transactions 1672
by which lodging by a hotel is or is to be furnished to 1673
transient guests. The board shall establish all regulations 1674
necessary to provide for the administration and allocation of 1675
the tax. The regulations may prescribe the time for payment of 1676
the tax, and may provide for the imposition of a penalty or 1677
interest, or both, for late payments, provided that the penalty 1678
does not exceed ten per cent of the amount of tax due, and the 1679
rate at which interest accrues does not exceed the rate per 1680
annum prescribed pursuant to section 5703.47 of the Revised 1681
Code. Except as otherwise provided in this section, the 1682
regulations shall provide, after deducting the real and actual 1683
costs of administering the tax, for the return to each municipal 1684
corporation or township that does not levy an excise tax on the 1685
transactions, a uniform percentage of the tax collected in the 1686
municipal corporation or in the unincorporated portion of the 1687
township from each transaction, not to exceed thirty-three and 1688
one-third per cent. Except as provided in this section, the 1689
remainder of the revenue arising from the tax shall be deposited 1690
in a separate fund and shall be spent either (a) to make 1691
contributions to the convention and visitors' bureau operating 1692

within the county, including a pledge and contribution of any 1693
portion of the remainder pursuant to an agreement authorized by 1694
section 307.678 or 307.695 of the Revised Code or (b) to pay, if 1695
authorized in the regulations, for public safety services in a 1696
resort area designated under section 5739.101 of the Revised 1697
Code. 1698

(2) If the board of county commissioners of an eligible 1699
county as defined in section 307.678 or 307.695 of the Revised 1700
Code adopts a resolution amending a resolution levying a tax 1701
under division (A) of this section to provide that revenue from 1702
the tax shall be used by the board as described in either 1703
division (D) of section 307.678 or division (H) of section 1704
307.695 of the Revised Code, the remainder of the revenue shall 1705
be used as described in the resolution making that amendment. 1706

(3) Except as provided in division (B), (C), (D), (E), 1707
(F), (G), (H), (I), (J), (K), or (Q) of this section, on and 1708
after May 10, 1994, a board of county commissioners may not levy 1709
an excise tax pursuant to division (A) of this section in any 1710
municipal corporation or township located wholly or partly 1711
within the county that has in effect an ordinance or resolution 1712
levying an excise tax pursuant to division (B) of section 1713
5739.08 of the Revised Code. 1714

(4) The board of a county that has levied a tax under 1715
division (M) of this section may, by resolution adopted within 1716
ninety days after July 15, 1985, by a majority of the members of 1717
the board, amend the resolution levying a tax under division (A) 1718
of this section to provide for a portion of that tax to be 1719
pledged and contributed in accordance with an agreement entered 1720
into under section 307.695 of the Revised Code. A tax, any 1721
revenue from which is pledged pursuant to such an agreement, 1722

shall remain in effect at the rate at which it is imposed for 1723
the duration of the period for which the revenue from the tax 1724
has been so pledged. 1725

(5) The board of county commissioners of an eligible 1726
county as defined in section 307.695 of the Revised Code may, by 1727
resolution adopted by a majority of the members of the board, 1728
amend a resolution levying a tax under division (A) of this 1729
section to provide that the revenue from the tax shall be used 1730
by the board as described in division (H) of section 307.695 of 1731
the Revised Code, in which case the tax shall remain in effect 1732
at the rate at which it was imposed for the duration of any 1733
agreement entered into by the board under section 307.695 of the 1734
Revised Code, the duration during which any securities issued by 1735
the board under that section are outstanding, or the duration of 1736
the period during which the board owns a project as defined in 1737
section 307.695 of the Revised Code, whichever duration is 1738
longest. 1739

(6) The board of county commissioners of an eligible 1740
county as defined in section 307.678 of the Revised Code may, by 1741
resolution, amend a resolution levying a tax under division (A) 1742
of this section to provide that revenue from the tax, not to 1743
exceed five hundred thousand dollars each year, may be used as 1744
described in division (E) of section 307.678 of the Revised 1745
Code. 1746

(7) Notwithstanding division (A) of this section, the 1747
board of county commissioners of a county described in division 1748
(H) (1) of this section may, by resolution, amend a resolution 1749
levying a tax under division (A) of this section to provide that 1750
all or a portion of the revenue from the tax, including any 1751
revenue otherwise required to be returned to townships or 1752

municipal corporations under that division, may be used or 1753
pledged for the payment of debt service on securities issued to 1754
pay the costs of constructing, operating, and maintaining sports 1755
facilities described in division (H) (2) of this section. 1756

(8) The board of county commissioners of a county 1757
described in division (I) of this section may, by resolution, 1758
amend a resolution levying a tax under division (A) of this 1759
section to provide that all or a portion of the revenue from the 1760
tax may be used for the purposes described in section 307.679 of 1761
the Revised Code. 1762

(B) A board of county commissioners that levies an excise 1763
tax under division (A) of this section on June 30, 1997, at a 1764
rate of three per cent, and that has pledged revenue from the 1765
tax to an agreement entered into under section 307.695 of the 1766
Revised Code or, in the case of the board of county 1767
commissioners of an eligible county as defined in section 1768
307.695 of the Revised Code, has amended a resolution levying a 1769
tax under division (M) of this section to provide that proceeds 1770
from the tax shall be used by the board as described in division 1771
(H) of section 307.695 of the Revised Code, may, at any time by 1772
a resolution adopted by a majority of the members of the board, 1773
amend the resolution levying a tax under division (A) of this 1774
section to provide for an increase in the rate of that tax up to 1775
seven per cent on each transaction; to provide that revenue from 1776
the increase in the rate shall be used as described in division 1777
(H) of section 307.695 of the Revised Code or be spent solely to 1778
make contributions to the convention and visitors' bureau 1779
operating within the county to be used specifically for 1780
promotion, advertising, and marketing of the region in which the 1781
county is located; and to provide that the rate in excess of the 1782
three per cent levied under division (A) of this section shall 1783

remain in effect at the rate at which it is imposed for the 1784
duration of the period during which any agreement is in effect 1785
that was entered into under section 307.695 of the Revised Code 1786
by the board of county commissioners levying a tax under 1787
division (A) of this section, the duration of the period during 1788
which any securities issued by the board under division (I) of 1789
section 307.695 of the Revised Code are outstanding, or the 1790
duration of the period during which the board owns a project as 1791
defined in section 307.695 of the Revised Code, whichever 1792
duration is longest. The amendment also shall provide that no 1793
portion of that revenue need be returned to townships or 1794
municipal corporations as would otherwise be required under 1795
division (A) of this section. 1796

(C) (1) As used in division (C) of this section, "cost" and 1797
"facility" have the same meanings as in section 351.01 of the 1798
Revised Code, and "convention center" has the same meaning as in 1799
section 307.695 of the Revised Code. 1800

(2) A board of county commissioners that levies a tax 1801
under division (A) of this section on March 18, 1999, at a rate 1802
of three per cent may, by resolution adopted not later than 1803
forty-five days after March 18, 1999, amend the resolution 1804
levying the tax to provide for all of the following: 1805

(a) That the rate of the tax shall be increased by not 1806
more than an additional four per cent on each transaction; 1807

(b) That all of the revenue from the increase in the rate 1808
shall be pledged and contributed to a convention facilities 1809
authority established by the board of county commissioners under 1810
Chapter 351. of the Revised Code on or before November 15, 1998, 1811
and used to pay costs of constructing, maintaining, operating, 1812
and promoting a facility in the county, including paying bonds, 1813

or notes issued in anticipation of bonds, as provided by that 1814
chapter; 1815

(c) That no portion of the revenue arising from the 1816
increase in rate need be returned to municipal corporations or 1817
townships as otherwise required under division (A) of this 1818
section; 1819

(d) That the increase in rate shall not be subject to 1820
diminution by initiative or referendum or by law while any 1821
bonds, or notes in anticipation of bonds, issued by the 1822
authority under Chapter 351. of the Revised Code to which the 1823
revenue is pledged, remain outstanding in accordance with their 1824
terms, unless provision is made by law or by the board of county 1825
commissioners for an adequate substitute therefor that is 1826
satisfactory to the trustee if a trust agreement secures the 1827
bonds. 1828

(3) Division (C) of this section does not apply to the 1829
board of county commissioners of any county in which a 1830
convention center or facility exists or is being constructed on 1831
November 15, 1998, or of any county in which a convention 1832
facilities authority levies a tax pursuant to section 351.021 of 1833
the Revised Code on that date. 1834

(D) (1) As used in division (D) of this section, "cost" has 1835
the same meaning as in section 351.01 of the Revised Code, and 1836
"convention center" has the same meaning as in section 307.695 1837
of the Revised Code. 1838

(2) A board of county commissioners that levies a tax 1839
under division (A) of this section on June 30, 2002, at a rate 1840
of three per cent may, by resolution adopted not later than 1841
September 30, 2002, amend the resolution levying the tax to 1842

provide for all of the following: 1843

(a) ~~That~~ Subject to division (D)(4) of this section, that 1844
the rate of the tax shall be increased by not more than an 1845
additional three and one-half per cent on each transaction; 1846

(b) That, except as provided in division (D)(4) of this 1847
section, all of the revenue from the increase in rate shall be 1848
pledged and contributed to a convention facilities authority 1849
established by the board of county commissioners under Chapter 1850
351. of the Revised Code on or before May 15, 2002, and be used 1851
to pay costs of constructing, expanding, maintaining, operating, 1852
or promoting a convention center in the county, including paying 1853
bonds, or notes issued in anticipation of bonds, as provided by 1854
that chapter; 1855

(c) That no portion of the revenue arising from the 1856
increase in rate need be returned to municipal corporations or 1857
townships as otherwise required under division (A) of this 1858
section; 1859

(d) That the increase in rate shall not be subject to 1860
diminution by initiative or referendum or by law, except as 1861
provided in division (D)(4) of this section, while any bonds, or 1862
notes in anticipation of bonds, issued by the authority under 1863
Chapter 351. of the Revised Code to which the revenue is 1864
pledged, remain outstanding in accordance with their terms, 1865
unless provision is made by law or by the board of county 1866
commissioners for an adequate substitute therefor that is 1867
satisfactory to the trustee if a trust agreement secures the 1868
bonds. 1869

(3) Any board of county commissioners not subject to 1870
division (D)(4) of this section that, pursuant to division (D) 1871

(2) of this section, has amended a resolution levying the tax 1872
authorized by division (A) of this section may further amend the 1873
resolution to provide that the revenue referred to in division 1874
(D) (2) (b) of this section shall be pledged and contributed both 1875
to a convention facilities authority to pay the costs of 1876
constructing, expanding, maintaining, or operating one or more 1877
convention centers in the county, including paying bonds, or 1878
notes issued in anticipation of bonds, as provided in Chapter 1879
351. of the Revised Code, and to a convention and visitors' 1880
bureau to pay the costs of promoting one or more convention 1881
centers in the county. 1882

(4) Beginning on and after the first day of the first 1883
month after the effective date of this amendment, both of the 1884
following apply to the rate of an increase levied under division 1885
(D) (2) of this section by the board of county commissioners of a 1886
county with a population of less than seven hundred thousand: 1887

(a) The rate of the increase may not exceed two per cent 1888
on each transaction. 1889

(b) All of the revenue from the increase in rate shall be 1890
used for the operation or maintenance of a detention facility, 1891
as that term is defined under section 2921.01 of the Revised 1892
Code. 1893

If applicable, the board of county commissioners shall 1894
amend the resolution levying that increase to comply with 1895
division (D) (4) of this section on or before that date. 1896

(E) (1) As used in division (E) of this section: 1897

(a) "Port authority" means a port authority created under 1898
Chapter 4582. of the Revised Code. 1899

(b) "Port authority military-use facility" means port 1900

authority facilities on which or adjacent to which is located an 1901
installation of the armed forces of the United States, a reserve 1902
component thereof, or the national guard and at least part of 1903
which is made available for use, for consideration, by the armed 1904
forces of the United States, a reserve component thereof, or the 1905
national guard. 1906

(2) For the purpose of contributing revenue to pay 1907
operating expenses of a port authority that operates a port 1908
authority military-use facility, the board of county 1909
commissioners of a county that created, participated in the 1910
creation of, or has joined such a port authority may do one or 1911
both of the following: 1912

(a) Amend a resolution previously adopted under division 1913
(A) of this section to designate some or all of the revenue from 1914
the tax levied under the resolution to be used for that purpose, 1915
notwithstanding that division; 1916

(b) Amend a resolution previously adopted under division 1917
(A) of this section to increase the rate of the tax by not more 1918
than an additional two per cent and use the revenue from the 1919
increase exclusively for that purpose. 1920

(3) If a board of county commissioners amends a resolution 1921
to increase the rate of a tax as authorized in division (E) (2) 1922
(b) of this section, the board also may amend the resolution to 1923
specify that the increase in rate of the tax does not apply to 1924
"hotels," as otherwise defined in section 5739.01 of the Revised 1925
Code, having fewer rooms used for the accommodation of guests 1926
than a number of rooms specified by the board. 1927

(F) (1) A board of county commissioners of a county 1928
organized under a county charter adopted pursuant to Article X, 1929

Section 3, Ohio Constitution, and that levies an excise tax 1930
under division (A) of this section at a rate of three per cent 1931
and levies an additional excise tax under division (O) of this 1932
section at a rate of one and one-half per cent may, by 1933
resolution adopted not later than January 1, 2008, by a majority 1934
of the members of the board, amend the resolution levying a tax 1935
under division (A) of this section to provide for an increase in 1936
the rate of that tax by not more than an additional one per cent 1937
on transactions by which lodging by a hotel is or is to be 1938
furnished to transient guests. Notwithstanding divisions (A) and 1939
(O) of this section, the resolution shall provide that all of 1940
the revenue from the increase in rate, after deducting the real 1941
and actual costs of administering the tax, shall be used to pay 1942
the costs of improving, expanding, equipping, financing, or 1943
operating a convention center by a convention and visitors' 1944
bureau in the county. 1945

(2) The increase in rate shall remain in effect for the 1946
period specified in the resolution, not to exceed ten years, and 1947
may be extended for an additional period of time not to exceed 1948
ten years thereafter by a resolution adopted by a majority of 1949
the members of the board. 1950

(3) The increase in rate shall be subject to the 1951
regulations adopted under division (A) of this section, except 1952
that the resolution may provide that no portion of the revenue 1953
from the increase in the rate shall be returned to townships or 1954
municipal corporations as would otherwise be required under that 1955
division. 1956

(G) (1) Division (G) of this section applies only to a 1957
county with a population greater than sixty-five thousand and 1958
less than seventy thousand according to the most recent federal 1959

decennial census and in which, on December 31, 2006, an excise 1960
tax is levied under division (A) of this section at a rate not 1961
less than and not greater than three per cent, and in which the 1962
most recent increase in the rate of that tax was enacted or took 1963
effect in November 1984. 1964

(2) The board of county commissioners of a county to which 1965
division (G) of this section applies, by resolution adopted by a 1966
majority of the members of the board, may increase the rate of 1967
the tax by not more than one per cent on transactions by which 1968
lodging by a hotel is or is to be furnished to transient guests. 1969
The increase in rate shall be for the purpose of paying expenses 1970
deemed necessary by the convention and visitors' bureau 1971
operating in the county to promote travel and tourism. 1972

(3) The increase in rate shall remain in effect for the 1973
period specified in the resolution, not to exceed twenty years, 1974
provided that the increase in rate may not continue beyond the 1975
time when the purpose for which the increase is levied ceases to 1976
exist. If revenue from the increase in rate is pledged to the 1977
payment of debt charges on securities, the increase in rate is 1978
not subject to diminution by initiative or referendum or by law 1979
for so long as the securities are outstanding, unless provision 1980
is made by law or by the board of county commissioners for an 1981
adequate substitute for that revenue that is satisfactory to the 1982
trustee if a trust agreement secures payment of the debt 1983
charges. 1984

(4) The increase in rate shall be subject to the 1985
regulations adopted under division (A) of this section, except 1986
that the resolution may provide that no portion of the revenue 1987
from the increase in the rate shall be returned to townships or 1988
municipal corporations as would otherwise be required under 1989

division (A) of this section.	1990
(5) A resolution adopted under division (G) of this	1991
section is subject to referendum under sections 305.31 to 305.99	1992
of the Revised Code.	1993
(H) (1) Division (H) of this section applies only to a	1994
county satisfying all of the following:	1995
(a) The population of the county is greater than one	1996
hundred seventy-five thousand and less than two hundred twenty-	1997
five thousand according to the most recent federal decennial	1998
census.	1999
(b) An amusement park with an average yearly attendance in	2000
excess of two million guests is located in the county.	2001
(c) On December 31, 2014, an excise tax was levied in the	2002
county under division (A) of this section at a rate of three per	2003
cent.	2004
(2) The board of county commissioners of a county to which	2005
division (H) of this section applies, by resolution adopted by a	2006
majority of the members of the board, may increase the rate of	2007
the tax by not more than one per cent on transactions by which	2008
lodging by a hotel is or is to be furnished to transient guests.	2009
The increase in rate shall be used to pay the costs of	2010
constructing and maintaining facilities owned by the county or	2011
by a port authority created under Chapter 4582. of the Revised	2012
Code, and designed to host sporting events and expenses deemed	2013
necessary by the convention and visitors' bureau operating in	2014
the county to promote travel and tourism with reference to the	2015
sports facilities, and to pay or pledge to the payment of debt	2016
service on securities issued to pay the costs of constructing,	2017
operating, and maintaining the sports facilities.	2018

(3) The increase in rate shall remain in effect for the 2019
period specified in the resolution. If revenue from the increase 2020
in rate is pledged to the payment of debt charges on securities, 2021
the increase in rate is not subject to diminution by initiative 2022
or referendum or by law for so long as the securities are 2023
outstanding, unless provision is made by law or by the board of 2024
county commissioners for an adequate substitute for that revenue 2025
that is satisfactory to the trustee if a trust agreement secures 2026
payment of the debt charges. 2027

(4) The increase in rate shall be subject to the 2028
regulations adopted under division (A) of this section, except 2029
that the resolution may provide that no portion of the revenue 2030
from the increase in the rate shall be returned to townships or 2031
municipal corporations as would otherwise be required under 2032
division (A) of this section. 2033

(I) (1) The board of county commissioners of a county with 2034
a population greater than seventy-five thousand and less than 2035
seventy-eight thousand, by resolution adopted by a majority of 2036
the members of the board not later than October 15, 2015, may 2037
increase the rate of the tax by not more than one per cent on 2038
transactions by which lodging by a hotel is or is to be 2039
furnished to transient guests. The increase in rate shall be for 2040
the purposes described in section 307.679 of the Revised Code or 2041
for the promotion of travel and tourism in the county, including 2042
travel and tourism to sports facilities. 2043

(2) The increase in rate shall remain in effect for the 2044
period specified in the resolution and as necessary to fulfill 2045
the county's obligations under a cooperative agreement entered 2046
into under section 307.679 of the Revised Code. If the 2047
resolution is adopted by the board before September 29, 2015, 2048

but after that enactment becomes law, the increase in rate shall 2049
become effective beginning on September 29, 2015. If revenue 2050
from the increase in rate is pledged to the payment of debt 2051
charges on securities, or to substitute for other revenues 2052
pledged to the payment of such debt, the increase in rate is not 2053
subject to diminution by initiative or referendum or by law for 2054
so long as the securities are outstanding, unless provision is 2055
made by law or by the board of county commissioners for an 2056
adequate substitute for that revenue that is satisfactory to the 2057
trustee if a trust agreement secures payment of the debt 2058
charges. 2059

(3) The increase in rate shall be subject to the 2060
regulations adopted under division (A) of this section, except 2061
that no portion of the revenue from the increase in the rate 2062
shall be returned to townships or municipal corporations as 2063
would otherwise be required under division (A) of this section. 2064

(J) (1) Division (J) of this section applies only to 2065
counties satisfying either of the following: 2066

(a) A county that, on July 1, 2015, does not levy an 2067
excise tax under division (A) of this section and that has a 2068
population of at least thirty-nine thousand but not more than 2069
forty thousand according to the 2010 federal decennial census; 2070

(b) A county that, on July 1, 2015, levies an excise tax 2071
under division (A) of this section at a rate of three per cent 2072
and that has a population of at least seventy-one thousand but 2073
not more than seventy-five thousand according to 2010 federal 2074
decennial census. 2075

(2) The board of county commissioners of a county to which 2076
division (J) of this section applies, by resolution adopted by a 2077

majority of the members of the board, may levy an excise tax at 2078
a rate not to exceed three per cent on transactions by which 2079
lodging by a hotel is or is to be furnished to transient guests 2080
for the purpose of acquiring, constructing, equipping, or 2081
repairing permanent improvements, as defined in section 133.01 2082
of the Revised Code. 2083

(3) If the board does not levy a tax under division (A) of 2084
this section, the board shall establish regulations necessary to 2085
provide for the administration of the tax, which may prescribe 2086
the time for payment of the tax and the imposition of penalty or 2087
interest subject to the limitations on penalty and interest 2088
provided in division (A) of this section. No portion of the 2089
revenue shall be returned to townships or municipal corporations 2090
in the county unless otherwise provided by resolution of the 2091
board. 2092

(4) The tax shall apply throughout the territory of the 2093
county, including in any township or municipal corporation 2094
levying an excise tax under division (A) or (B) of section 2095
5739.08 of the Revised Code. The levy of the tax is subject to 2096
referendum as provided under section 305.31 of the Revised Code. 2097

(5) The tax shall remain in effect for the period 2098
specified in the resolution. If revenue from the increase in 2099
rate is pledged to the payment of debt charges on securities, 2100
the increase in rate is not subject to diminution by initiative 2101
or referendum or by law for so long as the securities are 2102
outstanding unless provision is made by law or by the board for 2103
an adequate substitute for that revenue that is satisfactory to 2104
the trustee if a trust agreement secures payment of the debt 2105
charges. 2106

(K) (1) The board of county commissioners of an eligible 2107

county, as defined in section 307.678 of the Revised Code, that 2108
levies an excise tax under division (A) of this section on July 2109
1, 2017, at a rate of three per cent may, by resolution adopted 2110
by a majority of the members of the board, amend the resolution 2111
levying the tax to increase the rate of the tax by not more than 2112
an additional three per cent on each transaction. 2113

(2) No portion of the revenue shall be returned to 2114
townships or municipal corporations in the county unless 2115
otherwise provided by resolution of the board. Otherwise, the 2116
revenue from the increase in the rate shall be distributed and 2117
used in the same manner described under division (A) of this 2118
section or distributed or used to provide credit enhancement 2119
facilities as authorized under section 307.678 of the Revised 2120
Code. 2121

(3) The increase in rate shall remain in effect for the 2122
period specified in the resolution. If revenue from the increase 2123
in rate is pledged to the payment of debt charges on securities, 2124
the increase in rate is not subject to diminution by initiative 2125
or referendum or by law for so long as the securities are 2126
outstanding unless provision is made by law or by the board for 2127
an adequate substitute for that revenue that is satisfactory to 2128
the trustee if a trust agreement secures payment of the debt 2129
charges. 2130

(L) (1) As used in division (L) of this section: 2131

(a) "Eligible county" means a county that has a population 2132
greater than one hundred ninety thousand and less than two 2133
hundred thousand according to the 2010 federal decennial census 2134
and that levies an excise tax under division (A) of this section 2135
at a rate of three per cent. 2136

(b) "Professional sports facility" means a sports facility 2137
that is intended to house major or minor league professional 2138
athletic teams, including a stadium, together with all parking 2139
facilities, walkways, and other auxiliary facilities, real and 2140
personal property, property rights, easements, and interests 2141
that may be appropriate for, or used in connection with, the 2142
operation of the facility. 2143

(2) Subject to division (L)(3) of this section, the board 2144
of county commissioners of an eligible county, by resolution 2145
adopted by a majority of the members of the board, may increase 2146
the rate of the tax by not more than one per cent on 2147
transactions by which lodging by a hotel is or is to be 2148
furnished to transient guests. Revenue from the increase in rate 2149
shall be used for the purposes of paying the costs of 2150
constructing, improving, and maintaining a professional sports 2151
facility in the county and paying expenses considered necessary 2152
by the convention and visitors' bureau operating in the county 2153
to promote travel and tourism with respect to that professional 2154
sports facility. The tax shall take effect only after the 2155
convention and visitors' bureau enters into a contract for the 2156
construction, improvement, or maintenance of a professional 2157
sports facility that is or will be located on property acquired, 2158
in whole or in part, with revenue from the increased rate, and 2159
thereafter shall remain in effect for the period specified in 2160
the resolution. If revenue from the increase in rate is pledged 2161
to the payment of debt charges on securities, the increase in 2162
rate is not subject to diminution by initiative or referendum or 2163
by law for so long as the securities are outstanding, unless a 2164
provision is made by law or by the board of county commissioners 2165
for an adequate substitute for that revenue that is satisfactory 2166
to the trustee if a trust agreement secures payment of the debt 2167

charges. The increase in rate shall be subject to the 2168
regulations adopted under division (A) of this section, except 2169
that the resolution may provide that no portion of the revenue 2170
from the increase in the rate shall be returned to townships or 2171
municipal corporations as would otherwise be required under 2172
division (A) of this section. 2173

(3) If, on December 31, 2019, the convention and visitors' 2174
bureau has not entered into a contract for the construction, 2175
improvement, or maintenance of a professional sports facility 2176
that is or will be located on property acquired, in whole or in 2177
part, with revenue from the increased rate, the authority to 2178
levy the tax under division (L) (2) of this section is hereby 2179
repealed on that date. 2180

(M) (1) For the purposes described in section 307.695 of 2181
the Revised Code and to cover the costs of administering the 2182
tax, a board of county commissioners of a county where a tax 2183
imposed under division (A) of this section is in effect may, by 2184
resolution adopted within ninety days after July 15, 1985, by a 2185
majority of the members of the board, levy an additional excise 2186
tax not to exceed three per cent on transactions by which 2187
lodging by a hotel is or is to be furnished to transient guests. 2188
The tax authorized by division (M) of this section shall be in 2189
addition to any tax that is levied pursuant to divisions (A) to 2190
(L) of this section, but it shall not apply to transactions 2191
subject to a tax levied by a municipal corporation or township 2192
pursuant to section 5739.08 of the Revised Code. 2193

(2) The board shall establish all regulations necessary to 2194
provide for the administration and allocation of the tax. The 2195
regulations may prescribe the time for payment of the tax, and 2196
may provide for the imposition of a penalty or interest, or 2197

both, for late payments, provided that the penalty does not 2198
exceed ten per cent of the amount of tax due, and the rate at 2199
which interest accrues does not exceed the rate per annum 2200
prescribed pursuant to section 5703.47 of the Revised Code. 2201

(3) All revenues arising from the tax shall be expended in 2202
accordance with section 307.695 of the Revised Code. The board 2203
of county commissioners of an eligible county as defined in 2204
section 307.695 of the Revised Code may, by resolution adopted 2205
by a majority of the members of the board, amend the resolution 2206
levying a tax under this division to provide that the revenue 2207
from the tax shall be used by the board as described in division 2208
(H) of section 307.695 of the Revised Code. 2209

(4) A tax imposed under this division shall remain in 2210
effect at the rate at which it is imposed for the duration of 2211
the period during which any agreement entered into by the board 2212
under section 307.695 of the Revised Code is in effect, the 2213
duration of the period during which any securities issued by the 2214
board under division (I) of section 307.695 of the Revised Code 2215
are outstanding, or the duration of the period during which the 2216
board owns a project as defined in section 307.695 of the 2217
Revised Code, whichever duration is longest. 2218

(N) (1) For the purpose of providing contributions under 2219
division (B) (1) of section 307.671 of the Revised Code to enable 2220
the acquisition, construction, and equipping of a port authority 2221
educational and cultural facility in the county and, to the 2222
extent provided for in the cooperative agreement authorized by 2223
that section, for the purpose of paying debt service charges on 2224
bonds, or notes in anticipation of bonds, described in division 2225
(B) (1) (b) of that section, a board of county commissioners, by 2226
resolution adopted within ninety days after December 22, 1992, 2227

by a majority of the members of the board, may levy an 2228
additional excise tax not to exceed one and one-half per cent on 2229
transactions by which lodging by a hotel is or is to be 2230
furnished to transient guests. The excise tax authorized by 2231
division (N) of this section shall be in addition to any tax 2232
that is levied pursuant to divisions (A) to (M) of this section, 2233
to any excise tax levied pursuant to section 5739.08 of the 2234
Revised Code, and to any excise tax levied pursuant to section 2235
351.021 of the Revised Code. 2236

(2) The board of county commissioners shall establish all 2237
regulations necessary to provide for the administration and 2238
allocation of the tax that are not inconsistent with this 2239
section or section 307.671 of the Revised Code. The regulations 2240
may prescribe the time for payment of the tax, and may provide 2241
for the imposition of a penalty or interest, or both, for late 2242
payments, provided that the penalty does not exceed ten per cent 2243
of the amount of tax due, and the rate at which interest accrues 2244
does not exceed the rate per annum prescribed pursuant to 2245
section 5703.47 of the Revised Code. 2246

(3) All revenues arising from the tax shall be expended in 2247
accordance with section 307.671 of the Revised Code and division 2248
(N) of this section. The levy of a tax imposed under division 2249
(N) of this section may not commence prior to the first day of 2250
the month next following the execution of the cooperative 2251
agreement authorized by section 307.671 of the Revised Code by 2252
all parties to that agreement. 2253

(4) The tax shall remain in effect at the rate at which it 2254
is imposed for the period of time described in division (C) of 2255
section 307.671 of the Revised Code for which the revenue from 2256
the tax has been pledged by the county to the corporation 2257

pursuant to that section, but, to any extent provided for in the 2258
cooperative agreement, for no lesser period than the period of 2259
time required for payment of the debt service charges on bonds, 2260
or notes in anticipation of bonds, described in division (B)(1) 2261
(b) of that section. 2262

(O) (1) For the purpose of paying the costs of acquiring, 2263
constructing, equipping, and improving a municipal educational 2264
and cultural facility, including debt service charges on bonds 2265
provided for in division (B) of section 307.672 of the Revised 2266
Code, and for any additional purposes determined by the county 2267
in the resolution levying the tax or amendments to the 2268
resolution, including subsequent amendments providing for paying 2269
costs of acquiring, constructing, renovating, rehabilitating, 2270
equipping, and improving a port authority educational and 2271
cultural performing arts facility, as defined in section 307.674 2272
of the Revised Code, and including debt service charges on bonds 2273
provided for in division (B) of section 307.674 of the Revised 2274
Code, the legislative authority of a county, by resolution 2275
adopted within ninety days after June 30, 1993, by a majority of 2276
the members of the legislative authority, may levy an additional 2277
excise tax not to exceed one and one-half per cent on 2278
transactions by which lodging by a hotel is or is to be 2279
furnished to transient guests. The excise tax authorized by 2280
division (O) of this section shall be in addition to any tax 2281
that is levied pursuant to divisions (A) to (N) of this section, 2282
to any excise tax levied pursuant to section 5739.08 of the 2283
Revised Code, and to any excise tax levied pursuant to section 2284
351.021 of the Revised Code. 2285

(2) The legislative authority of the county shall 2286
establish all regulations necessary to provide for the 2287
administration and allocation of the tax. The regulations may 2288

prescribe the time for payment of the tax, and may provide for 2289
the imposition of a penalty or interest, or both, for late 2290
payments, provided that the penalty does not exceed ten per cent 2291
of the amount of tax due, and the rate at which interest accrues 2292
does not exceed the rate per annum prescribed pursuant to 2293
section 5703.47 of the Revised Code. 2294

(3) All revenues arising from the tax shall be expended in 2295
accordance with section 307.672 of the Revised Code and this 2296
division. The levy of a tax imposed under this division shall 2297
not commence prior to the first day of the month next following 2298
the execution of the cooperative agreement authorized by section 2299
307.672 of the Revised Code by all parties to that agreement. 2300
The tax shall remain in effect at the rate at which it is 2301
imposed for the period of time determined by the legislative 2302
authority of the county. That period of time shall not exceed 2303
fifteen years, except that the legislative authority of a county 2304
with a population of less than two hundred fifty thousand 2305
according to the most recent federal decennial census, by 2306
resolution adopted by a majority of its members before the 2307
original tax expires, may extend the duration of the tax for an 2308
additional period of time. The additional period of time by 2309
which a legislative authority extends a tax levied under 2310
division (O) of this section shall not exceed fifteen years. 2311

(P) (1) The legislative authority of a county that has 2312
levied a tax under division (O) of this section may, by 2313
resolution adopted within one hundred eighty days after January 2314
4, 2001, by a majority of the members of the legislative 2315
authority, amend the resolution levying a tax under that 2316
division to provide for the use of the proceeds of that tax, to 2317
the extent that it is no longer needed for its original purpose 2318
as determined by the parties to a cooperative agreement 2319

amendment pursuant to division (D) of section 307.672 of the Revised Code, to pay costs of acquiring, constructing, renovating, rehabilitating, equipping, and improving a port authority educational and cultural performing arts facility, including debt service charges on bonds provided for in division (B) of section 307.674 of the Revised Code, and to pay all obligations under any guaranty agreements, reimbursement agreements, or other credit enhancement agreements described in division (C) of section 307.674 of the Revised Code.

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

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

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

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

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

(2) Notwithstanding any contrary provision of division (N) of this section, the legislative authority of a county with a population of one million or more according to the most recent federal decennial census that has levied a tax under division

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

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

(4) The legislative authority of a county with a population of one million or more that has levied a tax under division (A) of this section may, by resolution adopted on or before August 30, 2004, by a majority of the members of the legislative authority, provide that all or a portion of the proceeds of the tax levied under division (A) of this section, after deducting the real and actual costs of administering the

tax and the amounts required to be returned to townships and 2380
municipal corporations with respect to the first three per cent 2381
levied under division (A) of this section, shall be deposited in 2382
the county general fund, provided that such proceeds shall be 2383
used to satisfy any pledges made in connection with an agreement 2384
entered into under section 307.695 of the Revised Code. 2385

(5) No amount collected from a tax levied, extended, or 2386
required to be deposited in the county general fund under 2387
division (Q) of this section shall be contributed to a 2388
convention facilities authority, corporation, or other entity 2389
created after July 1, 2003, for the principal purpose of 2390
constructing, improving, expanding, equipping, financing, or 2391
operating a convention center unless the mayor of the municipal 2392
corporation in which the convention center is to be operated by 2393
that convention facilities authority, corporation, or other 2394
entity has consented to the creation of that convention 2395
facilities authority, corporation, or entity. Notwithstanding 2396
any contrary provision of section 351.04 of the Revised Code, if 2397
a tax is levied by a county under division (Q) of this section, 2398
the board of county commissioners of that county may determine 2399
the manner of selection, the qualifications, the number, and 2400
terms of office of the members of the board of directors of any 2401
convention facilities authority, corporation, or other entity 2402
described in division (Q) (5) of this section. 2403

(6) (a) No amount collected from a tax levied, extended, or 2404
required to be deposited in the county general fund under 2405
division (Q) of this section may be used for any purpose other 2406
than paying the direct and indirect costs of constructing, 2407
improving, expanding, equipping, financing, or operating a 2408
convention center and for the real and actual costs of 2409
administering the tax, unless, prior to the adoption of the 2410

resolution of the legislative authority of the county 2411
authorizing the levy, extension, increase, or deposit, the 2412
county and the mayor of the most populous municipal corporation 2413
in that county have entered into an agreement as to the use of 2414
such amounts, provided that such agreement has been approved by 2415
a majority of the mayors of the other municipal corporations in 2416
that county. The agreement shall provide that the amounts to be 2417
used for purposes other than paying the convention center or 2418
administrative costs described in division (Q) (6) (a) of this 2419
section be used only for the direct and indirect costs of 2420
capital improvements, including the financing of capital 2421
improvements, except that the agreement may subsequently be 2422
amended by the parties that have entered into that agreement to 2423
authorize such amounts to instead be used for any costs related 2424
to the promotion or support of tourism or tourism-related 2425
programs. 2426

(b) If the county in which the tax is levied has an 2427
association of mayors and city managers, the approval of that 2428
association of an agreement described in division (Q) (6) (a) of 2429
this section shall be considered to be the approval of the 2430
majority of the mayors of the other municipal corporations for 2431
purposes of that division. 2432

(7) Each year, the auditor of state shall conduct an audit 2433
of the uses of any amounts collected from taxes levied, 2434
extended, or deposited under division (Q) of this section and 2435
shall prepare a report of the auditor of state's findings. The 2436
auditor of state shall submit the report to the legislative 2437
authority of the county that has levied, extended, or deposited 2438
the tax, the speaker of the house of representatives, the 2439
president of the senate, and the leaders of the minority parties 2440
of the house of representatives and the senate. 2441

(R) (1) As used in division (R) of this section:	2442
(a) "Convention facilities authority" has the same meaning as in section 351.01 of the Revised Code.	2443 2444
(b) "Convention center" has the same meaning as in section 307.695 of the Revised Code.	2445 2446
(2) Notwithstanding any contrary provision of division (N) of this section, the legislative authority of a county with a population of one million two hundred thousand or more according to the most recent federal decennial census or the most recent annual population estimate published or released by the United States census bureau at the time the resolution is adopted placing the levy on the ballot, that has levied a tax under division (N) of this section may, by resolution adopted by a majority of the members of the legislative authority, provide for the extension of such levy and may provide that the proceeds of that tax, to the extent that the proceeds are no longer needed for their original purpose as defined by a cooperative agreement entered into under section 307.671 of the Revised Code and after deducting the real and actual costs of administering the tax, shall be used for paying the direct and indirect costs of constructing, improving, expanding, equipping, financing, or operating a convention center. The resolution shall provide for the extension of the tax at a rate not to exceed the rate specified in division (N) of this section for a period of time determined by the legislative authority of the county, but not to exceed an additional forty years.	2447 2448 2449 2450 2451 2452 2453 2454 2455 2456 2457 2458 2459 2460 2461 2462 2463 2464 2465 2466 2467
(3) The legislative authority of a county with a population of one million two hundred thousand or more that has levied a tax under division (A) of this section may, by resolution adopted by a majority of the members of the	2468 2469 2470 2471

legislative authority, increase the rate of the tax levied by 2472
such county under division (A) of this section to a rate not to 2473
exceed five per cent on transactions by which lodging by a hotel 2474
is or is to be furnished to transient guests. Notwithstanding 2475
any contrary provision of division (A) of this section, the 2476
resolution shall provide that all collections resulting from the 2477
rate levied in excess of three per cent, after deducting the 2478
real and actual costs of administering the tax, shall be used 2479
for paying the direct and indirect costs of constructing, 2480
improving, expanding, equipping, financing, or operating a 2481
convention center. 2482

(4) The legislative authority of a county with a 2483
population of one million two hundred thousand or more that has 2484
levied a tax under division (A) of this section may, by 2485
resolution adopted on or before July 1, 2008, by a majority of 2486
the members of the legislative authority, provide that all or a 2487
portion of the proceeds of the tax levied under division (A) of 2488
this section, after deducting the real and actual costs of 2489
administering the tax and the amounts required to be returned to 2490
townships and municipal corporations with respect to the first 2491
three per cent levied under division (A) of this section, shall 2492
be used to satisfy any pledges made in connection with an 2493
agreement entered into under section 307.695 of the Revised Code 2494
or shall otherwise be used for paying the direct and indirect 2495
costs of constructing, improving, expanding, equipping, 2496
financing, or operating a convention center. 2497

(5) Any amount collected from a tax levied or extended 2498
under division (R) of this section may be contributed to a 2499
convention facilities authority created before July 1, 2005, but 2500
no amount collected from a tax levied or extended under division 2501
(R) of this section may be contributed to a convention 2502

facilities authority, corporation, or other entity created after 2503
July 1, 2005, unless the mayor of the municipal corporation in 2504
which the convention center is to be operated by that convention 2505
facilities authority, corporation, or other entity has consented 2506
to the creation of that convention facilities authority, 2507
corporation, or entity. 2508

(S) As used in division (S) of this section, "soldiers' 2509
memorial" means a memorial constructed and funded under Chapter 2510
345. of the Revised Code. 2511

The board of county commissioners of a county with a 2512
population between one hundred three thousand and one hundred 2513
seven thousand according to the most recent federal decennial 2514
census, by resolution adopted by a majority of the members of 2515
the board within six months after September 15, 2014, may levy a 2516
tax not to exceed three per cent on transactions by which a 2517
hotel is or is to be furnished to transient guests. The purpose 2518
of the tax shall be to pay the costs of expanding, maintaining, 2519
or operating a soldiers' memorial and the costs of administering 2520
the tax. All revenue arising from the tax shall be credited to 2521
one or more special funds in the county treasury and shall be 2522
spent solely for the purposes of paying those costs. 2523

The board of county commissioners shall adopt all rules 2524
necessary to provide for the administration of the tax subject 2525
to the same limitations on imposing penalty or interest under 2526
division (A) of this section. 2527

(T) As used in division (T) of this section: 2528

(1) "Eligible county" means a county in which a county 2529
agricultural society or independent agricultural society is 2530
organized under section 1711.01 or 1711.02 of the Revised Code, 2531

provided the agricultural society owns a facility or site in the 2532
county at which an annual harness horse race is conducted where 2533
one-day attendance equals at least forty thousand attendees. 2534

(2) "Permanent improvements," "debt charges," and 2535
"financing costs" have the same meanings as in section 133.01 of 2536
the Revised Code. 2537

(3) "Costs of permanent improvements" include all costs 2538
allowed in section 133.15 of the Revised Code. 2539

A board of county commissioners of an eligible county, by 2540
resolution adopted by a majority of the members of the board, 2541
may levy an excise tax at the rate of up to three per cent on 2542
transactions by which lodging by a hotel is or is to be 2543
furnished to transient guests for the purpose of paying the 2544
costs of permanent improvements at sites at which one or more 2545
agricultural societies conduct fairs or exhibits, including 2546
paying financing costs and debt charges on bonds, or notes in 2547
anticipation of bonds, paying the costs of maintaining or 2548
operating such permanent improvements, and paying the costs of 2549
administering the tax. 2550

A resolution adopted under division (T) of this section, 2551
other than a resolution that only extends the period of time for 2552
which the tax is levied, shall direct the board of elections to 2553
submit the question of the proposed lodging tax to the electors 2554
of the county at a special election held on the date specified 2555
by the board in the resolution, provided that the election 2556
occurs not less than ninety days after a certified copy of the 2557
resolution is transmitted to the board of elections. A 2558
resolution submitted to the electors under division (T) of this 2559
section shall not go into effect unless it is approved by a 2560
majority of those voting upon it. The resolution takes effect on 2561

the date the board of county commissioners receives notification 2562
from the board of elections of an affirmative vote. 2563

The tax shall remain in effect for the period specified in 2564
the resolution, not to exceed five years, and may be extended 2565
for an additional period of years that is at least the number of 2566
years required for payment of the debt charges on bonds or notes 2567
in anticipation of bonds authorized under this division but not 2568
in excess of fifteen years thereafter by a resolution adopted by 2569
a majority of the members of the board. A resolution extending 2570
the period of time for which the tax is in effect is not subject 2571
to approval of the electors of the county, but is subject to 2572
referendum under sections 305.31 to 305.99 of the Revised Code. 2573
All revenue arising from the tax shall be credited to one or 2574
more special funds in the county treasury and shall be spent 2575
solely for the purposes of paying the costs of such permanent 2576
improvements, including paying financing costs and debt charges 2577
on bonds, or notes in anticipation of bonds, and maintaining or 2578
operating the improvements. Revenue allocated for the use of a 2579
county agricultural society may be credited to the county 2580
agricultural society fund created in section 1711.16 of the 2581
Revised Code upon appropriation by the board. If revenue is 2582
credited to that fund, it shall be expended only as provided in 2583
that section. 2584

The board of county commissioners shall adopt all rules 2585
necessary to provide for the administration of the tax. The 2586
rules may prescribe the time for payment of the tax, and may 2587
provide for the imposition or penalty or interest, or both, for 2588
late payments, provided that the penalty does not exceed ten per 2589
cent of the amount of tax due, and the rate at which interest 2590
accrues does not exceed the rate per annum prescribed in section 2591
5703.47 of the Revised Code. 2592

The board of county commissioners may issue bonds, or 2593
notes in anticipation thereof, pursuant to Chapter 133. of the 2594
Revised Code, for the purpose of paying the costs of permanent 2595
improvements as authorized in this division and pledge the 2596
revenue arising from the tax for that purpose. The board of 2597
county commissioners may pledge or contribute the revenue 2598
arising from the tax levied under this division to a port 2599
authority created under Chapter 4582. of the Revised Code, and 2600
the port authority may issue bonds, or notes in anticipation 2601
thereof, pursuant to that chapter, for the purpose of paying the 2602
costs of permanent improvements as authorized in this division. 2603

(U) As used in division (U) of this section, "eligible 2604
county" means a county in which a tax is levied under division 2605
(A) of this section at a rate of three per cent and whose 2606
territory includes a part of Lake Erie the shoreline of which 2607
represents at least fifty per cent of the linear length of the 2608
county's border with other counties of this state. 2609

The board of county commissioners of an eligible county 2610
that has entered into an agreement with a port authority in the 2611
county under section 4582.56 of the Revised Code may levy an 2612
additional lodging tax on transactions by which lodging by a 2613
hotel is or is to be furnished to transient guests for the 2614
purpose of financing lakeshore improvement projects constructed 2615
or financed by the port authority under that section. The 2616
resolution levying the tax shall specify the purpose of the tax, 2617
the rate of the tax, which shall not exceed two per cent, and 2618
the number of years the tax will be levied or that it will be 2619
levied for a continuing period of time. The tax shall be 2620
administered pursuant to the regulations adopted by the board 2621
under division (A) of this section, except that all the proceeds 2622
of the tax levied under this division shall be pledged to the 2623

payment of the costs, including debt charges, of lakeshore 2624
improvements undertaken by a port authority pursuant to the 2625
agreement under section 4582.56 of the Revised Code. No revenue 2626
from the tax may be used to pay the current expenses of the port 2627
authority. 2628

A resolution levying a tax under division (U) of this 2629
section is subject to referendum under sections 305.31 to 305.41 2630
and 305.99 of the Revised Code. 2631

(V) (1) As used in division (V) of this section: 2632

(a) "Tourism development district" means a district 2633
designated by a municipal corporation under section 715.014 of 2634
the Revised Code or by a township under section 503.56 of the 2635
Revised Code. 2636

(b) "Lodging tax" means a tax levied pursuant to this 2637
section or section 5739.08 of the Revised Code. 2638

(c) "Tourism development district lodging tax proceeds" 2639
means all proceeds of a lodging tax derived from transactions by 2640
which lodging by a hotel located in a tourism development 2641
district is or is to be provided to transient guests. 2642

(d) "Eligible county" has the same meaning as in section 2643
307.678 of the Revised Code. 2644

(2) (a) Notwithstanding division (A) of this section, the 2645
board of county commissioners, board of township trustees, or 2646
legislative authority of any county, township, or municipal 2647
corporation that levies a lodging tax on September 29, 2017, and 2648
in which any part of a tourism development district is located 2649
on or after that date shall amend the ordinance or resolution 2650
levying the tax to require either of the following: 2651

(i) In the case of a tax levied by a county, that all 2652
tourism development district lodging tax proceeds from that tax 2653
be used exclusively to foster and develop tourism in the tourism 2654
development district; 2655

(ii) In the case of a tax levied by a township or 2656
municipal corporation, that all tourism development district 2657
lodging tax proceeds from that tax be used exclusively to foster 2658
and develop tourism in the tourism development district. 2659

(b) Notwithstanding division (A) of this section, any 2660
ordinance or resolution levying a lodging tax adopted on or 2661
after September 29, 2017, by a county, township, or municipal 2662
corporation in which any part of a tourism development district 2663
is located on or after that date shall require that all tourism 2664
development district lodging tax proceeds from that tax be used 2665
exclusively to foster and develop tourism in the tourism 2666
development district. 2667

(c) A county shall not use any of the proceeds described 2668
in division (V) (2) (a) (i) or (V) (2) (b) of this section unless the 2669
convention and visitors' bureau operating within the county 2670
approves the manner in which such proceeds are used to foster 2671
and develop tourism in the tourism development district. Upon 2672
obtaining such approval, the county may pay such proceeds to the 2673
bureau to use for the agreed-upon purpose. 2674

A municipal corporation or township shall not use any of 2675
the proceeds described in division (V) (2) (a) (ii) or (V) (2) (b) of 2676
this section unless the convention and visitors' bureau 2677
operating within the municipal corporation or township approves 2678
the manner in which such proceeds are used to foster and develop 2679
tourism in the tourism development district. Upon obtaining such 2680
approval, the municipal corporation or township may pay such 2681

proceeds to the bureau to use for the agreed-upon purpose. 2682

(3) (a) Notwithstanding division (A) of this section, the 2683
board of county commissioners of an eligible county that levies 2684
a lodging tax on March 23, 2018, may amend the resolution 2685
levying that tax to require that all or a portion of the 2686
proceeds of that tax otherwise required to be spent solely to 2687
make contributions to the convention and visitors' bureau 2688
operating within the county shall be used to foster and develop 2689
tourism in a tourism development district. 2690

(b) Notwithstanding division (A) of this section, the 2691
board of county commissioners of an eligible county that adopts 2692
a resolution levying a lodging tax on or after March 23, 2018, 2693
may require that all or a portion of the proceeds of that tax 2694
otherwise required to be spent solely to make contributions to 2695
the convention and visitors' bureau operating within the county 2696
pursuant to division (A) of this section shall be used to foster 2697
and develop tourism in a tourism development district. 2698

(c) A county shall not use any of the proceeds in the 2699
manner described in division (V) (3) (a) or (b) of this section 2700
unless the convention and visitors' bureau operating within the 2701
county approves the manner in which such proceeds are used to 2702
foster and develop tourism in the tourism development district. 2703
Upon obtaining such approval, the county may pay such proceeds 2704
to the bureau to use for the agreed upon purpose. 2705

(W) (1) As used in division (W) of this section: 2706

(a) "Eligible county" means a county with a population 2707
greater than three hundred thousand and less than three hundred 2708
fifty thousand that levies a tax under division (A) of this 2709
section at a rate of three per cent; 2710

(b) "Cost" and "facility" have the same meanings as in 2711
section 351.01 of the Revised Code. 2712

(2) A board of county commissioners of an eligible county, 2713
by resolution adopted by a majority of the members of the board, 2714
may levy an excise tax at the rate of up to three per cent on 2715
transactions by which lodging by a hotel is or is to be 2716
furnished to transient guests. All of the revenue from the tax 2717
shall be used to pay the costs of administering the tax or 2718
pledged and contributed to a convention facilities authority 2719
established by the board of county commissioners under Chapter 2720
351. of the Revised Code and used by the authority to pay the 2721
cost of constructing a facility in the county, including paying 2722
bonds, or notes issued in anticipation of bonds, as provided by 2723
that chapter, or paying the expenses of maintaining, operating, 2724
or promoting such a facility. No portion of the revenue arising 2725
from the tax need be returned to municipal corporations or 2726
townships as required for taxes levied under division (A) of 2727
this section. 2728

(3) A resolution adopted under division (W) of this 2729
section shall direct the board of elections to submit the 2730
question of the proposed lodging tax to the electors of the 2731
county at a special election held on the date specified by the 2732
board in the resolution, provided that the election occurs not 2733
less than ninety days after a certified copy of the resolution 2734
is transmitted to the board of elections. A resolution submitted 2735
to the electors under division (W) of this section shall not go 2736
into effect unless it is approved by a majority of those voting 2737
upon it. The resolution takes effect on the date the board of 2738
county commissioners receives notification from the board of 2739
elections of an affirmative vote. 2740

(4) Once the tax is approved by the electors of the county 2741
pursuant to division (W) (3) of this section, it shall not be 2742
subject to diminution by initiative or referendum or by law 2743
while any bonds, or notes in anticipation of bonds, issued by 2744
the authority under Chapter 351. of the Revised Code to which 2745
the revenue is pledged, remain outstanding in accordance with 2746
their terms, unless provision is made by law or by the board of 2747
county commissioners for an adequate substitute therefore that 2748
is satisfactory to the trustee if a trust agreement secures the 2749
bonds. 2750

(5) The tax authorized by division (W) of this section 2751
shall be in addition to any other tax that is levied pursuant to 2752
this section. 2753

(X) (1) As used in division (X) of this section: 2754

(a) "Convention facilities authority," "cost," and 2755
"facility" have the same meanings as in section 351.01 of the 2756
Revised Code, except that "facility" does not include a "sports 2757
facility," as that term is defined in that section, other than a 2758
facility intended to house a major league soccer team. 2759

(b) "Eligible county" means a county with a population 2760
greater than eight hundred thousand but less than one million 2761
that levies a tax under division (A) of this section. 2762

(c) "Port authority" means a port authority created under 2763
Chapter 4582. of the Revised Code. 2764

(2) A board of county commissioners or the legislative 2765
authority of an eligible county may, by resolution adopted by a 2766
majority of the members of the board or legislative authority, 2767
levy an excise tax at a rate not to exceed one per cent on 2768
transactions by which lodging by a hotel is or is to be 2769

furnished to transient guests. All revenue arising from the tax 2770
shall be used to pay the costs of administering the tax or 2771
pledged and contributed to the convention and visitors' bureau 2772
operating within the applicable eligible county, a convention 2773
facilities authority within the applicable eligible county, or a 2774
port authority and used by the convention and visitors' bureau, 2775
the convention facilities authority, or the port authority to 2776
pay the cost of acquiring, constructing, renovating, expanding, 2777
maintaining, or operating one or more facilities in the county, 2778
including paying bonds, or notes issued in anticipation of 2779
bonds, or paying the expenses of maintaining, operating, or 2780
promoting one or more facilities. No portion of the revenue 2781
arising from the tax need be returned to municipal corporations 2782
or townships as required for taxes levied under division (A) of 2783
this section. 2784

(3) The tax authorized by division (X) of this section 2785
shall be in addition to any other tax that is levied pursuant to 2786
this section. 2787

(4) Any board of county commissioners of an eligible 2788
county that, pursuant to division (D)(2) of this section, has 2789
amended a resolution levying the tax authorized by division (A) 2790
of this section may further amend the resolution to provide that 2791
all or a portion of the revenue referred to in division (D)(2) 2792
(b) of this section and division (A) of this section may be 2793
pledged and contributed to pay the costs of acquiring, 2794
constructing, renovating, expanding, maintaining, or operating 2795
one or more facilities in the county, including paying bonds, or 2796
notes issued in anticipation of bonds, or paying the expenses of 2797
maintaining, operating, or promoting one or more facilities. 2798

Section 2. That existing sections 118.27, 118.31, 317.18, 2799

703.20, 703.201, 703.23, 731.14, 1724.07, 1901.34, 3505.30, 2800
3505.33, 3505.35, 4301.62, 4303.209, 5705.14, and 5739.09 of the 2801
Revised Code are hereby repealed. 2802

Section 3. That section 703.21 of the Revised Code is 2803
hereby repealed. 2804