

As Introduced

**130th General Assembly
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H. B. No. 240

Representatives Adams, J., Becker

**Cosponsors: Representatives Beck, Blair, Boose, Brenner, Brown, Butler,
Damschroder, DeVitis, Dovilla, Hackett, Hall, Hill, Hood, Huffman, Lynch,
Maag, Perales, Retherford, Roegner, Stautberg, Terhar, Thompson,
Wachtmann, Young**

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A B I L L

To amend sections 323.17, 3501.01, 5705.194, 1
5739.021, and 5739.026 of the Revised Code to 2
eliminate the ability to conduct special elections 3
in February and August. 4

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

Section 1. That sections 323.17, 3501.01, 5705.194, 5739.021, 5
and 5739.026 of the Revised Code be amended to read as follows: 6

Sec. 323.17. When any taxing authority in the county has 7
certified to the board of elections a resolution that would serve 8
to place upon the ballot at a general election or at any special 9
election held prior to the general election but subsequent to the 10
first Tuesday after the first Monday in ~~August~~ May the question of 11
a tax to be levied on the current tax list and duplicate for any 12
purpose, or if the auditor has not received the certified 13
reduction factors as required by division (D)(2) of section 14
319.301 of the Revised Code, the time for delivery of the tax 15
duplicate of the county treasurer by the county auditor as 16

provided in section 319.28 of the Revised Code shall be extended 17
to the first Monday in December. When delivery of the tax 18
duplicate has been so delayed, the times for payment of taxes as 19
fixed by section 323.12 of the Revised Code may be extended to the 20
thirty-first day of January and the twentieth day of July. In case 21
of emergency the tax commissioner may, by journal entry, extend 22
the times for delivery of the duplicate in any county for an 23
additional fifteen days upon receipt of a written application from 24
the county auditor, in the case of a delay in the delivery of the 25
tax duplicate, or from the treasurer regarding an extension of the 26
time for the billing and collection of taxes. 27

When a delay in the closing of a tax collection period 28
becomes unavoidable, the tax commissioner, upon application of the 29
county auditor and county treasurer, may extend the time for 30
payment of taxes if ~~he~~ the commissioner determines that penalties 31
have accrued or would otherwise accrue for reasons beyond the 32
control of the taxpayers of the county. The order so issued by the 33
commissioner shall prescribe the final extended date for the 34
payment of taxes for that collection period. 35

"Emergency," as used in this section, includes death or 36
serious illness, any organized work stoppage, mechanical failure 37
of office equipment or machinery, or a delay in complying with 38
section 5715.24 or 5715.26 of the Revised Code which will cause an 39
unavoidable delay in the delivery of duplicates or in the billing 40
or collection of taxes. Such application shall contain a statement 41
describing the emergency that will cause the unavoidable delay. 42
Any application from the county auditor for an extension of time 43
for delivery of the duplicate due to an emergency must be received 44
by the tax commissioner on or before the last day of the month 45
preceding the date required for such delivery. When an extension 46
of time for delivery of the duplicate is so granted, the time for 47
payment of taxes shall be extended for a like period of time. 48

Whenever taxable real property has been destroyed or damaged 49
by fire, flood, tornado, or otherwise, in an amount not less than 50
twenty-five per cent of the value as listed and assessed for 51
taxation but in no event less than two thousand dollars of taxable 52
value, the county board of revision, by resolution, may extend the 53
time for payment of taxes on such property not more than one year 54
after the time fixed by section 323.12 of the Revised Code. The 55
board shall file a copy of such resolution with the county auditor 56
and county treasurer, stating the name of the owner and 57
description as it appears on the tax list, the taxing district, 58
the type and kind of property destroyed or damaged, and the 59
board's estimate of the amount of such destruction or damage. 60

Sec. 3501.01. As used in the sections of the Revised Code 61
relating to elections and political communications: 62

(A) "General election" means the election held on the first 63
Tuesday after the first Monday in each November. 64

(B) "Regular municipal election" means the election held on 65
the first Tuesday after the first Monday in November in each 66
odd-numbered year. 67

(C) "Regular state election" means the election held on the 68
first Tuesday after the first Monday in November in each 69
even-numbered year. 70

(D) "Special election" means any election other than those 71
elections defined in other divisions of this section. A special 72
election may be held only on the first Tuesday after the first 73
Monday in ~~February, May, August,~~ or November, or on the day 74
authorized by a particular municipal or county charter for the 75
holding of a primary election, except that in any year in which a 76
presidential primary election is held, no special election shall 77
be held in ~~February or May,~~ except as authorized by a municipal or 78
county charter, but may be held on the first Tuesday after the 79

first Monday in March. 80

(E)(1) "Primary" or "primary election" means an election held 81
for the purpose of nominating persons as candidates of political 82
parties for election to offices, and for the purpose of electing 83
persons as members of the controlling committees of political 84
parties and as delegates and alternates to the conventions of 85
political parties. Primary elections shall be held on the first 86
Tuesday after the first Monday in May of each year except in years 87
in which a presidential primary election is held. 88

(2) "Presidential primary election" means a primary election 89
as defined by division (E)(1) of this section at which an election 90
is held for the purpose of choosing delegates and alternates to 91
the national conventions of the major political parties pursuant 92
to section 3513.12 of the Revised Code. Unless otherwise 93
specified, presidential primary elections are included in 94
references to primary elections. In years in which a presidential 95
primary election is held, all primary elections shall be held on 96
the first Tuesday after the first Monday in March except as 97
otherwise authorized by a municipal or county charter. 98

(F) "Political party" means any group of voters meeting the 99
requirements set forth in section 3517.01 of the Revised Code for 100
the formation and existence of a political party. 101

(1) "Major political party" means any political party 102
organized under the laws of this state whose candidate for 103
governor or nominees for presidential electors received no less 104
than twenty per cent of the total vote cast for such office at the 105
most recent regular state election. 106

(2) "Intermediate political party" means any political party 107
organized under the laws of this state whose candidate for 108
governor or nominees for presidential electors received less than 109
twenty per cent but not less than ten per cent of the total vote 110

cast for such office at the most recent regular state election. 111

(3) "Minor political party" means any political party 112
organized under the laws of this state whose candidate for 113
governor or nominees for presidential electors received less than 114
ten per cent but not less than five per cent of the total vote 115
cast for such office at the most recent regular state election or 116
which has filed with the secretary of state, subsequent to any 117
election in which it received less than five per cent of such 118
vote, a petition signed by qualified electors equal in number to 119
at least one per cent of the total vote cast for such office in 120
the last preceding regular state election, except that a newly 121
formed political party shall be known as a minor political party 122
until the time of the first election for governor or president 123
which occurs not less than twelve months subsequent to the 124
formation of such party, after which election the status of such 125
party shall be determined by the vote for the office of governor 126
or president. 127

(G) "Dominant party in a precinct" or "dominant political 128
party in a precinct" means that political party whose candidate 129
for election to the office of governor at the most recent regular 130
state election at which a governor was elected received more votes 131
than any other person received for election to that office in such 132
precinct at such election. 133

(H) "Candidate" means any qualified person certified in 134
accordance with the provisions of the Revised Code for placement 135
on the official ballot of a primary, general, or special election 136
to be held in this state, or any qualified person who claims to be 137
a write-in candidate, or who knowingly assents to being 138
represented as a write-in candidate by another at either a 139
primary, general, or special election to be held in this state. 140

(I) "Independent candidate" means any candidate who claims 141
not to be affiliated with a political party, and whose name has 142

been certified on the office-type ballot at a general or special 143
election through the filing of a statement of candidacy and 144
nominating petition, as prescribed in section 3513.257 of the 145
Revised Code. 146

(J) "Nonpartisan candidate" means any candidate whose name is 147
required, pursuant to section 3505.04 of the Revised Code, to be 148
listed on the nonpartisan ballot, including all candidates for 149
judicial office, for member of any board of education, for 150
municipal or township offices in which primary elections are not 151
held for nominating candidates by political parties, and for 152
offices of municipal corporations having charters that provide for 153
separate ballots for elections for these offices. 154

(K) "Party candidate" means any candidate who claims to be a 155
member of a political party, whose name has been certified on the 156
office-type ballot at a general or special election through the 157
filing of a declaration of candidacy and petition of candidate, 158
and who has won the primary election of the candidate's party for 159
the public office the candidate seeks or is selected by party 160
committee in accordance with section 3513.31 of the Revised Code. 161

(L) "Officer of a political party" includes, but is not 162
limited to, any member, elected or appointed, of a controlling 163
committee, whether representing the territory of the state, a 164
district therein, a county, township, a city, a ward, a precinct, 165
or other territory, of a major, intermediate, or minor political 166
party. 167

(M) "Question or issue" means any question or issue certified 168
in accordance with the Revised Code for placement on an official 169
ballot at a general or special election to be held in this state. 170

(N) "Elector" or "qualified elector" means a person having 171
the qualifications provided by law to be entitled to vote. 172

(O) "Voter" means an elector who votes at an election. 173

(P) "Voting residence" means that place of residence of an elector which shall determine the precinct in which the elector may vote.	174 175 176
(Q) "Precinct" means a district within a county established by the board of elections of such county within which all qualified electors having a voting residence therein may vote at the same polling place.	177 178 179 180
(R) "Polling place" means that place provided for each precinct at which the electors having a voting residence in such precinct may vote.	181 182 183
(S) "Board" or "board of elections" means the board of elections appointed in a county pursuant to section 3501.06 of the Revised Code.	184 185 186
(T) "Political subdivision" means a county, township, city, village, or school district.	187 188
(U) "Election officer" or "election official" means any of the following:	189 190
(1) Secretary of state;	191
(2) Employees of the secretary of state serving the division of elections in the capacity of attorney, administrative officer, administrative assistant, elections administrator, office manager, or clerical supervisor;	192 193 194 195
(3) Director of a board of elections;	196
(4) Deputy director of a board of elections;	197
(5) Member of a board of elections;	198
(6) Employees of a board of elections;	199
(7) Precinct polling place judges;	200
(8) Employees appointed by the boards of elections on a temporary or part-time basis.	201 202

(V) "Acknowledgment notice" means a notice sent by a board of elections, on a form prescribed by the secretary of state, informing a voter registration applicant or an applicant who wishes to change the applicant's residence or name of the status of the application; the information necessary to complete or update the application, if any; and if the application is complete, the precinct in which the applicant is to vote.

(W) "Confirmation notice" means a notice sent by a board of elections, on a form prescribed by the secretary of state, to a registered elector to confirm the registered elector's current address.

(X) "Designated agency" means an office or agency in the state that provides public assistance or that provides state-funded programs primarily engaged in providing services to persons with disabilities and that is required by the National Voter Registration Act of 1993 to implement a program designed and administered by the secretary of state for registering voters, or any other public or government office or agency that implements a program designed and administered by the secretary of state for registering voters, including the department of job and family services, the program administered under section 3701.132 of the Revised Code by the department of health, the department of mental health, the department of developmental disabilities, the rehabilitation services commission, and any other agency the secretary of state designates. "Designated agency" does not include public high schools and vocational schools, public libraries, or the office of a county treasurer.

(Y) "National Voter Registration Act of 1993" means the "National Voter Registration Act of 1993," 107 Stat. 77, 42 U.S.C.A. 1973gg.

(Z) "Voting Rights Act of 1965" means the "Voting Rights Act of 1965," 79 Stat. 437, 42 U.S.C.A. 1973, as amended.

(AA) "Photo identification" means a document that meets each 235
of the following requirements: 236

(1) It shows the name of the individual to whom it was 237
issued, which shall conform to the name in the poll list or 238
signature pollbook. 239

(2) It shows the current address of the individual to whom it 240
was issued, which shall conform to the address in the poll list or 241
signature pollbook, except for a driver's license or a state 242
identification card issued under section 4507.50 of the Revised 243
Code, which may show either the current or former address of the 244
individual to whom it was issued, regardless of whether that 245
address conforms to the address in the poll list or signature 246
pollbook. 247

(3) It shows a photograph of the individual to whom it was 248
issued. 249

(4) It includes an expiration date that has not passed. 250

(5) It was issued by the government of the United States or 251
this state. 252

Sec. 5705.194. The board of education of any city, local, 253
exempted village, cooperative education, or joint vocational 254
school district at any time may declare by resolution that the 255
revenue that will be raised by all tax levies which the district 256
is authorized to impose, when combined with state and federal 257
revenues, will be insufficient to provide for the emergency 258
requirements of the school district or to avoid an operating 259
deficit, and that it is therefore necessary to levy an additional 260
tax in excess of the ten-mill limitation. The resolution shall be 261
confined to a single purpose and shall specify that purpose. If 262
the levy is proposed to renew all or a portion of the proceeds 263
derived from one or more existing levies imposed pursuant to this 264

section, it shall be called a renewal levy and shall be so 265
designated on the ballot. If two or more existing levies are to be 266
included in a single renewal levy but are not scheduled to expire 267
in the same year, the resolution shall specify that the existing 268
levies to be renewed shall not be levied after the year preceding 269
the year in which the renewal levy is first imposed. 270
Notwithstanding the original purpose of any one or more existing 271
levies that are to be in any single renewal levy, the purpose of 272
the renewal levy may be either to avoid an operating deficit or to 273
provide for the emergency requirements of the school district. The 274
resolution shall further specify the amount of money it is 275
necessary to raise for the specified purpose for each calendar 276
year the millage is to be imposed; if a renewal levy, whether the 277
levy is to renew all, or a portion of, the proceeds derived from 278
one or more existing levies; and the number of years in which the 279
millage is to be in effect, which may include a levy upon the 280
current year's tax list. The number of years may be any number not 281
exceeding ten. 282

The question shall be submitted at a special election on a 283
date specified in the resolution. The date shall not be earlier 284
than eighty days after the adoption and certification of the 285
resolution to the county auditor and shall be consistent with the 286
requirements of section 3501.01 of the Revised Code. A resolution 287
for a renewal levy shall not be placed on the ballot unless the 288
question is submitted on a date on which a special election may be 289
held under division (D) of section 3501.01 of the Revised Code, 290
~~except for the first Tuesday after the first Monday in February~~ 291
~~and August,~~ during the last year the levy to be renewed may be 292
extended on the real and public utility property tax list and 293
duplicate, or at any election held in the ensuing year, except 294
that if the resolution proposes renewing two or more existing 295
levies, the question shall be submitted ~~on the date of the general~~ 296
~~or primary election held~~ during the last year at least one of the 297

levies to be renewed may be extended on that list and duplicate, 298
or at any election held during the ensuing year. For purposes of 299
this section, a levy shall be considered to be an "existing levy" 300
through the year following the last year it can be placed on the 301
real and public utility property tax list and duplicate. 302

The submission of questions to the electors under this 303
section is subject to the limitation on the number of election 304
dates established by section 5705.214 of the Revised Code. 305

The resolution shall go into immediate effect upon its 306
passage, and no publication of the resolution shall be necessary 307
other than that provided for in the notice of election. A copy of 308
the resolution shall immediately after its passing be certified to 309
the county auditor of the proper county. Section 5705.195 of the 310
Revised Code shall govern the arrangements for the submission of 311
questions to the electors under this section and other matters 312
concerning the election. Publication of notice of the election 313
shall be made in one newspaper of general circulation in the 314
county once a week for two consecutive weeks, or as provided in 315
section 7.16 of the Revised Code, prior to the election. If the 316
board of elections operates and maintains a web site, the board of 317
elections shall post notice of the election on its web site for 318
thirty days prior to the election. If a majority of the electors 319
voting on the question submitted in an election vote in favor of 320
the levy, the board of education of the school district may make 321
the additional levy necessary to raise the amount specified in the 322
resolution for the purpose stated in the resolution. The tax levy 323
shall be included in the next tax budget that is certified to the 324
county budget commission. 325

After the approval of the levy and prior to the time when the 326
first tax collection from the levy can be made, the board of 327
education may anticipate a fraction of the proceeds of the levy 328
and issue anticipation notes in an amount not exceeding the total 329

estimated proceeds of the levy to be collected during the first 330
year of the levy. 331

The notes shall be issued as provided in section 133.24 of 332
the Revised Code, shall have principal payments during each year 333
after the year of their issuance over a period not to exceed five 334
years, and may have principal payment in the year of their 335
issuance. 336

Sec. 5739.021. (A) For the purpose of providing additional 337
general revenues for the county or supporting criminal and 338
administrative justice services in the county, or both, and to pay 339
the expenses of administering such levy, any county may levy a tax 340
at the rate of not more than one per cent at any multiple of 341
one-fourth of one per cent upon every retail sale made in the 342
county, except sales of watercraft and outboard motors required to 343
be titled pursuant to Chapter 1548. of the Revised Code and sales 344
of motor vehicles, and may increase the rate of an existing tax to 345
not more than one per cent at any multiple of one-fourth of one 346
per cent. 347

The tax shall be levied and the rate increased pursuant to a 348
resolution of the board of county commissioners. The resolution 349
shall state the purpose for which the tax is to be levied and the 350
number of years for which the tax is to be levied, or that it is 351
for a continuing period of time. If the tax is to be levied for 352
the purpose of providing additional general revenues and for the 353
purpose of supporting criminal and administrative justice 354
services, the resolution shall state the rate or amount of the tax 355
to be apportioned to each such purpose. The rate or amount may be 356
different for each year the tax is to be levied, but the rates or 357
amounts actually apportioned each year shall not be different from 358
that stated in the resolution for that year. If the resolution is 359
adopted as an emergency measure necessary for the immediate 360

preservation of the public peace, health, or safety, it must 361
receive an affirmative vote of all of the members of the board of 362
county commissioners and shall state the reasons for such 363
necessity. The board shall deliver a certified copy of the 364
resolution to the tax commissioner, not later than the sixty-fifth 365
day prior to the date on which the tax is to become effective, 366
which shall be the first day of the calendar quarter. 367

Prior to the adoption of any resolution under this section, 368
the board of county commissioners shall conduct two public 369
hearings on the resolution, the second hearing to be not less than 370
three nor more than ten days after the first. Notice of the date, 371
time, and place of the hearings shall be given by publication in a 372
newspaper of general circulation in the county, or as provided in 373
section 7.16 of the Revised Code, once a week on the same day of 374
the week for two consecutive weeks, the second publication being 375
not less than ten nor more than thirty days prior to the first 376
hearing. 377

Except as provided in division (B)(3) of this section, the 378
resolution shall be subject to a referendum as provided in 379
sections 305.31 to 305.41 of the Revised Code. 380

If a petition for a referendum is filed, the county auditor 381
with whom the petition was filed shall, within five days, notify 382
the board of county commissioners and the tax commissioner of the 383
filing of the petition by certified mail. If the board of 384
elections with which the petition was filed declares the petition 385
invalid, the board of elections, within five days, shall notify 386
the board of county commissioners and the tax commissioner of that 387
declaration by certified mail. If the petition is declared to be 388
invalid, the effective date of the tax or increased rate of tax 389
levied by this section shall be the first day of a calendar 390
quarter following the expiration of sixty-five days from the date 391
the commissioner receives notice from the board of elections that 392

the petition is invalid. 393

(B)(1) A resolution that is not adopted as an emergency 394
measure may direct the board of elections to submit the question 395
of levying the tax or increasing the rate of tax to the electors 396
of the county at a special election held on the date specified by 397
the board of county commissioners in the resolution, provided that 398
the election occurs not less than ninety days after a certified 399
copy of such resolution is transmitted to the board of elections 400
~~and the election is not held in February or August of any year.~~ 401
Upon transmission of the resolution to the board of elections, the 402
board of county commissioners shall notify the tax commissioner in 403
writing of the levy question to be submitted to the electors. No 404
resolution adopted under this division shall go into effect unless 405
approved by a majority of those voting upon it, and, except as 406
provided in division (B)(3) of this section, shall become 407
effective on the first day of a calendar quarter following the 408
expiration of sixty-five days from the date the tax commissioner 409
receives notice from the board of elections of the affirmative 410
vote. 411

(2) A resolution that is adopted as an emergency measure 412
shall go into effect as provided in division (A) of this section, 413
but may direct the board of elections to submit the question of 414
repealing the tax or increase in the rate of the tax to the 415
electors of the county at the next general election in the county 416
occurring not less than ninety days after a certified copy of the 417
resolution is transmitted to the board of elections. Upon 418
transmission of the resolution to the board of elections, the 419
board of county commissioners shall notify the tax commissioner in 420
writing of the levy question to be submitted to the electors. The 421
ballot question shall be the same as that prescribed in section 422
5739.022 of the Revised Code. The board of elections shall notify 423
the board of county commissioners and the tax commissioner of the 424

result of the election immediately after the result has been 425
declared. If a majority of the qualified electors voting on the 426
question of repealing the tax or increase in the rate of the tax 427
vote for repeal of the tax or repeal of the increase, the board of 428
county commissioners, on the first day of a calendar quarter 429
following the expiration of sixty-five days after the date the 430
board and tax commissioner receive notice of the result of the 431
election, shall, in the case of a repeal of the tax, cease to levy 432
the tax, or, in the case of a repeal of an increase in the rate of 433
the tax, cease to levy the increased rate and levy the tax at the 434
rate at which it was imposed immediately prior to the increase in 435
rate. 436

(3) If a vendor makes a sale in this state by printed catalog 437
and the consumer computed the tax on the sale based on local rates 438
published in the catalog, any tax levied or repealed or rate 439
changed under this section shall not apply to such a sale until 440
the first day of a calendar quarter following the expiration of 441
one hundred twenty days from the date of notice by the tax 442
commissioner pursuant to division (H) of this section. 443

(C) If a resolution is rejected at a referendum or if a 444
resolution adopted after January 1, 1982, as an emergency measure 445
is repealed by the electors pursuant to division (B)(2) of this 446
section or section 5739.022 of the Revised Code, then for one year 447
after the date of the election at which the resolution was 448
rejected or repealed the board of county commissioners may not 449
adopt any resolution authorized by this section as an emergency 450
measure. 451

(D) The board of county commissioners, at any time while a 452
tax levied under this section is in effect, may by resolution 453
reduce the rate at which the tax is levied to a lower rate 454
authorized by this section. Any reduction in the rate at which the 455
tax is levied shall be made effective on the first day of a 456

calendar quarter next following the sixty-fifth day after a 457
certified copy of the resolution is delivered to the tax 458
commissioner. 459

(E) The tax on every retail sale subject to a tax levied 460
pursuant to this section shall be in addition to the tax levied by 461
section 5739.02 of the Revised Code and any tax levied pursuant to 462
section 5739.023 or 5739.026 of the Revised Code. 463

A county that levies a tax pursuant to this section shall 464
levy a tax at the same rate pursuant to section 5741.021 of the 465
Revised Code. 466

The additional tax levied by the county shall be collected 467
pursuant to section 5739.025 of the Revised Code. If the 468
additional tax or some portion thereof is levied for the purpose 469
of criminal and administrative justice services, the revenue from 470
the tax, or the amount or rate apportioned to that purpose, shall 471
be credited to a special fund created in the county treasury for 472
receipt of that revenue. 473

Any tax levied pursuant to this section is subject to the 474
exemptions provided in section 5739.02 of the Revised Code and in 475
addition shall not be applicable to sales not within the taxing 476
power of a county under the Constitution of the United States or 477
the Ohio Constitution. 478

(F) For purposes of this section, a copy of a resolution is 479
"certified" when it contains a written statement attesting that 480
the copy is a true and exact reproduction of the original 481
resolution. 482

(G) If a board of commissioners intends to adopt a resolution 483
to levy a tax in whole or in part for the purpose of criminal and 484
administrative justice services, the board shall prepare and make 485
available at the first public hearing at which the resolution is 486
considered a statement containing the following information: 487

(1) For each of the two preceding fiscal years, the amount of 488
expenditures made by the county from the county general fund for 489
the purpose of criminal and administrative justice services; 490

(2) For the fiscal year in which the resolution is adopted, 491
the board's estimate of the amount of expenditures to be made by 492
the county from the county general fund for the purpose of 493
criminal and administrative justice services; 494

(3) For each of the two fiscal years after the fiscal year in 495
which the resolution is adopted, the board's preliminary plan for 496
expenditures to be made from the county general fund for the 497
purpose of criminal and administrative justice services, both 498
under the assumption that the tax will be imposed for that purpose 499
and under the assumption that the tax would not be imposed for 500
that purpose, and for expenditures to be made from the special 501
fund created under division (E) of this section under the 502
assumption that the tax will be imposed for that purpose. 503

The board shall prepare the statement and the preliminary 504
plan using the best information available to the board at the time 505
the statement is prepared. Neither the statement nor the 506
preliminary plan shall be used as a basis to challenge the 507
validity of the tax in any court of competent jurisdiction, nor 508
shall the statement or preliminary plan limit the authority of the 509
board to appropriate, pursuant to section 5705.38 of the Revised 510
Code, an amount different from that specified in the preliminary 511
plan. 512

(H) Upon receipt from a board of county commissioners of a 513
certified copy of a resolution required by division (A) or (D) of 514
this section, or from the board of elections of a notice of the 515
results of an election required by division (A) or (B)(1) or (2) 516
of this section, the tax commissioner shall provide notice of a 517
tax rate change in a manner that is reasonably accessible to all 518
affected vendors. The commissioner shall provide this notice at 519

least sixty days prior to the effective date of the rate change. 520
The commissioner, by rule, may establish the method by which 521
notice will be provided. 522

(I) As used in this section, "criminal and administrative 523
justice services" means the exercise by the county sheriff of all 524
powers and duties vested in that office by law; the exercise by 525
the county prosecuting attorney of all powers and duties vested in 526
that office by law; the exercise by any court in the county of all 527
powers and duties vested in that court; the exercise by the clerk 528
of the court of common pleas, any clerk of a municipal court 529
having jurisdiction throughout the county, or the clerk of any 530
county court of all powers and duties vested in the clerk by law 531
except, in the case of the clerk of the court of common pleas, the 532
titling of motor vehicles or watercraft pursuant to Chapter 1548. 533
or 4505. of the Revised Code; the exercise by the county coroner 534
of all powers and duties vested in that office by law; making 535
payments to any other public agency or a private, nonprofit 536
agency, the purposes of which in the county include the diversion, 537
adjudication, detention, or rehabilitation of criminals or 538
juvenile offenders; the operation and maintenance of any detention 539
facility, as defined in section 2921.01 of the Revised Code; and 540
the construction, acquisition, equipping, or repair of such a 541
detention facility, including the payment of any debt charges 542
incurred in the issuance of securities pursuant to Chapter 133. of 543
the Revised Code for the purpose of constructing, acquiring, 544
equipping, or repairing such a facility. 545

Sec. 5739.026. (A) A board of county commissioners may levy a 546
tax of one-fourth or one-half of one per cent on every retail sale 547
in the county, except sales of watercraft and outboard motors 548
required to be titled pursuant to Chapter 1548. of the Revised 549
Code and sales of motor vehicles, and may increase an existing 550
rate of one-fourth of one per cent to one-half of one per cent, to 551

pay the expenses of administering the tax and, except as provided 552
in division (A)(6) of this section, for any one or more of the 553
following purposes provided that the aggregate levy for all such 554
purposes does not exceed one-half of one per cent: 555

(1) To provide additional revenues for the payment of bonds 556
or notes issued in anticipation of bonds issued by a convention 557
facilities authority established by the board of county 558
commissioners under Chapter 351. of the Revised Code and to 559
provide additional operating revenues for the convention 560
facilities authority; 561

(2) To provide additional revenues for a transit authority 562
operating in the county; 563

(3) To provide additional revenue for the county's general 564
fund; 565

(4) To provide additional revenue for permanent improvements 566
within the county to be distributed by the community improvements 567
board in accordance with section 307.283 and to pay principal, 568
interest, and premium on bonds issued under section 307.284 of the 569
Revised Code; 570

(5) To provide additional revenue for the acquisition, 571
construction, equipping, or repair of any specific permanent 572
improvement or any class or group of permanent improvements, which 573
improvement or class or group of improvements shall be enumerated 574
in the resolution required by division (D) of this section, and to 575
pay principal, interest, premium, and other costs associated with 576
the issuance of bonds or notes in anticipation of bonds issued 577
pursuant to Chapter 133. of the Revised Code for the acquisition, 578
construction, equipping, or repair of the specific permanent 579
improvement or class or group of permanent improvements; 580

(6) To provide revenue for the implementation and operation 581
of a 9-1-1 system in the county. If the tax is levied or the rate 582

increased exclusively for such purpose, the tax shall not be 583
levied or the rate increased for more than five years. At the end 584
of the last year the tax is levied or the rate increased, any 585
balance remaining in the special fund established for such purpose 586
shall remain in that fund and be used exclusively for such purpose 587
until the fund is completely expended, and, notwithstanding 588
section 5705.16 of the Revised Code, the board of county 589
commissioners shall not petition for the transfer of money from 590
such special fund, and the tax commissioner shall not approve such 591
a petition. 592

If the tax is levied or the rate increased for such purpose 593
for more than five years, the board of county commissioners also 594
shall levy the tax or increase the rate of the tax for one or more 595
of the purposes described in divisions (A)(1) to (5) of this 596
section and shall prescribe the method for allocating the revenues 597
from the tax each year in the manner required by division (C) of 598
this section. 599

(7) To provide additional revenue for the operation or 600
maintenance of a detention facility, as that term is defined under 601
division (F) of section 2921.01 of the Revised Code; 602

(8) To provide revenue to finance the construction or 603
renovation of a sports facility, but only if the tax is levied for 604
that purpose in the manner prescribed by section 5739.028 of the 605
Revised Code. 606

As used in division (A)(8) of this section: 607

(a) "Sports facility" means a facility intended to house 608
major league professional athletic teams. 609

(b) "Constructing" or "construction" includes providing 610
fixtures, furnishings, and equipment. 611

(9) To provide additional revenue for the acquisition of 612
agricultural easements, as defined in section 5301.67 of the 613

Revised Code; to pay principal, interest, and premium on bonds 614
issued under section 133.60 of the Revised Code; and for the 615
supervision and enforcement of agricultural easements held by the 616
county; 617

(10) To provide revenue for the provision of ambulance, 618
paramedic, or other emergency medical services. 619

Pursuant to section 755.171 of the Revised Code, a board of 620
county commissioners may pledge and contribute revenue from a tax 621
levied for the purpose of division (A)(5) of this section to the 622
payment of debt charges on bonds issued under section 755.17 of 623
the Revised Code. 624

The rate of tax shall be a multiple of one-fourth of one per 625
cent, unless a portion of the rate of an existing tax levied under 626
section 5739.023 of the Revised Code has been reduced, and the 627
rate of tax levied under this section has been increased, pursuant 628
to section 5739.028 of the Revised Code, in which case the 629
aggregate of the rates of tax levied under this section and 630
section 5739.023 of the Revised Code shall be a multiple of 631
one-fourth of one per cent. The tax shall be levied and the rate 632
increased pursuant to a resolution adopted by a majority of the 633
members of the board. The board shall deliver a certified copy of 634
the resolution to the tax commissioner, not later than the 635
sixty-fifth day prior to the date on which the tax is to become 636
effective, which shall be the first day of a calendar quarter. 637

Prior to the adoption of any resolution to levy the tax or to 638
increase the rate of tax exclusively for the purpose set forth in 639
division (A)(3) of this section, the board of county commissioners 640
shall conduct two public hearings on the resolution, the second 641
hearing to be no fewer than three nor more than ten days after the 642
first. Notice of the date, time, and place of the hearings shall 643
be given by publication in a newspaper of general circulation in 644
the county, or as provided in section 7.16 of the Revised Code, 645

once a week on the same day of the week for two consecutive weeks. 646
The second publication shall be no fewer than ten nor more than 647
thirty days prior to the first hearing. Except as provided in 648
division (E) of this section, the resolution shall be subject to a 649
referendum as provided in sections 305.31 to 305.41 of the Revised 650
Code. If the resolution is adopted as an emergency measure 651
necessary for the immediate preservation of the public peace, 652
health, or safety, it must receive an affirmative vote of all of 653
the members of the board of county commissioners and shall state 654
the reasons for the necessity. 655

If the tax is for more than one of the purposes set forth in 656
divisions (A)(1) to (7), (9), and (10) of this section, or is 657
exclusively for one of the purposes set forth in division (A)(1), 658
(2), (4), (5), (6), (7), (9), or (10) of this section, the 659
resolution shall not go into effect unless it is approved by a 660
majority of the electors voting on the question of the tax. 661

(B) The board of county commissioners shall adopt a 662
resolution under section 351.02 of the Revised Code creating the 663
convention facilities authority, or under section 307.283 of the 664
Revised Code creating the community improvements board, before 665
adopting a resolution levying a tax for the purpose of a 666
convention facilities authority under division (A)(1) of this 667
section or for the purpose of a community improvements board under 668
division (A)(4) of this section. 669

(C)(1) If the tax is to be used for more than one of the 670
purposes set forth in divisions (A)(1) to (7), (9), and (10) of 671
this section, the board of county commissioners shall establish 672
the method that will be used to determine the amount or proportion 673
of the tax revenue received by the county during each year that 674
will be distributed for each of those purposes, including, if 675
applicable, provisions governing the reallocation of a convention 676
facilities authority's allocation if the authority is dissolved 677

while the tax is in effect. The allocation method may provide that 678
different proportions or amounts of the tax shall be distributed 679
among the purposes in different years, but it shall clearly 680
describe the method that will be used for each year. Except as 681
otherwise provided in division (C)(2) of this section, the 682
allocation method established by the board is not subject to 683
amendment during the life of the tax. 684

(2) Subsequent to holding a public hearing on the proposed 685
amendment, the board of county commissioners may amend the 686
allocation method established under division (C)(1) of this 687
section for any year, if the amendment is approved by the 688
governing board of each entity whose allocation for the year would 689
be reduced by the proposed amendment. In the case of a tax that is 690
levied for a continuing period of time, the board may not so amend 691
the allocation method for any year before the sixth year that the 692
tax is in effect. 693

(a) If the additional revenues provided to the convention 694
facilities authority are pledged by the authority for the payment 695
of convention facilities authority revenue bonds for as long as 696
such bonds are outstanding, no reduction of the authority's 697
allocation of the tax shall be made for any year except to the 698
extent that the reduced authority allocation, when combined with 699
the authority's other revenues pledged for that purpose, is 700
sufficient to meet the debt service requirements for that year on 701
such bonds. 702

(b) If the additional revenues provided to the county are 703
pledged by the county for the payment of bonds or notes described 704
in division (A)(4) or (5) of this section, for as long as such 705
bonds or notes are outstanding, no reduction of the county's or 706
the community improvements board's allocation of the tax shall be 707
made for any year, except to the extent that the reduced county or 708
community improvements board allocation is sufficient to meet the 709

debt service requirements for that year on such bonds or notes. 710

(c) If the additional revenues provided to the transit 711
authority are pledged by the authority for the payment of revenue 712
bonds issued under section 306.37 of the Revised Code, for as long 713
as such bonds are outstanding, no reduction of the authority's 714
allocation of tax shall be made for any year, except to the extent 715
that the authority's reduced allocation, when combined with the 716
authority's other revenues pledged for that purpose, is sufficient 717
to meet the debt service requirements for that year on such bonds. 718

(d) If the additional revenues provided to the county are 719
pledged by the county for the payment of bonds or notes issued 720
under section 133.60 of the Revised Code, for so long as the bonds 721
or notes are outstanding, no reduction of the county's allocation 722
of the tax shall be made for any year, except to the extent that 723
the reduced county allocation is sufficient to meet the debt 724
service requirements for that year on the bonds or notes. 725

(D)(1) The resolution levying the tax or increasing the rate 726
of tax shall state the rate of the tax or the rate of the 727
increase; the purpose or purposes for which it is to be levied; 728
the number of years for which it is to be levied or that it is for 729
a continuing period of time; the allocation method required by 730
division (C) of this section; and if required to be submitted to 731
the electors of the county under division (A) of this section, the 732
date of the election at which the proposal shall be submitted to 733
the electors of the county, which shall be not less than ninety 734
days after the certification of a copy of the resolution to the 735
board of elections ~~and, if the tax is to be levied exclusively for~~ 736
~~the purpose set forth in division (A)(3) of this section, shall~~ 737
~~not occur in February or August of any year.~~ Upon certification of 738
the resolution to the board of elections, the board of county 739
commissioners shall notify the tax commissioner in writing of the 740
levy question to be submitted to the electors. If approved by a 741

majority of the electors, the tax shall become effective on the 742
first day of a calendar quarter next following the sixty-fifth day 743
following the date the board of county commissioners and tax 744
commissioner receive from the board of elections the certification 745
of the results of the election, except as provided in division (E) 746
of this section. 747

(2)(a) A resolution specifying that the tax is to be used 748
exclusively for the purpose set forth in division (A)(3) of this 749
section that is not adopted as an emergency measure may direct the 750
board of elections to submit the question of levying the tax or 751
increasing the rate of the tax to the electors of the county at a 752
special election held on the date specified by the board of county 753
commissioners in the resolution, provided that the election occurs 754
not less than ninety days after the resolution is certified to the 755
board of elections ~~and the election is not held in February or~~ 756
~~August of any year.~~ Upon certification of the resolution to the 757
board of elections, the board of county commissioners shall notify 758
the tax commissioner in writing of the levy question to be 759
submitted to the electors. No resolution adopted under division 760
(D)(2)(a) of this section shall go into effect unless approved by 761
a majority of those voting upon it and, except as provided in 762
division (E) of this section, not until the first day of a 763
calendar quarter following the expiration of sixty-five days from 764
the date the tax commissioner receives notice from the board of 765
elections of the affirmative vote. 766

(b) A resolution specifying that the tax is to be used 767
exclusively for the purpose set forth in division (A)(3) of this 768
section that is adopted as an emergency measure shall become 769
effective as provided in division (A) of this section, but may 770
direct the board of elections to submit the question of repealing 771
the tax or increase in the rate of the tax to the electors of the 772
county at the next general election in the county occurring not 773

less than ninety days after the resolution is certified to the 774
board of elections. Upon certification of the resolution to the 775
board of elections, the board of county commissioners shall notify 776
the tax commissioner in writing of the levy question to be 777
submitted to the electors. The ballot question shall be the same 778
as that prescribed in section 5739.022 of the Revised Code. The 779
board of elections shall notify the board of county commissioners 780
and the tax commissioner of the result of the election immediately 781
after the result has been declared. If a majority of the qualified 782
electors voting on the question of repealing the tax or increase 783
in the rate of the tax vote for repeal of the tax or repeal of the 784
increase, the board of county commissioners, on the first day of a 785
calendar quarter following the expiration of sixty-five days after 786
the date the board and tax commissioner received notice of the 787
result of the election, shall, in the case of a repeal of the tax, 788
cease to levy the tax, or, in the case of a repeal of an increase 789
in the rate of the tax, cease to levy the increased rate and levy 790
the tax at the rate at which it was imposed immediately prior to 791
the increase in rate. 792

(c) A board of county commissioners, by resolution, may 793
reduce the rate of a tax levied exclusively for the purpose set 794
forth in division (A)(3) of this section to a lower rate 795
authorized by this section. Any such reduction shall be made 796
effective on the first day of the calendar quarter next following 797
the sixty-fifth day after the tax commissioner receives a 798
certified copy of the resolution from the board. 799

(E) If a vendor makes a sale in this state by printed catalog 800
and the consumer computed the tax on the sale based on local rates 801
published in the catalog, any tax levied or repealed or rate 802
changed under this section shall not apply to such a sale until 803
the first day of a calendar quarter following the expiration of 804
one hundred twenty days from the date of notice by the tax 805

commissioner pursuant to division (G) of this section. 806

(F) The tax levied pursuant to this section shall be in 807
addition to the tax levied by section 5739.02 of the Revised Code 808
and any tax levied pursuant to section 5739.021 or 5739.023 of the 809
Revised Code. 810

A county that levies a tax pursuant to this section shall 811
levy a tax at the same rate pursuant to section 5741.023 of the 812
Revised Code. 813

The additional tax levied by the county shall be collected 814
pursuant to section 5739.025 of the Revised Code. 815

Any tax levied pursuant to this section is subject to the 816
exemptions provided in section 5739.02 of the Revised Code and in 817
addition shall not be applicable to sales not within the taxing 818
power of a county under the Constitution of the United States or 819
the Ohio Constitution. 820

(G) Upon receipt from a board of county commissioners of a 821
certified copy of a resolution required by division (A) of this 822
section, or from the board of elections a notice of the results of 823
an election required by division (D)(1), (2)(a), (b), or (c) of 824
this section, the tax commissioner shall provide notice of a tax 825
rate change in a manner that is reasonably accessible to all 826
affected vendors. The commissioner shall provide this notice at 827
least sixty days prior to the effective date of the rate change. 828
The commissioner, by rule, may establish the method by which 829
notice will be provided. 830

Section 2. That existing sections 323.17, 3501.01, 5705.194, 831
5739.021, and 5739.026 of the Revised Code are hereby repealed. 832