

**As Reported by the House Ways and Means Committee**

**126th General Assembly**

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**2005-2006**

**H. B. No. 13**

**Representatives Wagner, Latta, Seitz**

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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 19  
commissioners under Chapter 351. of the Revised Code and to 20

provide additional operating revenues for the convention 21  
facilities authority; 22

(2) To provide additional revenues for a transit authority 23  
operating in the county; 24

(3) To provide additional revenue for the county's general 25  
fund; 26

(4) To provide additional revenue for permanent improvements 27  
within the county to be distributed by the community improvements 28  
board in accordance with section 307.283 and to pay principal, 29  
interest, and premium on bonds issued under section 307.284 of the 30  
Revised Code; 31

(5) To provide additional revenue for the acquisition, 32  
construction, equipping, or repair of any specific permanent 33  
improvement or any class or group of permanent improvements, which 34  
improvement or class or group of improvements shall be enumerated 35  
in the resolution required by division (D) of this section, and to 36  
pay principal, interest, premium, and other costs associated with 37  
the issuance of bonds or notes in anticipation of bonds issued 38  
pursuant to Chapter 133. of the Revised Code for the acquisition, 39  
construction, equipping, or repair of the specific permanent 40  
improvement or class or group of permanent improvements; 41

(6) To provide revenue for the implementation and operation 42  
of a 9-1-1 system in the county. If the tax is levied or the rate 43  
increased exclusively for such purpose, the tax shall not be 44  
levied or the rate increased for more than five years. At the end 45  
of the last year the tax is levied or the rate increased, any 46  
balance remaining in the special fund established for such purpose 47  
shall remain in that fund and be used exclusively for such purpose 48  
until the fund is completely expended, and, notwithstanding 49  
section 5705.16 of the Revised Code, the board of county 50  
commissioners shall not petition for the transfer of money from 51

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.

Pursuant to section 755.171 of the Revised Code, a board of

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  
state the reasons for the necessity.

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.

(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.

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

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

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

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

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

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  
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  
one hundred twenty days from the date of notice by the tax  
commissioner pursuant to division (G) of this section.

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

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