

As Introduced

**127th General Assembly
Regular Session
2007-2008**

S. B. No. 45

Senator Mumper

—

A BILL

To amend sections 305.31 and 5739.09 of the Revised Code to authorize certain counties to increase their lodging tax by one per cent for the purpose of acquiring real estate to house the offices of a convention and visitors bureau.

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

Section 1. That sections 305.31 and 5739.09 of the Revised Code be amended to read as follows:

Sec. 305.31. The procedure for submitting to a referendum a resolution adopted by a board of county commissioners under division (H) of section 307.695 of the Revised Code that is not submitted to the electors of the county for their approval or disapproval; any resolution adopted by a board of county commissioners pursuant to division (D)(1) of section 307.697, section 322.02, 322.06, or 324.02, sections 1515.22 and 1515.24, division (B)(1) of section 4301.421, section 4504.02, 5739.021, or 5739.026, division (A)(6) of section 5739.09, section 5741.021, or 5741.023, or division (C)(1) of section 5743.024 of the Revised Code; or a rule adopted pursuant to section 307.79 of the Revised Code shall be as prescribed by this section.

Except as otherwise provided in this paragraph, when a

petition, signed by ten per cent of the number of electors who 21
voted for governor at the most recent general election for the 22
office of governor in the county, is filed with the county auditor 23
within thirty days after the date the resolution is passed or rule 24
is adopted by the board of county commissioners, or is filed 25
within forty-five days after the resolution is passed, in the case 26
of a resolution adopted pursuant to section 5739.021 of the 27
Revised Code that is passed within one year after a resolution 28
adopted pursuant to that section has been rejected or repealed by 29
the electors, requesting that the resolution be submitted to the 30
electors of the county for their approval or rejection, the county 31
auditor shall, after ten days following the filing of the 32
petition, and not later than four p.m. of the seventy-fifth day 33
before the day of election, transmit a certified copy of the text 34
of the resolution or rule to the board of elections. In the case 35
of a petition requesting that a resolution adopted under division 36
(D)(1) of section 307.697, division (B)(1) of section 4301.421, or 37
division (C)(1) of section 5743.024 of the Revised Code be 38
submitted to electors for their approval or rejection, the 39
petition shall be signed by seven per cent of the number of 40
electors who voted for governor at the most recent election for 41
the office of governor in the county. The county auditor shall 42
transmit the petition to the board together with the certified 43
copy of the resolution or rule. The board shall examine all 44
signatures on the petition to determine the number of electors of 45
the county who signed the petition. The board shall return the 46
petition to the auditor within ten days after receiving it, 47
together with a statement attesting to the number of such electors 48
who signed the petition. The board shall submit the resolution or 49
rule to the electors of the county, for their approval or 50
rejection, at the succeeding general election held in the county 51
in any year, or on the day of the succeeding primary election held 52
in the county in even-numbered years, occurring subsequent to 53

seventy-five days after the auditor certifies the sufficiency and 54
validity of the petition to the board of elections. 55

No resolution shall go into effect until approved by the 56
majority of those voting upon it. However, a rule shall take 57
effect and remain in effect unless and until a majority of the 58
electors voting on the question of repeal approve the repeal. 59
Sections 305.31 to 305.41 of the Revised Code do not prevent a 60
county, after the passage of any resolution or adoption of any 61
rule, from proceeding at once to give any notice or make any 62
publication required by the resolution or rule. 63

The board of county commissioners shall make available to any 64
person, upon request, a certified copy of any resolution or rule 65
subject to the procedure for submitting a referendum under 66
sections 305.31 to 305.42 of the Revised Code beginning on the 67
date the resolution or rule is adopted by the board. The board may 68
charge a fee for the cost of copying the resolution or rule. 69

As used in this section, "certified copy" means a copy 70
containing a written statement attesting that it is a true and 71
exact reproduction of the original resolution or rule. 72

Sec. 5739.09. (A)(1) A board of county commissioners may, by 73
resolution adopted by a majority of the members of the board, levy 74
an excise tax not to exceed three per cent on transactions by 75
which lodging by a hotel is or is to be furnished to transient 76
guests. The board shall establish all regulations necessary to 77
provide for the administration and allocation of the tax. The 78
regulations may prescribe the time for payment of the tax, and may 79
provide for the imposition of a penalty or interest, or both, for 80
late payments, provided that the penalty does not exceed ten per 81
cent of the amount of tax due, and the rate at which interest 82
accrues does not exceed the rate per annum prescribed pursuant to 83
section 5703.47 of the Revised Code. Except as provided in 84

divisions (A)(2), (3), (4), ~~and (5)~~, and (6) of this section, the 85
regulations shall provide, after deducting the real and actual 86
costs of administering the tax, for the return to each municipal 87
corporation or township that does not levy an excise tax on the 88
transactions, a uniform percentage of the tax collected in the 89
municipal corporation or in the unincorporated portion of the 90
township from each transaction, not to exceed thirty-three and 91
one-third per cent. The remainder of the revenue arising from the 92
tax shall be deposited in a separate fund and shall be spent 93
solely to make contributions to the convention and visitors' 94
bureau operating within the county, including a pledge and 95
contribution of any portion of the remainder pursuant to an 96
agreement authorized by section 307.695 of the Revised Code. 97
Except as provided in division (A)(2), (3), (4), ~~or (5)~~, or (6) or 98
(H) of this section, on and after May 10, 1994, a board of county 99
commissioners may not levy an excise tax pursuant to this division 100
in any municipal corporation or township located wholly or partly 101
within the county that has in effect an ordinance or resolution 102
levying an excise tax pursuant to division (B) of this section. 103
The board of a county that has levied a tax under division (C) of 104
this section may, by resolution adopted within ninety days after 105
July 15, 1985, by a majority of the members of the board, amend 106
the resolution levying a tax under this division to provide for a 107
portion of that tax to be pledged and contributed in accordance 108
with an agreement entered into under section 307.695 of the 109
Revised Code. A tax, any revenue from which is pledged pursuant to 110
such an agreement, shall remain in effect at the rate at which it 111
is imposed for the duration of the period for which the revenue 112
from the tax has been so pledged. 113

(2) A board of county commissioners that levies an excise tax 114
under division (A)(1) of this section on June 30, 1997, at a rate 115
of three per cent, and that has pledged revenue from the tax to an 116

agreement entered into under section 307.695 of the Revised Code, 117
may amend the resolution levying that tax to provide for an 118
increase in the rate of the tax up to five per cent on each 119
transaction; to provide that revenue from the increase in the rate 120
shall be spent solely to make contributions to the convention and 121
visitors' bureau operating within the county to be used 122
specifically for promotion, advertising, and marketing of the 123
region in which the county is located; to provide that the rate in 124
excess of the three per cent levied under division (A)(1) of this 125
section shall remain in effect at the rate at which it is imposed 126
for the duration of the period during which any agreement is in 127
effect that was entered into under section 307.695 of the Revised 128
Code by the board of county commissioners levying a tax under 129
division (A)(1) of this section; and to provide that no portion of 130
that revenue need be returned to townships or municipal 131
corporations as would otherwise be required under division (A)(1) 132
of this section. 133

(3) A board of county commissioners that levies a tax under 134
division (A)(1) of this section on March 18, 1999, at a rate of 135
three per cent may, by resolution adopted not later than 136
forty-five days after March 18, 1999, amend the resolution levying 137
the tax to provide for all of the following: 138

(a) That the rate of the tax shall be increased by not more 139
than an additional four per cent on each transaction; 140

(b) That all of the revenue from the increase in the rate 141
shall be pledged and contributed to a convention facilities 142
authority established by the board of county commissioners under 143
Chapter 351. of the Revised Code on or before November 15, 1998, 144
and used to pay costs of constructing, maintaining, operating, and 145
promoting a facility in the county, including paying bonds, or 146
notes issued in anticipation of bonds, as provided by that 147
chapter; 148

(c) That no portion of the revenue arising from the increase 149
in rate need be returned to municipal corporations or townships as 150
otherwise required under division (A)(1) of this section; 151

(d) That the increase in rate shall not be subject to 152
diminution by initiative or referendum or by law while any bonds, 153
or notes in anticipation of bonds, issued by the authority under 154
Chapter 351. of the Revised Code to which the revenue is pledged, 155
remain outstanding in accordance with their terms, unless 156
provision is made by law or by the board of county commissioners 157
for an adequate substitute therefor that is satisfactory to the 158
trustee if a trust agreement secures the bonds. 159

Division (A)(3) of this section does not apply to the board 160
of county commissioners of any county in which a convention center 161
or facility exists or is being constructed on November 15, 1998, 162
or of any county in which a convention facilities authority levies 163
a tax pursuant to section 351.021 of the Revised Code on that 164
date. 165

As used in division (A)(3) of this section, "cost" and 166
"facility" have the same meanings as in section 351.01 of the 167
Revised Code, and "convention center" has the same meaning as in 168
section 307.695 of the Revised Code. 169

(4) A board of county commissioners that levies a tax under 170
division (A)(1) of this section on June 30, 2002, at a rate of 171
three per cent may, by resolution adopted not later than September 172
30, 2002, amend the resolution levying the tax to provide for all 173
of the following: 174

(a) That the rate of the tax shall be increased by not more 175
than an additional three and one-half per cent on each 176
transaction; 177

(b) That all of the revenue from the increase in rate shall 178
be pledged and contributed to a convention facilities authority 179

established by the board of county commissioners under Chapter 180
351. of the Revised Code on or before May 15, 2002, and be used to 181
pay costs of constructing, expanding, maintaining, operating, or 182
promoting a convention center in the county, including paying 183
bonds, or notes issued in anticipation of bonds, as provided by 184
that chapter; 185

(c) That no portion of the revenue arising from the increase 186
in rate need be returned to municipal corporations or townships as 187
otherwise required under division (A)(1) of this section; 188

(d) That the increase in rate shall not be subject to 189
diminution by initiative or referendum or by law while any bonds, 190
or notes in anticipation of bonds, issued by the authority under 191
Chapter 351. of the Revised Code to which the revenue is pledged, 192
remain outstanding in accordance with their terms, unless 193
provision is made by law or by the board of county commissioners 194
for an adequate substitute therefor that is satisfactory to the 195
trustee if a trust agreement secures the bonds. 196

As used in division (A)(4) of this section, "cost" has the 197
same meaning as in section 351.01 of the Revised Code, and 198
"convention center" has the same meaning as in section 307.695 of 199
the Revised Code. 200

(5)(a) As used in division (A)(5) of this section: 201

(i) "Port authority" means a port authority created under 202
Chapter 4582. of the Revised Code. 203

(ii) "Port authority military-use facility" means port 204
authority facilities on which or adjacent to which is located an 205
installation of the armed forces of the United States, a reserve 206
component thereof, or the national guard and at least part of 207
which is made available for use, for consideration, by the armed 208
forces of the United States, a reserve component thereof, or the 209
national guard. 210

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

(i) Amend a resolution previously adopted under division (A)(1) of this section to designate some or all of the revenue from the tax levied under the resolution to be used for that purpose, notwithstanding that division;

(ii) Amend a resolution previously adopted under division (A)(1) of this section to increase the rate of the tax by not more than an additional two per cent and use the revenue from the increase exclusively for that purpose.

(c) If a board of county commissioners amends a resolution to increase the rate of a tax as authorized in division (A)(5)(b)(ii) of this section, the board also may amend the resolution to specify that the increase in rate of the tax does not apply to "hotels," as otherwise defined in section 5739.01 of the Revised Code, having fewer rooms used for the accommodation of guests than a number of rooms specified by the board.

(6) Division (A)(6) of this section applies only to a county in which, on December 31, 2006, an excise tax is levied under division (A)(1) of this section at a rate not less than and not greater than three per cent, and in which the most recent increase in the rate of that tax was enacted or took effect in November 1984.

The board of county commissioners of a county to which this division applies, by resolution adopted by a majority of the members of the board, may increase the rate of the tax by not more than one per cent on transactions by which lodging by a hotel is or is to be furnished to transient guests. The increase in rate

shall be for the purpose of paying costs of acquiring real 242
property to be used to house the offices of a convention and 243
visitors bureau operating in the county. The increase in rate 244
shall remain in effect for the period specified in the resolution, 245
not to exceed twenty years, provided that the increase in rate may 246
not continue beyond the time when the purpose for which the 247
increase is levied ceases to exist. If revenue from the increase 248
in rate is pledged to the payment of debt charges on securities, 249
the increase in rate is not subject to diminution by initiative or 250
referendum or by law for so long as the securities are outstanding 251
unless provision is made by law or by the board of county 252
commissioners for an adequate substitute for that revenue that is 253
satisfactory to the trustee if a trust agreement secures payment 254
of the debt charges. The increase in rate shall be subject to the 255
regulations adopted under division (A)(1) of this section, except 256
that the resolution may provide that no portion of the revenue 257
from the increase in the rate shall be returned to townships or 258
municipal corporations as would otherwise be required under 259
division (A)(1) of this section. A resolution adopted under 260
division (A)(6) of this section is subject to referendum under 261
sections 305.31 to 305.99 of the Revised Code. 262

(B)(1) The legislative authority of a municipal corporation 263
or the board of trustees of a township that is not wholly or 264
partly located in a county that has in effect a resolution levying 265
an excise tax pursuant to division (A)(1) of this section may, by 266
ordinance or resolution, levy an excise tax not to exceed three 267
per cent on transactions by which lodging by a hotel is or is to 268
be furnished to transient guests. The legislative authority of the 269
municipal corporation or the board of trustees of the township 270
shall deposit at least fifty per cent of the revenue from the tax 271
levied pursuant to this division into a separate fund, which shall 272
be spent solely to make contributions to convention and visitors' 273
bureaus operating within the county in which the municipal 274

corporation or township is wholly or partly located, and the 275
balance of that revenue shall be deposited in the general fund. 276
The municipal corporation or township shall establish all 277
regulations necessary to provide for the administration and 278
allocation of the tax. The regulations may prescribe the time for 279
payment of the tax, and may provide for the imposition of a 280
penalty or interest, or both, for late payments, provided that the 281
penalty does not exceed ten per cent of the amount of tax due, and 282
the rate at which interest accrues does not exceed the rate per 283
annum prescribed pursuant to section 5703.47 of the Revised Code. 284
The levy of a tax under this division is in addition to any tax 285
imposed on the same transaction by a municipal corporation or a 286
township as authorized by division (A) of section 5739.08 of the 287
Revised Code. 288

(2) The legislative authority of the most populous municipal 289
corporation located wholly or partly in a county in which the 290
board of county commissioners has levied a tax under division 291
(A)(4) of this section may amend, on or before September 30, 2002, 292
that municipal corporation's ordinance or resolution that levies 293
an excise tax on transactions by which lodging by a hotel is or is 294
to be furnished to transient guests, to provide for all of the 295
following: 296

(a) That the rate of the tax shall be increased by not more 297
than an additional one per cent on each transaction; 298

(b) That all of the revenue from the increase in rate shall 299
be pledged and contributed to a convention facilities authority 300
established by the board of county commissioners under Chapter 301
351. of the Revised Code on or before May 15, 2002, and be used to 302
pay costs of constructing, expanding, maintaining, operating, or 303
promoting a convention center in the county, including paying 304
bonds, or notes issued in anticipation of bonds, as provided by 305
that chapter; 306

(c) That the increase in rate shall not be subject to 307
diminution by initiative or referendum or by law while any bonds, 308
or notes in anticipation of bonds, issued by the authority under 309
Chapter 351. of the Revised Code to which the revenue is pledged, 310
remain outstanding in accordance with their terms, unless 311
provision is made by law, by the board of county commissioners, or 312
by the legislative authority, for an adequate substitute therefor 313
that is satisfactory to the trustee if a trust agreement secures 314
the bonds. 315

As used in division (B)(2) of this section, "cost" has the 316
same meaning as in section 351.01 of the Revised Code, and 317
"convention center" has the same meaning as in section 307.695 of 318
the Revised Code. 319

(C) For the purpose of making the payments authorized by 320
section 307.695 of the Revised Code to construct and equip a 321
convention center in the county and to cover the costs of 322
administering the tax, a board of county commissioners of a county 323
where a tax imposed under division (A)(1) of this section is in 324
effect may, by resolution adopted within ninety days after July 325
15, 1985, by a majority of the members of the board, levy an 326
additional excise tax not to exceed three per cent on transactions 327
by which lodging by a hotel is or is to be furnished to transient 328
guests. The tax authorized by this division shall be in addition 329
to any tax that is levied pursuant to division (A) of this 330
section, but it shall not apply to transactions subject to a tax 331
levied by a municipal corporation or township pursuant to the 332
authorization granted by division (A) of section 5739.08 of the 333
Revised Code. The board shall establish all regulations necessary 334
to provide for the administration and allocation of the tax. The 335
regulations may prescribe the time for payment of the tax, and may 336
provide for the imposition of a penalty or interest, or both, for 337
late payments, provided that the penalty does not exceed ten per 338

cent of the amount of tax due, and the rate at which interest 339
accrues does not exceed the rate per annum prescribed pursuant to 340
section 5703.47 of the Revised Code. All revenues arising from the 341
tax shall be expended in accordance with section 307.695 of the 342
Revised Code. A tax imposed under this division shall remain in 343
effect at the rate at which it is imposed for the duration of the 344
period for which the revenue from the tax has been pledged 345
pursuant to that section. 346

(D) For the purpose of providing contributions under division 347
(B)(1) of section 307.671 of the Revised Code to enable the 348
acquisition, construction, and equipping of a port authority 349
educational and cultural facility in the county and, to the extent 350
provided for in the cooperative agreement authorized by that 351
section, for the purpose of paying debt service charges on bonds, 352
or notes in anticipation of bonds, described in division (B)(1)(b) 353
of that section, a board of county commissioners, by resolution 354
adopted within ninety days after December 22, 1992, by a majority 355
of the members of the board, may levy an additional excise tax not 356
to exceed one and one-half per cent on transactions by which 357
lodging by a hotel is or is to be furnished to transient guests. 358
The excise tax authorized by this division shall be in addition to 359
any tax that is levied pursuant to divisions (A), (B), and (C) of 360
this section, to any excise tax levied pursuant to section 5739.08 361
of the Revised Code, and to any excise tax levied pursuant to 362
section 351.021 of the Revised Code. The board of county 363
commissioners shall establish all regulations necessary to provide 364
for the administration and allocation of the tax that are not 365
inconsistent with this section or section 307.671 of the Revised 366
Code. The regulations may prescribe the time for payment of the 367
tax, and may provide for the imposition of a penalty or interest, 368
or both, for late payments, provided that the penalty does not 369
exceed ten per cent of the amount of tax due, and the rate at 370
which interest accrues does not exceed the rate per annum 371

prescribed pursuant to section 5703.47 of the Revised Code. All 372
revenues arising from the tax shall be expended in accordance with 373
section 307.671 of the Revised Code and division (D) of this 374
section. The levy of a tax imposed under this division may not 375
commence prior to the first day of the month next following the 376
execution of the cooperative agreement authorized by section 377
307.671 of the Revised Code by all parties to that agreement. The 378
tax shall remain in effect at the rate at which it is imposed for 379
the period of time described in division (C) of section 307.671 of 380
the Revised Code for which the revenue from the tax has been 381
pledged by the county to the corporation pursuant to that section, 382
but, to any extent provided for in the cooperative agreement, for 383
no lesser period than the period of time required for payment of 384
the debt service charges on bonds, or notes in anticipation of 385
bonds, described in division (B)(1)(b) of that section. 386

(E) For the purpose of paying the costs of acquiring, 387
constructing, equipping, and improving a municipal educational and 388
cultural facility, including debt service charges on bonds 389
provided for in division (B) of section 307.672 of the Revised 390
Code, and for any additional purposes determined by the county in 391
the resolution levying the tax or amendments to the resolution, 392
including subsequent amendments providing for paying costs of 393
acquiring, constructing, renovating, rehabilitating, equipping, 394
and improving a port authority educational and cultural performing 395
arts facility, as defined in section 307.674 of the Revised Code, 396
and including debt service charges on bonds provided for in 397
division (B) of section 307.674 of the Revised Code, the 398
legislative authority of a county, by resolution adopted within 399
ninety days after June 30, 1993, by a majority of the members of 400
the legislative authority, may levy an additional excise tax not 401
to exceed one and one-half per cent on transactions by which 402
lodging by a hotel is or is to be furnished to transient guests. 403
The excise tax authorized by this division shall be in addition to 404

any tax that is levied pursuant to divisions (A), (B), (C), and 405
(D) of this section, to any excise tax levied pursuant to section 406
5739.08 of the Revised Code, and to any excise tax levied pursuant 407
to section 351.021 of the Revised Code. The legislative authority 408
of the county shall establish all regulations necessary to provide 409
for the administration and allocation of the tax. The regulations 410
may prescribe the time for payment of the tax, and may provide for 411
the imposition of a penalty or interest, or both, for late 412
payments, provided that the penalty does not exceed ten per cent 413
of the amount of tax due, and the rate at which interest accrues 414
does not exceed the rate per annum prescribed pursuant to section 415
5703.47 of the Revised Code. All revenues arising from the tax 416
shall be expended in accordance with section 307.672 of the 417
Revised Code and this division. The levy of a tax imposed under 418
this division shall not commence prior to the first day of the 419
month next following the execution of the cooperative agreement 420
authorized by section 307.672 of the Revised Code by all parties 421
to that agreement. The tax shall remain in effect at the rate at 422
which it is imposed for the period of time determined by the 423
legislative authority of the county, but not to exceed fifteen 424
years. 425

(F) The legislative authority of a county that has levied a 426
tax under division (E) of this section may, by resolution adopted 427
within one hundred eighty days after January 4, 2001, by a 428
majority of the members of the legislative authority, amend the 429
resolution levying a tax under that division to provide for the 430
use of the proceeds of that tax, to the extent that it is no 431
longer needed for its original purpose as determined by the 432
parties to a cooperative agreement amendment pursuant to division 433
(D) of section 307.672 of the Revised Code, to pay costs of 434
acquiring, constructing, renovating, rehabilitating, equipping, 435
and improving a port authority educational and cultural performing 436
arts facility, including debt service charges on bonds provided 437

for in division (B) of section 307.674 of the Revised Code, and to 438
pay all obligations under any guaranty agreements, reimbursement 439
agreements, or other credit enhancement agreements described in 440
division (C) of section 307.674 of the Revised Code. The 441
resolution may also provide for the extension of the tax at the 442
same rate for the longer of the period of time determined by the 443
legislative authority of the county, but not to exceed an 444
additional twenty-five years, or the period of time required to 445
pay all debt service charges on bonds provided for in division (B) 446
of section 307.672 of the Revised Code and on port authority 447
revenue bonds provided for in division (B) of section 307.674 of 448
the Revised Code. All revenues arising from the amendment and 449
extension of the tax shall be expended in accordance with section 450
307.674 of the Revised Code, this division, and division (E) of 451
this section. 452

(G) For purposes of a tax levied by a county, township, or 453
municipal corporation under this section or section 5739.08 of the 454
Revised Code, a board of county commissioners, board of township 455
trustees, or the legislative authority of a municipal corporation 456
may adopt a resolution or ordinance at any time specifying that 457
"hotel," as otherwise defined in section 5739.01 of the Revised 458
Code, includes establishments in which fewer than five rooms are 459
used for the accommodation of guests. The resolution or ordinance 460
may apply to a tax imposed pursuant to this section prior to the 461
adoption of the resolution or ordinance if the resolution or 462
ordinance so states, but the tax shall not apply to transactions 463
by which lodging by such an establishment is provided to transient 464
guests prior to the adoption of the resolution or ordinance. 465

(H)(1) As used in this division: 466

(a) "Convention facilities authority" has the same meaning as 467
in section 351.01 of the Revised Code. 468

(b) "Convention center" has the same meaning as in section 469

307.695 of the Revised Code. 470

(2) Notwithstanding any contrary provision of division (D) of 471
this section, the legislative authority of a county with a 472
population of one million or more according to the most recent 473
federal decennial census that has levied a tax under division (D) 474
of this section may, by resolution adopted by a majority of the 475
members of the legislative authority, provide for the extension of 476
such levy and may provide that the proceeds of that tax, to the 477
extent that they are no longer needed for their original purpose 478
as defined by a cooperative agreement entered into under section 479
307.671 of the Revised Code, shall be deposited into the county 480
general revenue fund. The resolution shall provide for the 481
extension of the tax at a rate not to exceed the rate specified in 482
division (D) of this section for a period of time determined by 483
the legislative authority of the county, but not to exceed an 484
additional forty years. 485

(3) The legislative authority of a county with a population 486
of one million or more that has levied a tax under division (A)(1) 487
of this section may, by resolution adopted by a majority of the 488
members of the legislative authority, increase the rate of the tax 489
levied by such county under division (A)(1) of this section to a 490
rate not to exceed five per cent on transactions by which lodging 491
by a hotel is or is to be furnished to transient guests. 492
Notwithstanding any contrary provision of division (A)(1) of this 493
section, the resolution may provide that all collections resulting 494
from the rate levied in excess of three per cent, after deducting 495
the real and actual costs of administering the tax, shall be 496
deposited in the county general fund. 497

(4) The legislative authority of a county with a population 498
of one million or more that has levied a tax under division (A)(1) 499
of this section may, by resolution adopted on or before August 30, 500
2004, by a majority of the members of the legislative authority, 501

provide that all or a portion of the proceeds of the tax levied 502
under division (A)(1) of this section, after deducting the real 503
and actual costs of administering the tax and the amounts required 504
to be returned to townships and municipal corporations with 505
respect to the first three per cent levied under division (A)(1) 506
of this section, shall be deposited in the county general fund, 507
provided that such proceeds shall be used to satisfy any pledges 508
made in connection with an agreement entered into under section 509
307.695 of the Revised Code. 510

(5) No amount collected from a tax levied, extended, or 511
required to be deposited in the county general fund under division 512
(H) of this section shall be contributed to a convention 513
facilities authority, corporation, or other entity created after 514
July 1, 2003, for the principal purpose of constructing, 515
improving, expanding, equipping, financing, or operating a 516
convention center unless the mayor of the municipal corporation in 517
which the convention center is to be operated by that convention 518
facilities authority, corporation, or other entity has consented 519
to the creation of that convention facilities authority, 520
corporation, or entity. Notwithstanding any contrary provision of 521
section 351.04 of the Revised Code, if a tax is levied by a county 522
under division (H) of this section, the board of county 523
commissioners of that county may determine the manner of 524
selection, the qualifications, the number, and terms of office of 525
the members of the board of directors of any convention facilities 526
authority, corporation, or other entity described in division 527
(H)(5) of this section. 528

(6)(a) No amount collected from a tax levied, extended, or 529
required to be deposited in the county general fund under division 530
(H) of this section may be used for any purpose other than paying 531
the direct and indirect costs of constructing, improving, 532
expanding, equipping, financing, or operating a convention center 533

and for the real and actual costs of administering the tax, 534
unless, prior to the adoption of the resolution of the legislative 535
authority of the county authorizing the levy, extension, increase, 536
or deposit, the county and the mayor of the most populous 537
municipal corporation in that county have entered into an 538
agreement as to the use of such amounts, provided that such 539
agreement has been approved by a majority of the mayors of the 540
other municipal corporations in that county. The agreement shall 541
provide that the amounts to be used for purposes other than paying 542
the convention center or administrative costs described in 543
division (H)(6)(a) of this section be used only for the direct and 544
indirect costs of capital improvements, including the financing of 545
capital improvements. 546

(b) If the county in which the tax is levied has an 547
association of mayors and city managers, the approval of that 548
association of an agreement described in division (H)(6)(a) of 549
this section shall be considered to be the approval of the 550
majority of the mayors of the other municipal corporations for 551
purposes of that division. 552

(7) Each year, the auditor of state shall conduct an audit of 553
the uses of any amounts collected from taxes levied, extended, or 554
deposited under division (H) of this section and shall prepare a 555
report of the auditor of state's findings. The auditor of state 556
shall submit the report to the legislative authority of the county 557
that has levied, extended, or deposited the tax, the speaker of 558
the house of representatives, the president of the senate, and the 559
leaders of the minority parties of the house of representatives 560
and the senate. 561

(I)(1) As used in this division: 562

(a) "Convention facilities authority" has the same meaning as 563
in section 351.01 of the Revised Code. 564

(b) "Convention center" has the same meaning as in section 565
307.695 of the Revised Code. 566

(2) Notwithstanding any contrary provision of division (D) of 567
this section, the legislative authority of a county with a 568
population of one million two hundred thousand or more according 569
to the most recent federal decennial census or the most recent 570
annual population estimate published or released by the United 571
States census bureau at the time the resolution is adopted placing 572
the levy on the ballot, that has levied a tax under division (D) 573
of this section may, by resolution adopted by a majority of the 574
members of the legislative authority, provide for the extension of 575
such levy and may provide that the proceeds of that tax, to the 576
extent that the proceeds are no longer needed for their original 577
purpose as defined by a cooperative agreement entered into under 578
section 307.671 of the Revised Code and after deducting the real 579
and actual costs of administering the tax, shall be used for 580
paying the direct and indirect costs of constructing, improving, 581
expanding, equipping, financing, or operating a convention center. 582
The resolution shall provide for the extension of the tax at a 583
rate not to exceed the rate specified in division (D) of this 584
section for a period of time determined by the legislative 585
authority of the county, but not to exceed an additional forty 586
years. 587

(3) The legislative authority of a county with a population 588
of one million two hundred thousand or more that has levied a tax 589
under division (A)(1) of this section may, by resolution adopted 590
by a majority of the members of the legislative authority, 591
increase the rate of the tax levied by such county under division 592
(A)(1) of this section to a rate not to exceed five per cent on 593
transactions by which lodging by a hotel is or is to be furnished 594
to transient guests. Notwithstanding any contrary provision of 595
division (A)(1) of this section, the resolution shall provide that 596

all collections resulting from the rate levied in excess of three 597
per cent, after deducting the real and actual costs of 598
administering the tax, shall be used for paying the direct and 599
indirect costs of constructing, improving, expanding, equipping, 600
financing, or operating a convention center. 601

(4) The legislative authority of a county with a population 602
of one million two hundred thousand or more that has levied a tax 603
under division (A)(1) of this section may, by resolution adopted 604
on or before July 1, 2008, by a majority of the members of the 605
legislative authority, provide that all or a portion of the 606
proceeds of the tax levied under division (A)(1) of this section, 607
after deducting the real and actual costs of administering the tax 608
and the amounts required to be returned to townships and municipal 609
corporations with respect to the first three per cent levied under 610
division (A)(1) of this section, shall be used to satisfy any 611
pledges made in connection with an agreement entered into under 612
section 307.695 of the Revised Code or shall otherwise be used for 613
paying the direct and indirect costs of constructing, improving, 614
expanding, equipping, financing, or operating a convention center. 615

(5) Any amount collected from a tax levied or extended under 616
division (I) of this section may be contributed to a convention 617
facilities authority created before July 1, 2005, but no amount 618
collected from a tax levied or extended under division (I) of this 619
section may be contributed to a convention facilities authority, 620
corporation, or other entity created after July 1, 2005, unless 621
the mayor of the municipal corporation in which the convention 622
center is to be operated by that convention facilities authority, 623
corporation, ~~or, or~~ other entity has consented to the creation of 624
that convention facilities authority, corporation, or entity. 625

Section 2. That existing sections 305.31 and 5739.09 of the 626
Revised Code are hereby repealed. 627

Section 3. This act is hereby declared to be an emergency 628
measure necessary for the immediate preservation of the public 629
peace, health, and safety. The reason for the necessity is that 630
accelerating the authority conferred by this act will allow a 631
county to immediately proceed to acquire real property needed to 632
house a convention and visitors bureau, which in turn will promote 633
the county's tourism industry, create employment opportunities, 634
and facilitate the county's overall economic growth and 635
development. Therefore, this act goes into immediate effect. 636