

AN ACT

To amend sections 9.482, 715.691, and 715.771, to enact sections 715.692 and 715.84, and to repeal section 715.69 of the Revised Code to terminate the authority to create new alternative joint economic development zones (JEDZs) or substantially modify existing alternative JEDZs after December 31, 2014, to require the creation of review councils to approve the economic development plans for alternative JEDZs created or substantially amended before that date, to eliminate municipal-only JEDZs, to authorize municipal corporations to create municipal utility districts (MUDs) for economic development purposes, to allow existing municipal-only JEDZs to continue operating as MUDs, and to declare an emergency.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 9.482, 715.691, and 715.771 be amended and sections 715.692 and 715.84 of the Revised Code be enacted to read as follows:

Sec. 9.482. (A) As used in this section, "political subdivision" has the meaning defined in section 2744.01 of the Revised Code.

(B) When authorized by their respective legislative authorities, a political subdivision may enter into an agreement with another political subdivision whereby a contracting political subdivision agrees to exercise any power, perform any function, or render any service for another contracting recipient political subdivision that the contracting recipient political subdivision is otherwise legally authorized to exercise, perform, or render.

In the absence in the agreement of provisions determining by what officer, office, department, agency, or other authority the powers and duties

of a contracting political subdivision shall be exercised or performed, the legislative authority of the contracting political subdivision shall determine and assign the powers and duties.

An agreement shall not suspend the possession by a contracting recipient political subdivision of any power or function that is exercised or performed on its behalf by another contracting political subdivision under the agreement.

A political subdivision shall not enter into an agreement to levy any tax or to exercise, with regard to public moneys, any investment powers, perform any investment function, or render any investment service on behalf of a contracting subdivision. Nothing in this paragraph prohibits a political subdivision from entering into an agreement to collect, administer, or enforce any tax on behalf of another political subdivision or to limit the authority of political subdivisions to create and operate joint economic development zones ~~or as provided in section 715.691,~~ joint economic development districts as provided in sections ~~715.69~~ 715.70 to 715.83, or municipal utility districts as provided in section 715.84 of the Revised Code.

(C) No county elected officer may be required to exercise any power, perform any function, or render any service under an agreement entered into under this section without the written consent of the county elected officer. No county may enter into an agreement under this section for the exercise, performance, or rendering of any statutory powers, functions, or services of any county elected officer without the written consent of the county elected officer.

(D) No power shall be exercised, no function shall be performed, and no service shall be rendered by a contracting political subdivision pursuant to an agreement entered into under this section within a political subdivision that is not a party to the agreement, without first obtaining the written consent of the political subdivision that is not a party to the agreement and within which the power is to be exercised, a function is to be performed, or a service is to be rendered.

(E) Chapter 2744. of the Revised Code, insofar as it applies to the operation of a political subdivision, applies to the political subdivisions that are parties to an agreement and to their employees when they are rendering a service outside the boundaries of their employing political subdivision under the agreement. Employees acting outside the boundaries of their employing political subdivision while providing a service under an agreement may participate in any pension or indemnity fund established by the political subdivision to the same extent as while they are acting within the boundaries of the political subdivision, and are entitled to all the rights and benefits of

Chapter 4123. of the Revised Code to the same extent as while they are performing a service within the boundaries of the political subdivision.

Sec. 715.691. (A) As used in this section:

(1) "Contracting party" means a municipal corporation that has entered into a joint economic development zone contract or any party succeeding to the municipal corporation, or a township that entered into a joint economic development zone contract with a municipal corporation.

(2) "Zone" means a joint economic development zone designated under this section.

(3) "Substantial amendment" means an amendment to a joint economic development zone contract that increases the rate of municipal income tax that may be imposed within the zone, changes the purposes for which municipal income tax revenue derived from the zone may be used, or changes the area or areas included in the zone.

(B) This section provides ~~alternative~~ procedures and requirements for creating and operating a joint economic development zone ~~to those set forth in section 715.69 of the Revised Code.~~ This section applies only if one of the contracting parties to the zone does not levy a municipal income tax under Chapter 718. of the Revised Code. ~~A municipal corporation that does not levy a municipal income tax may enter into an agreement to create and operate a joint economic development zone under this section or under section 715.69 of the Revised Code.~~

~~Two~~ At any time before January 1, 2015, two or more municipal corporations or one or more townships and one or more municipal corporations may enter into a contract whereby they agree to share in the costs of improvements for an area or areas located in one or more of the contracting parties that they designate as a joint economic development zone for the purpose of facilitating new or expanded growth for commercial or economic development in the state. The contract and zone shall meet the requirements of divisions (B) to (J) of this section.

(C) The contract shall set forth each contracting party's contribution to the joint economic development zone. The contributions may be in any form that the contracting parties agree to, and may include, but are not limited to, the provision of services, money, or equipment. The contract may be amended, renewed, or terminated with the consent of the contracting parties, subject to division (K) of this section. The contract shall continue in existence throughout the term it specifies and shall be binding on the contracting parties and on any entities succeeding to the contracting parties. If the contract is approved by the electors of any contracting party under division (F) of this section or substantially amended after the effective date

of H.B. 289 of the 130th general assembly, the contracting parties shall include within the contract or the amendment to the contract an economic development plan for the zone, a schedule for the implementation or provision of any new, expanded, or additional services, facilities, or improvements within the zone or in the area surrounding the zone, and any provisions necessary for the contracting parties to create a joint economic development review council in compliance with section 715.692 of the Revised Code.

(D) Before the legislative authority of any of the contracting parties enacts an ordinance or resolution approving a contract to designate a joint economic development zone, the legislative authority of each of the contracting parties shall hold a public hearing concerning the contract and zone. Each legislative authority shall provide at least thirty days' public notice of the time and place of the public hearing in a newspaper of general circulation in the municipal corporation or township. During the thirty-day period prior to the public hearing, all of the following documents shall be available for public inspection in the office of the clerk of the legislative authority of a municipal corporation that is a contracting party and in the office of the fiscal officer of a township that is a contracting party:

- (1) A copy of the contract designating the zone;
- (2) A description of the area or areas to be included in the zone, including a map in sufficient detail to denote the specific boundaries of the area or areas;
- (3) An economic development plan for the zone that includes a schedule for the provision of any new, expanded, or additional services, facilities, or improvements.

A public hearing held under division (D) of this section shall allow for public comment and recommendations on the contract and zone. The contracting parties may include in the contract any of those recommendations prior to approval of the contract.

(E) After the public hearings required under division (D) of this section have been held and the economic development plan has been approved under division (D) of section 715.692 of the Revised Code, and before January 1, 2015, each contracting party may enact an ordinance or resolution approving the contract to designate a joint economic development zone. After each contracting party has enacted an ordinance or resolution, the clerk of the legislative authority of a municipal corporation that is a contracting party and the fiscal officer of a township that is a contracting party shall file with the board of elections of each county within which a contracting party is located a copy of the ordinance or resolution approving

the contract and shall direct the board of elections to submit the ordinance or resolution to the electors of the contracting party on the day of the next general, primary, or special election occurring at least ninety days after the ordinance or resolution is filed with the board of elections. If any of the contracting parties is a township, however, then only the township or townships shall submit the resolution to the electors. The board of elections shall not submit an ordinance or resolution filed under this division to the electors at any election occurring on or after January 1, 2015.

(F)(1) If a vote is required to approve a municipal corporation as a contracting party to a joint economic development zone under this section, the ballot shall be in the following form:

"Shall the ordinance of the legislative authority of the (city or village) of (name of contracting party) approving the contract with (name of each other contracting party) for the designation of a joint economic development zone be approved?"

	FOR THE ORDINANCE AND CONTRACT	"
	AGAINST THE ORDINANCE AND CONTRACT	

(2) If a vote is required to approve a township as a contracting party to a joint economic development zone under this section, the ballot shall be in the following form:

"Shall the resolution of the board of township trustees of the township of (name of contracting party) approving the contract with (name of each other contracting party) for the designation of a joint economic development zone be approved?"

	FOR THE RESOLUTION AND CONTRACT	"
	AGAINST THE RESOLUTION AND CONTRACT	

If a majority of the electors of each contracting party voting on the issue vote for the ordinance or resolution and contract, the ordinance or resolution shall become effective immediately and the contract shall go into effect immediately or in accordance with its terms.

(G)(1) A board of directors shall govern each joint economic development zone created under this section ~~715.691 of the Revised Code.~~

The members of the board shall be appointed as provided in the contract. Each of the contracting parties shall appoint three members to the board. Terms for each member shall be for two years, each term ending on the same day of the month of the year as did the term that it succeeds. A member may be reappointed to the board.

(2) Membership on the board is not the holding of a public office or employment within the meaning of any section of the Revised Code or any charter provision prohibiting the holding of other public office or employment. Membership on the board is not a direct or indirect interest in a contract or expenditure of money by a municipal corporation, township, county, or other political subdivision with which a member may be affiliated. Notwithstanding any provision of law or a charter to the contrary, no member of the board shall forfeit or be disqualified from holding any public office or employment by reason of membership on the board.

(3) The board is a public body for the purposes of section 121.22 of the Revised Code. Chapter 2744. of the Revised Code applies to the board and the zone.

(H) The contract may grant to the board of directors appointed under division (G) of this section the power to adopt a resolution to levy an income tax within the zone. The income tax shall be used for the purposes of the zone and for the purposes of the contracting parties pursuant to the contract. Not less than fifty per cent of the revenue from the tax shall be used solely to provide the new, expanded, or additional services, facilities, or improvements specified in the economic development plan until all such services, facilities, or improvements have been completed as specified in that plan. The income tax may be levied in the zone based on income earned by persons working within the zone and on the net profits of businesses located in the zone. The income tax is subject to Chapter 718. of the Revised Code, except that a vote shall be required by the electors residing in the zone to approve the rate of income tax unless a majority of the electors residing within the zone, as determined by the total number of votes cast in the zone for the office of governor at the most recent general election for that office, submit a petition to the board requesting that the election provided for in division (H)(1) of this section not be held. If no electors reside within the zone, then division (H)(3) of this section applies. The rate of the income tax shall be no higher than the highest rate being levied by a municipal corporation that is a party to the contract.

(1) The board of directors may levy an income tax at a rate that is not higher than the highest rate being levied by a municipal corporation that is a party to the contract, provided that the rate of the income tax is first

submitted to and approved by the electors of the zone at the succeeding regular or primary election, or a special election called by the board, occurring subsequent to ninety days after a certified copy of the resolution levying the income tax and calling for the election is filed with the board of elections. If the voters approve the levy of the income tax, the income tax shall be in force for the full period of the contract establishing the zone. No election shall be held under this section if a majority of the electors residing within the zone, determined as specified in division (H) of this section, submit a petition to that effect to the board of directors. Any increase in the rate of an income tax by the board of directors shall be approved by a vote of the electors of the zone and shall be in force for the remaining period of the contract establishing the zone.

(2) Whenever a zone is located in the territory of more than one contracting party, a majority vote of the electors in each of the several portions of the territory of the contracting parties constituting the zone approving the levy of the tax is required before it may be imposed under division (H) of this section.

(3) If no electors reside in the zone, no election for the approval or rejection of an income tax shall be held under this section, provided that where no electors reside in the zone, the rate of the income tax shall be no higher than the highest rate being levied by a municipal corporation that is a party to the contract.

(4) The board of directors of a zone levying an income tax shall enter into an agreement with one of the municipal corporations that is a party to the contract to administer, collect, and enforce the income tax on behalf of the zone.

(5) The board of directors of a zone shall publish or post public notice within the zone of any resolution adopted levying an income tax in the same manner required of municipal corporations under sections 731.21 and 731.25 of the Revised Code.

(I)(1) If for any reason a contracting party reverts to or has its boundaries changed so that it is classified as a township that is the entity succeeding to that contracting party, the township is considered to be a municipal corporation for the purposes of the contract for the full period of the contract establishing the joint economic development zone, except that if that contracting party is administering, collecting, and enforcing the income tax on behalf of the district as provided in division (H)(4) of this section, the contract shall be amended to allow one of the other contracting parties to administer, collect, and enforce that tax.

(2) Notwithstanding any other section of the Revised Code, if there is

any change in the boundaries of a township so that a municipal corporation once located within the township is no longer so located, the township shall remain in existence even though its remaining unincorporated area contains less than twenty-two square miles, if the township has been or becomes a party to a contract creating a joint economic development zone under this section or the contract creating that joint economic development zone under this section is terminated or repudiated for any reason by any party or person. The township shall continue its existing status in all respects, including having the same form of government and the same elected board of trustees as its governing body. The township shall continue to receive all of its tax levies and sources of income as a township in accordance with any section of the Revised Code, whether the levies and sources of income generate millage within the ten-mill limitation or in excess of the ten-mill limitation. The name of the township may be changed to the name of the contracting party appearing in the contract creating a joint economic development zone under this section, so long as the name does not conflict with any other name in the state that has been certified by the secretary of state. The township shall have all of the powers set out in sections 715.79, 715.80, and 715.81 of the Revised Code.

(J) If, after creating and operating a joint economic development zone under this section, a contracting party that did not levy a municipal income tax under Chapter 718. of the Revised Code levies such a tax, the tax shall not apply to the zone for the full period of the contract establishing the zone; if the board of directors of the zone has levied an income tax as provided in division (H) of this section.

(K) No substantial amendment may be made to any joint economic development zone contract after December 31, 2014.

Sec. 715.692. (A) As used in this section:

(1) "Assessed value" means the assessed value of a parcel listed on the most recent tax list and duplicate or, if the parcel is exempted from taxation, the list of exempt property, compiled by the county auditor under section 319.28 or 5713.08 of the Revised Code.

(2) "Business" means a sole proprietorship, a corporation for profit, a pass-through entity as defined in section 5733.04 of the Revised Code, the federal government, the state, the state's political subdivisions, a nonprofit organization, or a school district.

(3) "Contracting party" means a municipal corporation, county, or township that is a party to a joint economic development zone contract under section 715.691 of the Revised Code or, if the contract has not yet taken effect, will be a party to such a contract.

(4) A business "operates within" a zone if the net profits of the business or the income of employees of the business would be subject to an income tax levied within the zone.

(5) "Economic development plan" means the economic development plan required to be included in a joint economic development zone contract under division (C) of section 715.691 of the Revised Code.

(6) "Owner" means a partner of a partnership, a member of a limited liability company, a majority shareholder of an S corporation, a person with a majority ownership interest in a pass-through entity, or any officer, employee, or agent with authority to make decisions legally binding upon a business.

(7) "Record owner" means the person or persons in whose name a parcel is listed on the tax list or exempt list compiled by the county auditor under section 319.28 or 5713.08 of the Revised Code.

(8) "Substantial amendment" has the same meaning as in section 715.691 of the Revised Code.

(B) Before enacting ordinances or resolutions to approve a joint economic development zone contract under section 715.691 of the Revised Code or adopting a substantial amendment to such a contract, the contracting parties shall create a joint economic development review council. The purpose of the council is to review the economic development plan included in the joint economic development zone contract or amendment to the contract, and either approve the plan or disapprove the plan and provide recommendations to the contracting parties for ways in which the plan may be modified to meet the approval of the council.

The council is a public body for the purposes of section 121.22 of the Revised Code, and it is a public office for the purposes of section 149.43 of the Revised Code. Members of the council shall not be considered to be holding a direct or indirect interest in a contract or expenditure of money by a contracting party because of their affiliation with the council.

(C)(1) The county auditor of the county in which the largest portion of the territory of the zone is located shall serve as chairperson of the joint economic development council. The auditor shall continue in the office of chairperson until the council is dissolved under division (G) of this section or the boundaries of the joint economic development zone are reconfigured by the contracting parties in such a way that a different county contains the largest portion of the territory of the zone.

(2) The contracting parties shall appoint the other members of the council as follows:

(a) One appointed member shall be a person affiliated with an economic

development organization that provides services for, or advocates on behalf of, businesses operating within the zone or, if there are no businesses currently operating within the zone, businesses operating in the area surrounding the zone.

(b) One appointed member shall be a member of the public appointed by joint agreement of the contracting parties.

(c) Except as provided by division (C)(2)(d) of this section, four appointed members shall be owners of businesses operating within the zone or an individual designated by such an owner. The contracting parties shall first appoint the owners of the four businesses that employ the most persons within the zone. If one or more of these owners is unwilling or unable to serve as a member of the council or to designate an individual to serve in the owner's place, the contracting parties shall appoint the owner of the business that employs the next most number of persons within the zone until each position to be appointed under this division is filled. No business may have more than one owner or a designee thereof serving as a member of the council at any time.

(d) If there are not four owners of businesses operating within the zone who will accept an appointment or designate an individual to serve on the council as prescribed by division (C)(2)(c) of this section, the contracting parties shall appoint record owners of real property located within the zone to the remaining positions on the council. The contracting parties shall first appoint the record owner of the parcel or parcels with the greatest aggregate assessed value within the zone or an individual designated by that record owner. If the record owner is unwilling or unable to serve or designate an individual to serve as a member of the council, the contracting parties shall appoint the record owner of the parcel or parcels with the next greatest aggregate assessed value within the zone or an individual designated by that record owner until each position on the council is filled. If there are not enough record owners of real property located within the zone who will accept an appointment or designate an individual to serve on the council as prescribed by this division, the number of members of the council shall be reduced accordingly.

(D)(1) The joint economic development review council shall hold at least one public meeting before ordinances or resolutions are enacted by the contracting parties to approve the contract or a substantial amendment to the contract. The chairperson shall provide public notice of the time and place of each meeting in a newspaper of general circulation in the area or areas to be included in the zone. Attendance by the chairperson and at least one-half of the appointed members of the council constitutes a quorum to conduct the

business of the council.

(2) At the meeting, the council shall review the economic development plan for the zone and consider the question of whether the plan is in the best interests of the zone. The council shall allow each contracting party, or a representative thereof, the opportunity to present testimony on the economic development plan and on any other relevant provisions of the joint economic development zone contract. The council shall also allow time, during the meeting or meetings, for public comment and recommendations on the economic development plan and the joint economic development zone. The council may hold an executive session in the manner provided in section 122.22 of the Revised Code.

(3) If the council, by majority vote of the membership of the council, determines that the plan is in the best interests of the zone, the plan is thereby approved and the ordinances or resolutions approving the contract may be enacted as provided in section 715.691 of the Revised Code; otherwise, the plan is not approved and such ordinances or resolutions may not be enacted. If the plan is not approved, the council shall provide recommendations to the contracting parties for ways in which the economic development plan may be modified to meet the approval of the council. Such recommendations shall be in writing and shall be sent to each contracting party within fourteen days after the vote of the council on the economic development plan.

(E) The joint economic development review council shall dissolve by operation of law upon approving the economic development plan.

(F) The contracting parties shall make appropriations as are necessary to pay the costs incurred by the council in the exercise of its functions under this section. The costs incurred by a council in any year shall not exceed ten thousand dollars.

(G) If, on the effective date of H.B. 289 of the 130th general assembly, the contracting parties to a joint economic development zone contract have enacted ordinances or resolutions approving the contract but the contract has not yet been submitted to the electors under division (F) of section 715.691 of the Revised Code, the contracting parties shall recall the contract from the county board of elections and comply with this section as if the contracting parties had not yet enacted ordinances or resolutions approving the contract.

Sec. 715.771. Upon the creation of or addition to a joint economic development district under section 715.72 or 715.761 of the Revised Code, one of the contracting parties shall file a copy of each of the documents described in divisions (A) to (G) of section 715.76 or division (C) of section 715.761 of the Revised Code, as applicable, with the director of

development.

Sec. 715.84. (A) As used in this section:

(1) "Contracting party" means a municipal corporation that has entered into a municipal utility district contract or any party succeeding to such a municipal corporation.

(2) "Contract for utility services" means a contract under which a municipal corporation agrees to provide to another municipal corporation water, sewer, electric, or other utility services necessary to the public health, safety, and welfare.

(3) "Municipal utility district contract" means a contract described in and entered into under division (B) of this section.

(4) "District" means a municipal utility district designated under this section.

(B) Two or more municipal corporations may enter into a contract whereby they agree to share in the costs of improvements for an area or areas located in one or more of the contracting parties that they designate as a municipal utility district for the purpose of facilitating new or expanded growth for commercial or economic development in the state. Except as otherwise provided in division (I) of this section, the contract and district shall meet the requirements of divisions (B) to (H) of this section.

(C) The contract shall set forth each contracting party's contribution to the municipal utility district. The contributions may be in any form that the contracting parties agree to, subject to divisions (G) and (I) of this section, and may include, but are not limited to, the provision of services, money, or equipment. The contract may provide for the contracting parties to distribute among themselves, in the manner they agree to, any municipal income tax revenues derived from the income earned by persons employed by businesses that locate within the district after it is designated by the contracting parties and from the net profits of such businesses. Except as provided in divisions (G) and (I) of this section, the contract may be amended, renewed, or terminated with the consent of the contracting parties.

(D) Before the legislative authority of any of the contracting parties enacts an ordinance approving a contract to designate a municipal utility district, the legislative authority of each of the contracting parties shall hold a public hearing concerning the contract and district. Each such legislative authority shall provide at least thirty days' public notice of the time and place of the public hearing in a newspaper of general circulation in the municipal corporation. During the thirty-day period prior to the public hearing, all of the following documents shall be available for public inspection in the office of the clerk of the legislative authority of each of the

contracting parties:

(1) A copy of the contract designating the district;

(2) A description of the area or areas to be included in the district, including a map in sufficient detail to denote the specific boundaries of the area or areas;

(3) An economic development plan for the district that includes a schedule for the provision of any new, expanded, or additional services, facilities, or improvements.

A public hearing held under division (D) of this section shall allow for public comment and recommendations on the contract and district. The contracting parties may include in the contract any of those recommendations prior to approval of the contract.

(E) After the public hearings required under division (D) of this section have been held, each contracting party may enact an ordinance approving the contract to designate a municipal utility district. After each contracting party has enacted such an ordinance, the clerk of the legislative authority of each contracting party shall file with the board of elections of each county within which a contracting party is located a copy of the ordinance approving the contract and shall direct the board of elections to submit the ordinance to the electors of the contracting party on the day of the next general, primary, or special election occurring at least ninety days after the ordinance is filed with the board of elections.

(F) The ballot shall be in the following form:

"Shall the ordinance of the legislative authority of the (city or village) of (name of contracting party) approving the contract with (name of each other contracting party) for the designation of a municipal utility district be approved?"

	<u>FOR THE ORDINANCE AND CONTRACT</u>	"
	<u>AGAINST THE ORDINANCE AND CONTRACT</u>	

If a majority of the electors of each contracting party voting on the issue vote for the ordinance and contract, the ordinance shall become effective immediately and the contract shall go into effect immediately or in accordance with its terms.

(G) If two or more contracting parties previously have entered into a separate contract for utility services, then amendment, renewal, or termination of the separate contract for utility services shall not constitute a

part of the consideration for a municipal utility district contract unless the legislative authority of each contracting party determines all of the following:

(1) That the creation of the municipal utility district will facilitate new or expanded growth for commercial or economic development in this state;

(2) That substantial consideration exists to support the municipal utility district contract;

(3) That the contracting parties are entering into the municipal utility district contract freely and without duress or coercion related to the amendment, renewal, or termination of the separate contract for utility services.

(H) A municipal utility district contract that does not satisfy division (G) of this section is void and unenforceable. If the contract provides for the extension of utility service or the provision of utility service at a lower rate than is currently in effect, any action claiming duress or coercion relating to a municipal utility district contract may be brought only by a contracting party, and must be brought before the contracting parties enter into the municipal utility district contract. The signing of the municipal utility district contract as authorized by the contracting parties is conclusive evidence as to the determinations set forth under division (G) of this section.

(I) If one of the contracting parties is an impacted city as defined in division (C) of section 1728.01 of the Revised Code, then divisions (D) to (F) of this section shall not apply to the municipal utility district contract or to the municipal utility district to which that contract relates unless the contracting parties agree that those divisions shall apply.

(J) Joint economic development zones created under section 715.69 of the Revised Code as that section existed before its repeal by H.B. 289 of the 130th general assembly shall henceforth be known as municipal utility districts and shall be subject to this section without any action of the contracting parties to such a joint economic development zone contract. The contracting parties to a joint economic development zone contract that is pending a public hearing or approval of electors under section 715.69 of the Revised Code on the effective date of H.B. 289 of the 130th general assembly may continue the process of approving the contract as provided in this section with the same force and effect as if the proceedings were conducted pursuant to section 715.69 of the Revised Code.

SECTION 2. That existing sections 9.482, 715.691, and 715.771 and section 715.69 of the Revised Code are hereby repealed.

SECTION 3. This act is an emergency measure necessary for the immediate preservation of the public peace, health, and safety. The reason for such necessity is that enactment into law at the earliest possible time will prevent the unfair imposition of income taxes by local governments through the use of joint economic development zones. Therefore, this act goes into immediate effect.

Speaker _____ *of the House of Representatives.*

President _____ *of the Senate.*

Passed _____, 20____

Approved _____, 20____

Governor.

Sub. H. B. No. 289

130th G.A.

The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

Director, Legislative Service Commission.

Filed in the office of the Secretary of State at Columbus, Ohio, on the ___ day of _____, A. D. 20____.

Secretary of State.

File No. _____ Effective Date _____