

As Concurred by the House

**126th General Assembly
Regular Session
2005-2006**

Am. H. B. No. 13

**Representatives Wagner, Latta, Seitz, Aslanides, Barrett, Carano, Chandler,
Collier, Combs, Daniels, DeBose, Domenick, Kearns, McGregor, Otterman,
Seaver, Walcher, Willamowski, Wolpert**

—

A B I L L

To amend section 5739.026 of the Revised Code to 1
permit the levy by a board of county commissioners 2
of a sales and use tax for the purpose of 3
providing emergency medical services, to eliminate 4
laws regarding direct payment to providers for 5
9-1-1 emergency services, to repeal sections 6
1753.281 and 3923.651 of the Revised Code that are 7
scheduled to take effect March 31, 2005, and to 8
declare an emergency. 9

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

Section 1. That section 5739.026 of the Revised Code be 10
amended to read as follows: 11

Sec. 5739.026. (A) A board of county commissioners may levy a 12
tax of one-fourth or one-half of one per cent on every retail sale 13
in the county, except sales of watercraft and outboard motors 14
required to be titled pursuant to Chapter 1548. of the Revised 15
Code and sales of motor vehicles, and may increase an existing 16
rate of one-fourth of one per cent to one-half of one per cent, to 17
pay the expenses of administering the tax and, except as provided 18

in division (A)(6) of this section, for any one or more of the 19
following purposes provided that the aggregate levy for all such 20
purposes does not exceed one-half of one per cent: 21

(1) To provide additional revenues for the payment of bonds 22
or notes issued in anticipation of bonds issued by a convention 23
facilities authority established by the board of county 24
commissioners under Chapter 351. of the Revised Code and to 25
provide additional operating revenues for the convention 26
facilities authority; 27

(2) To provide additional revenues for a transit authority 28
operating in the county; 29

(3) To provide additional revenue for the county's general 30
fund; 31

(4) To provide additional revenue for permanent improvements 32
within the county to be distributed by the community improvements 33
board in accordance with section 307.283 and to pay principal, 34
interest, and premium on bonds issued under section 307.284 of the 35
Revised Code; 36

(5) To provide additional revenue for the acquisition, 37
construction, equipping, or repair of any specific permanent 38
improvement or any class or group of permanent improvements, which 39
improvement or class or group of improvements shall be enumerated 40
in the resolution required by division (D) of this section, and to 41
pay principal, interest, premium, and other costs associated with 42
the issuance of bonds or notes in anticipation of bonds issued 43
pursuant to Chapter 133. of the Revised Code for the acquisition, 44
construction, equipping, or repair of the specific permanent 45
improvement or class or group of permanent improvements; 46

(6) To provide revenue for the implementation and operation 47
of a 9-1-1 system in the county. If the tax is levied or the rate 48
increased exclusively for such purpose, the tax shall not be 49

levied or the rate increased for more than five years. At the end
of the last year the tax is levied or the rate increased, any
balance remaining in the special fund established for such purpose
shall remain in that fund and be used exclusively for such purpose
until the fund is completely expended, and, notwithstanding
section 5705.16 of the Revised Code, the board of county
commissioners shall not petition for the transfer of money from
such special fund, and the tax commissioner shall not approve such
a petition.

50
51
52
53
54
55
56
57
58

If the tax is levied or the rate increased for such purpose
for more than five years, the board of county commissioners also
shall levy the tax or increase the rate of the tax for one or more
of the purposes described in divisions (A)(1) to (5) of this
section and shall prescribe the method for allocating the revenues
from the tax each year in the manner required by division (C) of
this section.

59
60
61
62
63
64
65

(7) To provide additional revenue for the operation or
maintenance of a detention facility, as that term is defined under
division (F) of section 2921.01 of the Revised Code;

66
67
68

(8) To provide revenue to finance the construction or
renovation of a sports facility, but only if the tax is levied for
that purpose in the manner prescribed by section 5739.028 of the
Revised Code.

69
70
71
72

As used in division (A)(8) of this section:

73

(a) "Sports facility" means a facility intended to house
major league professional athletic teams.

74
75

(b) "Constructing" or "construction" includes providing
fixtures, furnishings, and equipment.

76
77

(9) To provide additional revenue for the acquisition of
agricultural easements, as defined in section 5301.67 of the

78
79

Revised Code; to pay principal, interest, and premium on bonds 80
issued under section 133.60 of the Revised Code; and for the 81
supervision and enforcement of agricultural easements held by the 82
county; 83

(10) To provide revenue for the provision of ambulance, 84
paramedic, or other emergency medical services. 85

Pursuant to section 755.171 of the Revised Code, a board of 86
county commissioners may pledge and contribute revenue from a tax 87
levied for the purpose of division (A)(5) of this section to the 88
payment of debt charges on bonds issued under section 755.17 of 89
the Revised Code. 90

The rate of tax shall be a multiple of one-fourth of one per 91
cent, unless a portion of the rate of an existing tax levied under 92
section 5739.023 of the Revised Code has been reduced, and the 93
rate of tax levied under this section has been increased, pursuant 94
to section 5739.028 of the Revised Code, in which case the 95
aggregate of the rates of tax levied under this section and 96
section 5739.023 of the Revised Code shall be a multiple of 97
one-fourth of one per cent. The tax shall be levied and the rate 98
increased pursuant to a resolution adopted by a majority of the 99
members of the board. The board shall deliver a certified copy of 100
the resolution to the tax commissioner, not later than the 101
sixty-fifth day prior to the date on which the tax is to become 102
effective, which shall be the first day of a calendar quarter. 103

Prior to the adoption of any resolution to levy the tax or to 104
increase the rate of tax exclusively for the purpose set forth in 105
division (A)(3) of this section, the board of county commissioners 106
shall conduct two public hearings on the resolution, the second 107
hearing to be no fewer than three nor more than ten days after the 108
first. Notice of the date, time, and place of the hearings shall 109
be given by publication in a newspaper of general circulation in 110

the county once a week on the same day of the week for two
consecutive weeks, the second publication being no fewer than ten
nor more than thirty days prior to the first hearing. Except as
provided in division (E) of this section, the resolution shall be
subject to a referendum as provided in sections 305.31 to 305.41
of the Revised Code. If the resolution is adopted as an emergency
measure necessary for the immediate preservation of the public
peace, health, or safety, it must receive an affirmative vote of
all of the members of the board of county commissioners and shall
state the reasons for the necessity.

111
112
113
114
115
116
117
118
119
120

If the tax is for more than one of the purposes set forth in
divisions (A)(1) to (7) ~~and~~, (9), and (10) of this section, or is
exclusively for one of the purposes set forth in division (A)(1),
(2), (4), (5), (6), (7), ~~or~~ (9), or (10) of this section, the
resolution shall not go into effect unless it is approved by a
majority of the electors voting on the question of the tax.

121
122
123
124
125
126

(B) The board of county commissioners shall adopt a
resolution under section 351.02 of the Revised Code creating the
convention facilities authority, or under section 307.283 of the
Revised Code creating the community improvements board, before
adopting a resolution levying a tax for the purpose of a
convention facilities authority under division (A)(1) of this
section or for the purpose of a community improvements board under
division (A)(4) of this section.

127
128
129
130
131
132
133
134

(C)(1) If the tax is to be used for more than one of the
purposes set forth in divisions (A)(1) to (7) ~~and~~, (9), and (10)
of this section, the board of county commissioners shall establish
the method that will be used to determine the amount or proportion
of the tax revenue received by the county during each year that
will be distributed for each of those purposes, including, if
applicable, provisions governing the reallocation of a convention
facilities authority's allocation if the authority is dissolved

135
136
137
138
139
140
141
142

while the tax is in effect. The allocation method may provide that 143
different proportions or amounts of the tax shall be distributed 144
among the purposes in different years, but it shall clearly 145
describe the method that will be used for each year. Except as 146
otherwise provided in division (C)(2) of this section, the 147
allocation method established by the board is not subject to 148
amendment during the life of the tax. 149

(2) Subsequent to holding a public hearing on the proposed 150
amendment, the board of county commissioners may amend the 151
allocation method established under division (C)(1) of this 152
section for any year, if the amendment is approved by the 153
governing board of each entity whose allocation for the year would 154
be reduced by the proposed amendment. In the case of a tax that is 155
levied for a continuing period of time, the board may not so amend 156
the allocation method for any year before the sixth year that the 157
tax is in effect. 158

(a) If the additional revenues provided to the convention 159
facilities authority are pledged by the authority for the payment 160
of convention facilities authority revenue bonds for as long as 161
such bonds are outstanding, no reduction of the authority's 162
allocation of the tax shall be made for any year except to the 163
extent that the reduced authority allocation, when combined with 164
the authority's other revenues pledged for that purpose, is 165
sufficient to meet the debt service requirements for that year on 166
such bonds. 167

(b) If the additional revenues provided to the county are 168
pledged by the county for the payment of bonds or notes described 169
in division (A)(4) or (5) of this section, for as long as such 170
bonds or notes are outstanding, no reduction of the county's or 171
the community improvements board's allocation of the tax shall be 172
made for any year, except to the extent that the reduced county or 173
community improvements board allocation is sufficient to meet the 174

debt service requirements for that year on such bonds or notes. 175

(c) If the additional revenues provided to the transit 176
authority are pledged by the authority for the payment of revenue 177
bonds issued under section 306.37 of the Revised Code, for as long 178
as such bonds are outstanding, no reduction of the authority's 179
allocation of tax shall be made for any year, except to the extent 180
that the authority's reduced allocation, when combined with the 181
authority's other revenues pledged for that purpose, is sufficient 182
to meet the debt service requirements for that year on such bonds. 183

(d) If the additional revenues provided to the county are 184
pledged by the county for the payment of bonds or notes issued 185
under section 133.60 of the Revised Code, for so long as the bonds 186
or notes are outstanding, no reduction of the county's allocation 187
of the tax shall be made for any year, except to the extent that 188
the reduced county allocation is sufficient to meet the debt 189
service requirements for that year on the bonds or notes. 190

(D)(1) The resolution levying the tax or increasing the rate 191
of tax shall state the rate of the tax or the rate of the 192
increase; the purpose or purposes for which it is to be levied; 193
the number of years for which it is to be levied or that it is for 194
a continuing period of time; the allocation method required by 195
division (C) of this section; and if required to be submitted to 196
the electors of the county under division (A) of this section, the 197
date of the election at which the proposal shall be submitted to 198
the electors of the county, which shall be not less than 199
seventy-five days after the certification of a copy of the 200
resolution to the board of elections and, if the tax is to be 201
levied exclusively for the purpose set forth in division (A)(3) of 202
this section, shall not occur in February or August of any year. 203
Upon certification of the resolution to the board of elections, 204
the board of county commissioners shall notify the tax 205
commissioner in writing of the levy question to be submitted to 206

the electors. If approved by a majority of the electors, the tax
shall become effective on the first day of a calendar quarter next
following the sixty-fifth day following the date the board of
county commissioners and tax commissioner receive from the board
of elections the certification of the results of the election,
except as provided in division (E) of this section.

(2)(a) A resolution specifying that the tax is to be used
exclusively for the purpose set forth in division (A)(3) of this
section that is not adopted as an emergency measure may direct the
board of elections to submit the question of levying the tax or
increasing the rate of the tax to the electors of the county at a
special election held on the date specified by the board of county
commissioners in the resolution, provided that the election occurs
not less than seventy-five days after the resolution is certified
to the board of elections and the election is not held in February
or August of any year. Upon certification of the resolution to the
board of elections, the board of county commissioners shall notify
the tax commissioner in writing of the levy question to be
submitted to the electors. No resolution adopted under division
(D)(2)(a) of this section shall go into effect unless approved by
a majority of those voting upon it and, except as provided in
division (E) of this section, not until the first day of a
calendar quarter following the expiration of sixty-five days from
the date the tax commissioner receives notice from the board of
elections of the affirmative vote.

(b) A resolution specifying that the tax is to be used
exclusively for the purpose set forth in division (A)(3) of this
section that is adopted as an emergency measure shall become
effective as provided in division (A) of this section, but may
direct the board of elections to submit the question of repealing
the tax or increase in the rate of the tax to the electors of the
county at the next general election in the county occurring not

less than seventy-five days after the resolution is certified to
the board of elections. Upon certification of the resolution to
the board of elections, the board of county commissioners shall
notify the tax commissioner in writing of the levy question to be
submitted to the electors. The ballot question shall be the same
as that prescribed in section 5739.022 of the Revised Code. The
board of elections shall notify the board of county commissioners
and the tax commissioner of the result of the election immediately
after the result has been declared. If a majority of the qualified
electors voting on the question of repealing the tax or increase
in the rate of the tax vote for repeal of the tax or repeal of the
increase, the board of county commissioners, on the first day of a
calendar quarter following the expiration of sixty-five days after
the date the board and tax commissioner received notice of the
result of the election, shall, in the case of a repeal of the tax,
cease to levy the tax, or, in the case of a repeal of an increase
in the rate of the tax, cease to levy the increased rate and levy
the tax at the rate at which it was imposed immediately prior to
the increase in rate.

(c) A board of county commissioners, by resolution, may
reduce the rate of a tax levied exclusively for the purpose set
forth in division (A)(3) of this section to a lower rate
authorized by this section. Any such reduction shall be made
effective on the first day of the calendar quarter next following
the sixty-fifth day after the tax commissioner receives a
certified copy of the resolution from the board.

(E) If a vendor that is registered with the central
electronic registration system provided for in section 5740.05 of
the Revised Code makes a sale in this state by printed catalog and
the consumer computed the tax on the sale based on local rates
published in the catalog, any tax levied or repealed or rate
changed under this section shall not apply to such a sale until

the first day of a calendar quarter following the expiration of 271
one hundred twenty days from the date of notice by the tax 272
commissioner pursuant to division (G) of this section. 273

(F) The tax levied pursuant to this section shall be in 274
addition to the tax levied by section 5739.02 of the Revised Code 275
and any tax levied pursuant to section 5739.021 or 5739.023 of the 276
Revised Code. 277

A county that levies a tax pursuant to this section shall 278
levy a tax at the same rate pursuant to section 5741.023 of the 279
Revised Code. 280

The additional tax levied by the county shall be collected 281
pursuant to section 5739.025 of the Revised Code. 282

Any tax levied pursuant to this section is subject to the 283
exemptions provided in section 5739.02 of the Revised Code and in 284
addition shall not be applicable to sales not within the taxing 285
power of a county under the Constitution of the United States or 286
the Ohio Constitution. 287

(G) Upon receipt from a board of county commissioners of a 288
certified copy of a resolution required by division (A) of this 289
section, or from the board of elections a notice of the results of 290
an election required by division (D)(1), (2)(a), (b), or (c) of 291
this section, the tax commissioner shall provide notice of a tax 292
rate change in a manner that is reasonably accessible to all 293
affected vendors. The commissioner shall provide this notice at 294
least sixty days prior to the effective date of the rate change. 295
The commissioner, by rule, may establish the method by which 296
notice will be provided. 297

Section 2. That existing section 5739.026 of the Revised Code 298
is hereby repealed. 299

Section 3. That sections 1753.281 and 3923.651 of the Revised Code, that are scheduled to take effect on March 31, 2005, are hereby repealed.

Section 4. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety. The reason for such necessity is that sections 1753.281 and 3923.651 of the Revised Code need further consideration by the General Assembly and must be repealed before they take effect. Therefore, this act shall go into immediate effect.