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

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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. 4

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

Section 1. That section 5739.026 of the Revised Code be 5
amended to read as follows: 6

Sec. 5739.026. (A) A board of county commissioners may levy a 7
tax of one-fourth or one-half of one per cent on every retail sale 8
in the county, except sales of watercraft and outboard motors 9
required to be titled pursuant to Chapter 1548. of the Revised 10
Code and sales of motor vehicles, and may increase an existing 11
rate of one-fourth of one per cent to one-half of one per cent, to 12
pay the expenses of administering the tax and, except as provided 13
in division (A)(6) of this section, for any one or more of the 14
following purposes provided that the aggregate levy for all such 15
purposes does not exceed one-half of one per cent: 16

(1) To provide additional revenues for the payment of bonds 17
or notes issued in anticipation of bonds issued by a convention 18

facilities authority established by the board of county
commissioners under Chapter 351. of the Revised Code and to
provide additional operating revenues for the convention
facilities authority;

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

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

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

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

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

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.

(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;

(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.

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

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

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

(9) To provide additional revenue for the acquisition of
agricultural easements, as defined in section 5301.67 of the
Revised Code; to pay principal, interest, and premium on bonds
issued under section 133.60 of the Revised Code; and for the
supervision and enforcement of agricultural easements held by the
county;

(10) To provide revenue for the provision of ambulance,

paramedic, or other emergency medical services. 80

Pursuant to section 755.171 of the Revised Code, a board of 81
county commissioners may pledge and contribute revenue from a tax 82
levied for the purpose of division (A)(5) of this section to the 83
payment of debt charges on bonds issued under section 755.17 of 84
the Revised Code. 85

The rate of tax shall be a multiple of one-fourth of one per 86
cent, unless a portion of the rate of an existing tax levied under 87
section 5739.023 of the Revised Code has been reduced, and the 88
rate of tax levied under this section has been increased, pursuant 89
to section 5739.028 of the Revised Code, in which case the 90
aggregate of the rates of tax levied under this section and 91
section 5739.023 of the Revised Code shall be a multiple of 92
one-fourth of one per cent. The tax shall be levied and the rate 93
increased pursuant to a resolution adopted by a majority of the 94
members of the board. The board shall deliver a certified copy of 95
the resolution to the tax commissioner, not later than the 96
sixty-fifth day prior to the date on which the tax is to become 97
effective, which shall be the first day of a calendar quarter. 98

Prior to the adoption of any resolution to levy the tax or to 99
increase the rate of tax exclusively for the purpose set forth in 100
division (A)(3) of this section, the board of county commissioners 101
shall conduct two public hearings on the resolution, the second 102
hearing to be no fewer than three nor more than ten days after the 103
first. Notice of the date, time, and place of the hearings shall 104
be given by publication in a newspaper of general circulation in 105
the county once a week on the same day of the week for two 106
consecutive weeks, the second publication being no fewer than ten 107
nor more than thirty days prior to the first hearing. Except as 108
provided in division (E) of this section, the resolution shall be 109
subject to a referendum as provided in sections 305.31 to 305.41 110
of the Revised Code. If the resolution is adopted as an emergency 111

measure necessary for the immediate preservation of the public 112
peace, health, or safety, it must receive an affirmative vote of 113
all of the members of the board of county commissioners and shall 114
state the reasons for the necessity. 115

If the tax is for more than one of the purposes set forth in 116
divisions (A)(1) to (7) ~~and~~, (9), and (10) of this section, or is 117
exclusively for one of the purposes set forth in division (A)(1), 118
(2), (4), (5), (6), (7), ~~or (9), or (10)~~ of this section, the 119
resolution shall not go into effect unless it is approved by a 120
majority of the electors voting on the question of the tax. 121

(B) The board of county commissioners shall adopt a 122
resolution under section 351.02 of the Revised Code creating the 123
convention facilities authority, or under section 307.283 of the 124
Revised Code creating the community improvements board, before 125
adopting a resolution levying a tax for the purpose of a 126
convention facilities authority under division (A)(1) of this 127
section or for the purpose of a community improvements board under 128
division (A)(4) of this section. 129

(C)(1) If the tax is to be used for more than one of the 130
purposes set forth in divisions (A)(1) to (7) ~~and~~, (9), and (10) 131
of this section, the board of county commissioners shall establish 132
the method that will be used to determine the amount or proportion 133
of the tax revenue received by the county during each year that 134
will be distributed for each of those purposes, including, if 135
applicable, provisions governing the reallocation of a convention 136
facilities authority's allocation if the authority is dissolved 137
while the tax is in effect. The allocation method may provide that 138
different proportions or amounts of the tax shall be distributed 139
among the purposes in different years, but it shall clearly 140
describe the method that will be used for each year. Except as 141
otherwise provided in division (C)(2) of this section, the 142
allocation method established by the board is not subject to 143

amendment during the life of the tax. 144

(2) Subsequent to holding a public hearing on the proposed 145
amendment, the board of county commissioners may amend the 146
allocation method established under division (C)(1) of this 147
section for any year, if the amendment is approved by the 148
governing board of each entity whose allocation for the year would 149
be reduced by the proposed amendment. In the case of a tax that is 150
levied for a continuing period of time, the board may not so amend 151
the allocation method for any year before the sixth year that the 152
tax is in effect. 153

(a) If the additional revenues provided to the convention 154
facilities authority are pledged by the authority for the payment 155
of convention facilities authority revenue bonds for as long as 156
such bonds are outstanding, no reduction of the authority's 157
allocation of the tax shall be made for any year except to the 158
extent that the reduced authority allocation, when combined with 159
the authority's other revenues pledged for that purpose, is 160
sufficient to meet the debt service requirements for that year on 161
such bonds. 162

(b) If the additional revenues provided to the county are 163
pledged by the county for the payment of bonds or notes described 164
in division (A)(4) or (5) of this section, for as long as such 165
bonds or notes are outstanding, no reduction of the county's or 166
the community improvements board's allocation of the tax shall be 167
made for any year, except to the extent that the reduced county or 168
community improvements board allocation is sufficient to meet the 169
debt service requirements for that year on such bonds or notes. 170

(c) If the additional revenues provided to the transit 171
authority are pledged by the authority for the payment of revenue 172
bonds issued under section 306.37 of the Revised Code, for as long 173
as such bonds are outstanding, no reduction of the authority's 174
allocation of tax shall be made for any year, except to the extent 175

that the authority's reduced allocation, when combined with the 176
authority's other revenues pledged for that purpose, is sufficient 177
to meet the debt service requirements for that year on such bonds. 178

(d) If the additional revenues provided to the county are 179
pledged by the county for the payment of bonds or notes issued 180
under section 133.60 of the Revised Code, for so long as the bonds 181
or notes are outstanding, no reduction of the county's allocation 182
of the tax shall be made for any year, except to the extent that 183
the reduced county allocation is sufficient to meet the debt 184
service requirements for that year on the bonds or notes. 185

(D)(1) The resolution levying the tax or increasing the rate 186
of tax shall state the rate of the tax or the rate of the 187
increase; the purpose or purposes for which it is to be levied; 188
the number of years for which it is to be levied or that it is for 189
a continuing period of time; the allocation method required by 190
division (C) of this section; and if required to be submitted to 191
the electors of the county under division (A) of this section, the 192
date of the election at which the proposal shall be submitted to 193
the electors of the county, which shall be not less than 194
seventy-five days after the certification of a copy of the 195
resolution to the board of elections and, if the tax is to be 196
levied exclusively for the purpose set forth in division (A)(3) of 197
this section, shall not occur in February or August of any year. 198
Upon certification of the resolution to the board of elections, 199
the board of county commissioners shall notify the tax 200
commissioner in writing of the levy question to be submitted to 201
the electors. If approved by a majority of the electors, the tax 202
shall become effective on the first day of a calendar quarter next 203
following the sixty-fifth day following the date the board of 204
county commissioners and tax commissioner receive from the board 205
of elections the certification of the results of the election, 206
except as provided in division (E) of this section. 207

(2)(a) A resolution specifying that the tax is to be used 208
exclusively for the purpose set forth in division (A)(3) of this 209
section that is not adopted as an emergency measure may direct the 210
board of elections to submit the question of levying the tax or 211
increasing the rate of the tax to the electors of the county at a 212
special election held on the date specified by the board of county 213
commissioners in the resolution, provided that the election occurs 214
not less than seventy-five days after the resolution is certified 215
to the board of elections and the election is not held in February 216
or August of any year. Upon certification of the resolution to the 217
board of elections, the board of county commissioners shall notify 218
the tax commissioner in writing of the levy question to be 219
submitted to the electors. No resolution adopted under division 220
(D)(2)(a) of this section shall go into effect unless approved by 221
a majority of those voting upon it and, except as provided in 222
division (E) of this section, not until the first day of a 223
calendar quarter following the expiration of sixty-five days from 224
the date the tax commissioner receives notice from the board of 225
elections of the affirmative vote. 226

(b) A resolution specifying that the tax is to be used 227
exclusively for the purpose set forth in division (A)(3) of this 228
section that is adopted as an emergency measure shall become 229
effective as provided in division (A) of this section, but may 230
direct the board of elections to submit the question of repealing 231
the tax or increase in the rate of the tax to the electors of the 232
county at the next general election in the county occurring not 233
less than seventy-five days after the resolution is certified to 234
the board of elections. Upon certification of the resolution to 235
the board of elections, the board of county commissioners shall 236
notify the tax commissioner in writing of the levy question to be 237
submitted to the electors. The ballot question shall be the same 238
as that prescribed in section 5739.022 of the Revised Code. The 239

board of elections shall notify the board of county commissioners 240
and the tax commissioner of the result of the election immediately 241
after the result has been declared. If a majority of the qualified 242
electors voting on the question of repealing the tax or increase 243
in the rate of the tax vote for repeal of the tax or repeal of the 244
increase, the board of county commissioners, on the first day of a 245
calendar quarter following the expiration of sixty-five days after 246
the date the board and tax commissioner received notice of the 247
result of the election, shall, in the case of a repeal of the tax, 248
cease to levy the tax, or, in the case of a repeal of an increase 249
in the rate of the tax, cease to levy the increased rate and levy 250
the tax at the rate at which it was imposed immediately prior to 251
the increase in rate. 252

(c) A board of county commissioners, by resolution, may 253
reduce the rate of a tax levied exclusively for the purpose set 254
forth in division (A)(3) of this section to a lower rate 255
authorized by this section. Any such reduction shall be made 256
effective on the first day of the calendar quarter next following 257
the sixty-fifth day after the tax commissioner receives a 258
certified copy of the resolution from the board. 259

(E) If a vendor that is registered with the central 260
electronic registration system provided for in section 5740.05 of 261
the Revised Code makes a sale in this state by printed catalog and 262
the consumer computed the tax on the sale based on local rates 263
published in the catalog, any tax levied or repealed or rate 264
changed under this section shall not apply to such a sale until 265
the first day of a calendar quarter following the expiration of 266
one hundred twenty days from the date of notice by the tax 267
commissioner pursuant to division (G) of this section. 268

(F) The tax levied pursuant to this section shall be in 269
addition to the tax levied by section 5739.02 of the Revised Code 270
and any tax levied pursuant to section 5739.021 or 5739.023 of the 271

Revised Code.	272
A county that levies a tax pursuant to this section shall	273
levy a tax at the same rate pursuant to section 5741.023 of the	274
Revised Code.	275
The additional tax levied by the county shall be collected	276
pursuant to section 5739.025 of the Revised Code.	277
Any tax levied pursuant to this section is subject to the	278
exemptions provided in section 5739.02 of the Revised Code and in	279
addition shall not be applicable to sales not within the taxing	280
power of a county under the Constitution of the United States or	281
the Ohio Constitution.	282
(G) Upon receipt from a board of county commissioners of a	283
certified copy of a resolution required by division (A) of this	284
section, or from the board of elections a notice of the results of	285
an election required by division (D)(1), (2)(a), (b), or (c) of	286
this section, the tax commissioner shall provide notice of a tax	287
rate change in a manner that is reasonably accessible to all	288
affected vendors. The commissioner shall provide this notice at	289
least sixty days prior to the effective date of the rate change.	290
The commissioner, by rule, may establish the method by which	291
notice will be provided.	292
Section 2. That existing section 5739.026 of the Revised Code	293
is hereby repealed.	294