

**As Passed by the Senate**

**132nd General Assembly**

**Regular Session**

**2017-2018**

**Sub. H. B. No. 69**

**Representative Cupp**

**Cosponsors: Representatives Blessing, Dever, Hambley, Hill, Faber, Seitz, Arndt, Carfagna, Anielski, Antonio, Barnes, Brenner, Edwards, Galonski, Ginter, Holmes, Householder, Kent, Manning, O'Brien, Patterson, Patton, Reineke, Riedel, Rogers, Slaby, Sweeney, Thompson, West, Young**

**Senators Brown, Dolan, Eklund, Hoagland, Huffman, Lehner, Manning, O'Brien, Oelslager, Sykes, Terhar, Wilson, Yuko**

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**A BILL**

To amend sections 715.691, 5705.03, 5709.40,	1
5709.634, 5739.021, 5739.023, and 5739.026 of	2
the Revised Code and to amend Sections 387.10	3
and 387.20 of Am. Sub. H.B. 49 of the 132nd	4
General Assembly to require reimbursement of	5
certain township fire and emergency medical	6
service levy revenue forgone because of the	7
creation of a municipal tax increment financing	8
district, to authorize subdivisions to remove	9
territory from existing joint economic	10
development zones (JEDZs), to authorize	11
townships to enter into enterprise zone	12
agreements with retail businesses with the	13
approval of the affected school district, to	14
allow a county or transit authority to levy	15
sales tax in increments of 0.25%, to modify the	16
procedures by which resolutions proposing the	17
levy of property taxes are submitted to	18

electors, and to increase the appropriation for 19  
the Medicaid Local Sales Tax Transition Fund. 20

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

**Section 1.** That sections 715.691, 5705.03, 5709.40, 21  
5709.634, 5739.021, 5739.023, and 5739.026 of the Revised Code 22  
be amended to read as follows: 23

**Sec. 715.691.** (A) As used in this section: 24

(1) "Contracting party" means a municipal corporation that 25  
has entered into a joint economic development zone contract or 26  
any party succeeding to the municipal corporation, or a township 27  
that entered into a joint economic development zone contract 28  
with a municipal corporation. 29

(2) "Zone" means a joint economic development zone 30  
designated under this section. 31

(3) "Substantial amendment" means an amendment to a joint 32  
economic development zone contract that increases the rate of 33  
municipal income tax that may be imposed within the zone, 34  
changes the purposes for which municipal income tax revenue 35  
derived from the zone may be used, or ~~changes the area or areas~~ 36  
~~included in~~ adds new territory to the zone. 37

(B) This section provides procedures and requirements for 38  
creating and operating a joint economic development zone. This 39  
section applies only if one of the contracting parties to the 40  
zone does not levy a municipal income tax under Chapter 718. of 41  
the Revised Code. 42

At any time before January 1, 2015, two or more municipal 43

corporations or one or more townships and one or more municipal 44  
corporations may enter into a contract whereby they agree to 45  
share in the costs of improvements for an area or areas located 46  
in one or more of the contracting parties that they designate as 47  
a joint economic development zone for the purpose of 48  
facilitating new or expanded growth for commercial or economic 49  
development in the state. The contract and zone shall meet the 50  
requirements of divisions (B) to (J) of this section. 51

(C) The contract shall set forth each contracting party's 52  
contribution to the joint economic development zone. The 53  
contributions may be in any form that the contracting parties 54  
agree to, and may include, but are not limited to, the provision 55  
of services, money, or equipment. The contract may be amended, 56  
renewed, or terminated with the consent of the contracting 57  
parties, subject to division (K) of this section. The contract 58  
shall continue in existence throughout the term it specifies and 59  
shall be binding on the contracting parties and on any entities 60  
succeeding to the contracting parties. If the contract is 61  
approved by the electors of any contracting party under division 62  
(F) of this section or substantially amended after the effective 63  
date of H.B. 289 of the 130th general assembly, June 5, 2014, 64  
the contracting parties shall include within the contract or the 65  
amendment to the contract an economic development plan for the 66  
zone, a schedule for the implementation or provision of any new, 67  
expanded, or additional services, facilities, or improvements 68  
within the zone or in the area surrounding the zone, and any 69  
provisions necessary for the contracting parties to create a 70  
joint economic development review council in compliance with 71  
section 715.692 of the Revised Code. 72

(D) Before the legislative authority of any of the 73  
contracting parties enacts an ordinance or resolution approving 74

a contract to designate a joint economic development zone, the 75  
legislative authority of each of the contracting parties shall 76  
hold a public hearing concerning the contract and zone. Each 77  
legislative authority shall provide at least thirty days' public 78  
notice of the time and place of the public hearing in a 79  
newspaper of general circulation in the municipal corporation or 80  
township. During the thirty-day period prior to the public 81  
hearing, all of the following documents shall be available for 82  
public inspection in the office of the clerk of the legislative 83  
authority of a municipal corporation that is a contracting party 84  
and in the office of the fiscal officer of a township that is a 85  
contracting party: 86

(1) A copy of the contract designating the zone; 87

(2) A description of the area or areas to be included in 88  
the zone, including a map in sufficient detail to denote the 89  
specific boundaries of the area or areas; 90

(3) An economic development plan for the zone that 91  
includes a schedule for the provision of any new, expanded, or 92  
additional services, facilities, or improvements. 93

A public hearing held under division (D) of this section 94  
shall allow for public comment and recommendations on the 95  
contract and zone. The contracting parties may include in the 96  
contract any of those recommendations prior to approval of the 97  
contract. 98

(E) After the public hearings required under division (D) 99  
of this section have been held and the economic development plan 100  
has been approved under division (D) of section 715.692 of the 101  
Revised Code, and before January 1, 2015, each contracting party 102  
may enact an ordinance or resolution approving the contract to 103

designate a joint economic development zone. After each 104  
contracting party has enacted an ordinance or resolution, the 105  
clerk of the legislative authority of a municipal corporation 106  
that is a contracting party and the fiscal officer of a township 107  
that is a contracting party shall file with the board of 108  
elections of each county within which a contracting party is 109  
located a copy of the ordinance or resolution approving the 110  
contract and shall direct the board of elections to submit the 111  
ordinance or resolution to the electors of the contracting party 112  
on the day of the next general, primary, or special election 113  
occurring at least ninety days after the ordinance or resolution 114  
is filed with the board of elections. If any of the contracting 115  
parties is a township, however, then only the township or 116  
townships shall submit the resolution to the electors. The board 117  
of elections shall not submit an ordinance or resolution filed 118  
under this division to the electors at any election occurring on 119  
or after January 1, 2015. 120

(F) (1) If a vote is required to approve a municipal 121  
corporation as a contracting party to a joint economic 122  
development zone under this section, the ballot shall be in the 123  
following form: 124

"Shall the ordinance of the legislative authority of the 125  
(city or village) of (name of contracting party) approving the 126  
contract with (name of each other contracting party) for the 127  
designation of a joint economic development zone be approved? 128

FOR THE ORDINANCE AND CONTRACT
AGAINST THE ORDINANCE AND CONTRACT

" 132

(2) If a vote is required to approve a township as a 133  
contracting party to a joint economic development zone under 134  
this section, the ballot shall be in the following form: 135

"Shall the resolution of the board of township trustees of 136  
the township of (name of contracting party) approving the 137  
contract with (name of each other contracting party) for the 138  
designation of a joint economic development zone be approved? 139

FOR THE RESOLUTION AND CONTRACT
AGAINST THE RESOLUTION AND CONTRACT

"

If a majority of the electors of each contracting party 144  
voting on the issue vote for the ordinance or resolution and 145  
contract, the ordinance or resolution shall become effective 146  
immediately and the contract shall go into effect immediately or 147  
in accordance with its terms. 148

(G) (1) A board of directors shall govern each joint 149  
economic development zone created under this section. The 150  
members of the board shall be appointed as provided in the 151  
contract. Each of the contracting parties shall appoint three 152  
members to the board. Terms for each member shall be for two 153  
years, each term ending on the same day of the month of the year 154  
as did the term that it succeeds. A member may be reappointed to 155  
the board. 156

(2) Membership on the board is not the holding of a public 157  
office or employment within the meaning of any section of the 158  
Revised Code or any charter provision prohibiting the holding of 159  
other public office or employment. Membership on the board is 160  
not a direct or indirect interest in a contract or expenditure 161

of money by a municipal corporation, township, county, or other 162  
political subdivision with which a member may be affiliated. 163  
Notwithstanding any provision of law or a charter to the 164  
contrary, no member of the board shall forfeit or be 165  
disqualified from holding any public office or employment by 166  
reason of membership on the board. 167

(3) The board is a public body for the purposes of section 168  
121.22 of the Revised Code. Chapter 2744. of the Revised Code 169  
applies to the board and the zone. 170

(H) The contract may grant to the board of directors 171  
appointed under division (G) of this section the power to adopt 172  
a resolution to levy an income tax within the zone. The income 173  
tax shall be used for the purposes of the zone and for the 174  
purposes of the contracting parties pursuant to the contract. 175  
Not less than fifty per cent of the revenue from the tax shall 176  
be used solely to provide the new, expanded, or additional 177  
services, facilities, or improvements specified in the economic 178  
development plan until all such services, facilities, or 179  
improvements have been completed as specified in that plan. The 180  
income tax may be levied in the zone based on income earned by 181  
persons working within the zone and on the net profits of 182  
businesses located in the zone. The income tax is subject to 183  
Chapter 718. of the Revised Code, except that a vote shall be 184  
required by the electors residing in the zone to approve the 185  
rate of income tax unless a majority of the electors residing 186  
within the zone, as determined by the total number of votes cast 187  
in the zone for the office of governor at the most recent 188  
general election for that office, submit a petition to the board 189  
requesting that the election provided for in division (H)(1) of 190  
this section not be held. If no electors reside within the zone, 191  
then division (H)(3) of this section applies. The rate of the 192

income tax shall be no higher than the highest rate being levied 193  
by a municipal corporation that is a party to the contract. 194

(1) The board of directors may levy an income tax at a 195  
rate that is not higher than the highest rate being levied by a 196  
municipal corporation that is a party to the contract, provided 197  
that the rate of the income tax is first submitted to and 198  
approved by the electors of the zone at the succeeding regular 199  
or primary election, or a special election called by the board, 200  
occurring subsequent to ninety days after a certified copy of 201  
the resolution levying the income tax and calling for the 202  
election is filed with the board of elections. If the voters 203  
approve the levy of the income tax, the income tax shall be in 204  
force for the full period of the contract establishing the zone. 205  
No election shall be held under this section if a majority of 206  
the electors residing within the zone, determined as specified 207  
in division (H) of this section, submit a petition to that 208  
effect to the board of directors. Any increase in the rate of an 209  
income tax by the board of directors shall be approved by a vote 210  
of the electors of the zone and shall be in force for the 211  
remaining period of the contract establishing the zone. 212

(2) Whenever a zone is located in the territory of more 213  
than one contracting party, a majority vote of the electors in 214  
each of the several portions of the territory of the contracting 215  
parties constituting the zone approving the levy of the tax is 216  
required before it may be imposed under division (H) of this 217  
section. 218

(3) If no electors reside in the zone, no election for the 219  
approval or rejection of an income tax shall be held under this 220  
section, provided that where no electors reside in the zone, the 221  
rate of the income tax shall be no higher than the highest rate 222



being levied by a municipal corporation that is a party to the 223  
contract. 224

(4) The board of directors of a zone levying an income tax 225  
shall enter into an agreement with one of the municipal 226  
corporations that is a party to the contract to administer, 227  
collect, and enforce the income tax on behalf of the zone. 228

(5) The board of directors of a zone shall publish or post 229  
public notice within the zone of any resolution adopted levying 230  
an income tax in the same manner required of municipal 231  
corporations under sections 731.21 and 731.25 of the Revised 232  
Code. 233

(I) (1) If for any reason a contracting party reverts to or 234  
has its boundaries changed so that it is classified as a 235  
township that is the entity succeeding to that contracting 236  
party, the township is considered to be a municipal corporation 237  
for the purposes of the contract for the full period of the 238  
contract establishing the joint economic development zone, 239  
except that if that contracting party is administering, 240  
collecting, and enforcing the income tax on behalf of the 241  
district as provided in division (H) (4) of this section, the 242  
contract shall be amended to allow one of the other contracting 243  
parties to administer, collect, and enforce that tax. 244

(2) Notwithstanding any other section of the Revised Code, 245  
if there is any change in the boundaries of a township so that a 246  
municipal corporation once located within the township is no 247  
longer so located, the township shall remain in existence even 248  
though its remaining unincorporated area contains less than 249  
twenty-two square miles, if the township has been or becomes a 250  
party to a contract creating a joint economic development zone 251  
under this section or the contract creating that joint economic 252

development zone under this section is terminated or repudiated 253  
for any reason by any party or person. The township shall 254  
continue its existing status in all respects, including having 255  
the same form of government and the same elected board of 256  
trustees as its governing body. The township shall continue to 257  
receive all of its tax levies and sources of income as a 258  
township in accordance with any section of the Revised Code, 259  
whether the levies and sources of income generate millage within 260  
the ten-mill limitation or in excess of the ten-mill limitation. 261  
The name of the township may be changed to the name of the 262  
contracting party appearing in the contract creating a joint 263  
economic development zone under this section, so long as the 264  
name does not conflict with any other name in the state that has 265  
been certified by the secretary of state. The township shall 266  
have all of the powers set out in sections 715.79, 715.80, and 267  
715.81 of the Revised Code. 268

(J) If, after creating and operating a joint economic 269  
development zone under this section, a contracting party that 270  
did not levy a municipal income tax under Chapter 718. of the 271  
Revised Code levies such a tax, the tax shall not apply to the 272  
zone for the full period of the contract establishing the zone 273  
if the board of directors of the zone has levied an income tax 274  
as provided in division (H) of this section. 275

(K) No substantial amendment may be made to any joint 276  
economic development zone contract after December 31, 2014. 277

**Sec. 5705.03.** (A) The taxing authority of each subdivision 278  
may levy taxes annually, subject to the limitations of sections 279  
5705.01 to 5705.47 of the Revised Code, on the real and personal 280  
property within the subdivision for the purpose of paying the 281  
current operating expenses of the subdivision and acquiring or 282

constructing permanent improvements. The taxing authority of 283  
each subdivision and taxing unit shall, subject to the 284  
limitations of such sections, levy such taxes annually as are 285  
necessary to pay the interest and sinking fund on and retire at 286  
maturity the bonds, notes, and certificates of indebtedness of 287  
such subdivision and taxing unit, including levies in 288  
anticipation of which the subdivision or taxing unit has 289  
incurred indebtedness. 290

(B) (1) When a taxing authority determines that it is 291  
necessary to levy a tax outside the ten-mill limitation for any 292  
purpose authorized by the Revised Code, the taxing authority 293  
shall certify to the county auditor a resolution or ordinance 294  
requesting that the county auditor certify to the taxing 295  
authority the total current tax valuation of the subdivision, 296  
and the number of mills required to generate a specified amount 297  
of revenue, or the dollar amount of revenue that would be 298  
generated by a specified number of mills. The resolution or 299  
ordinance shall state all of the following: 300

(a) The purpose of the tax; 301

(b) Whether the tax is an additional levy, a renewal or a 302  
replacement of an existing tax, or a renewal or replacement of 303  
an existing tax with an increase or a decrease; 304

(c) The section of the Revised Code authorizing submission 305  
of the question of the tax; 306

(d) The term of years of the tax or if the tax is for a 307  
continuing period of time; 308

(e) That the tax is to be levied upon the entire territory 309  
of the subdivision or, if authorized by the Revised Code, a 310  
description of the portion of the territory of the subdivision 311

in which the tax is to be levied; 312

(f) The date of the election at which the question of the 313  
tax shall appear on the ballot; 314

(g) That the ballot measure shall be submitted to the 315  
entire territory of the subdivision or, if authorized by the 316  
Revised Code, a description of the portion of the territory of 317  
the subdivision to which the ballot measure shall be submitted; 318

(h) The tax year in which the tax will first be levied and 319  
the calendar year in which the tax will first be collected; 320

(i) Each such county in which the subdivision has 321  
territory. 322

If a subdivision is located in more than one county, the 323  
county auditor shall obtain from the county auditor of each 324  
other county in which the subdivision is located the current tax 325  
valuation for the portion of the subdivision in that county. The 326  
county auditor shall issue the certification to the taxing 327  
authority within ten days after receiving the taxing authority's 328  
resolution or ordinance requesting it. 329

(2) When considering the tangible personal property 330  
component of the tax valuation of the subdivision, the county 331  
auditor shall take into account the assessment percentages 332  
prescribed in section 5711.22 of the Revised Code. The tax 333  
commissioner may issue rules, orders, or instructions directing 334  
how the assessment percentages must be utilized. 335

(3) Upon receiving the certification from the county 336  
auditor, the taxing authority may adopt a resolution or 337  
ordinance stating the rate of the tax levy, expressed in mills 338  
for each one dollar in tax valuation as estimated by the county 339  
auditor, and that the taxing authority will proceed with the 340

submission of the question of the tax to electors. The taxing 341  
authority shall certify this resolution or ordinance, a copy of 342  
the county auditor's certification, and the resolution or 343  
ordinance the taxing authority adopted under division (B) (1) of 344  
this section ~~to the county auditor and~~ to the proper county 345  
board of elections in the manner and within the time prescribed 346  
by the section of the Revised Code governing submission of the 347  
question. The county board of elections shall not submit the 348  
question of the tax to electors unless a copy of the county 349  
auditor's certification accompanies the resolutions or 350  
ordinances the taxing authority certifies to the board. Before 351  
requesting a taxing authority to submit a tax levy, any agency 352  
or authority authorized to make that request shall first request 353  
the certification from the county auditor provided under this 354  
section. 355

(4) This division is supplemental to, and not in 356  
derogation of, any similar requirement governing the 357  
certification by the county auditor of the tax valuation of a 358  
subdivision or necessary tax rates for the purposes of the 359  
submission of the question of a tax in excess of the ten-mill 360  
limitation, including sections 133.18 and 5705.195 of the 361  
Revised Code. 362

(C) All taxes levied on property shall be extended on the 363  
tax list and duplicate by the county auditor of the county in 364  
which the property is located, and shall be collected by the 365  
county treasurer of such county in the same manner and under the 366  
same laws and rules as are prescribed for the assessment and 367  
collection of county taxes. The proceeds of any tax levied by or 368  
for any subdivision when received by its fiscal officer shall be 369  
deposited in its treasury to the credit of the appropriate fund. 370

<b>Sec. 5709.40.</b> (A) As used in this section:	371
(1) "Blighted area" and "impacted city" have the same	372
meanings as in section 1728.01 of the Revised Code.	373
(2) "Business day" means a day of the week excluding	374
Saturday, Sunday, and a legal holiday as defined under section	375
1.14 of the Revised Code.	376
(3) "Housing renovation" means a project carried out for	377
residential purposes.	378
(4) "Improvement" means the increase in the assessed value	379
of any real property that would first appear on the tax list and	380
duplicate of real and public utility property after the	381
effective date of an ordinance adopted under this section were	382
it not for the exemption granted by that ordinance.	383
(5) "Incentive district" means an area not more than three	384
hundred acres in size enclosed by a continuous boundary in which	385
a project is being, or will be, undertaken and having one or	386
more of the following distress characteristics:	387
(a) At least fifty-one per cent of the residents of the	388
district have incomes of less than eighty per cent of the median	389
income of residents of the political subdivision in which the	390
district is located, as determined in the same manner specified	391
under section 119(b) of the "Housing and Community Development	392
Act of 1974," 88 Stat. 633, 42 U.S.C. 5318, as amended;	393
(b) The average rate of unemployment in the district	394
during the most recent twelve-month period for which data are	395
available is equal to at least one hundred fifty per cent of the	396
average rate of unemployment for this state for the same period.	397
(c) At least twenty per cent of the people residing in the	398

district live at or below the poverty level as defined in the 399  
federal Housing and Community Development Act of 1974, 42 U.S.C. 400  
5301, as amended, and regulations adopted pursuant to that act. 401

(d) The district is a blighted area. 402

(e) The district is in a situational distress area as 403  
designated by the director of development services under 404  
division (F) of section 122.23 of the Revised Code. 405

(f) As certified by the engineer for the political 406  
subdivision, the public infrastructure serving the district is 407  
inadequate to meet the development needs of the district as 408  
evidenced by a written economic development plan or urban 409  
renewal plan for the district that has been adopted by the 410  
legislative authority of the subdivision. 411

(g) The district is comprised entirely of unimproved land 412  
that is located in a distressed area as defined in section 413  
122.23 of the Revised Code. 414

(6) "Project" means development activities undertaken on 415  
one or more parcels, including, but not limited to, 416  
construction, expansion, and alteration of buildings or 417  
structures, demolition, remediation, and site development, and 418  
any building or structure that results from those activities. 419

(7) "Public infrastructure improvement" includes, but is 420  
not limited to, public roads and highways; water and sewer 421  
lines; the continued maintenance of those public roads and 422  
highways and water and sewer lines; environmental remediation; 423  
land acquisition, including acquisition in aid of industry, 424  
commerce, distribution, or research; demolition, including 425  
demolition on private property when determined to be necessary 426  
for economic development purposes; stormwater and flood 427

remediation projects, including such projects on private 428  
property when determined to be necessary for public health, 429  
safety, and welfare; the provision of gas, electric, and 430  
communications service facilities, including the provision of 431  
gas or electric service facilities owned by nongovernmental 432  
entities when such improvements are determined to be necessary 433  
for economic development purposes; and the enhancement of public 434  
waterways through improvements that allow for greater public 435  
access. 436

(B) The legislative authority of a municipal corporation, 437  
by ordinance, may declare improvements to certain parcels of 438  
real property located in the municipal corporation to be a 439  
public purpose. Improvements with respect to a parcel that is 440  
used or to be used for residential purposes may be declared a 441  
public purpose under this division only if the parcel is located 442  
in a blighted area of an impacted city. For this purpose, 443  
"parcel that is used or to be used for residential purposes" 444  
means a parcel that, as improved, is used or to be used for 445  
purposes that would cause the tax commissioner to classify the 446  
parcel as residential property in accordance with rules adopted 447  
by the commissioner under section 5713.041 of the Revised Code. 448  
Except with the approval under division (D) of this section of 449  
the board of education of each city, local, or exempted village 450  
school district within which the improvements are located, not 451  
more than seventy-five per cent of an improvement thus declared 452  
to be a public purpose may be exempted from real property 453  
taxation for a period of not more than ten years. The ordinance 454  
shall specify the percentage of the improvement to be exempted 455  
from taxation and the life of the exemption. 456

An ordinance adopted or amended under this division shall 457  
designate the specific public infrastructure improvements made, 458



to be made, or in the process of being made by the municipal 459  
corporation that directly benefit, or that once made will 460  
directly benefit, the parcels for which improvements are 461  
declared to be a public purpose. The service payments provided 462  
for in section 5709.42 of the Revised Code shall be used to 463  
finance the public infrastructure improvements designated in the 464  
ordinance, for the purpose described in division (D)(1) of this 465  
section or as provided in section 5709.43 of the Revised Code. 466

(C)(1) The legislative authority of a municipal 467  
corporation may adopt an ordinance creating an incentive 468  
district and declaring improvements to parcels within the 469  
district to be a public purpose and, except as provided in 470  
division (F) of this section, exempt from taxation as provided 471  
in this section, but no legislative authority of a municipal 472  
corporation that has a population that exceeds twenty-five 473  
thousand, as shown by the most recent federal decennial census, 474  
shall adopt an ordinance that creates an incentive district if 475  
the sum of the taxable value of real property in the proposed 476  
district for the preceding tax year and the taxable value of all 477  
real property in the municipal corporation that would have been 478  
taxable in the preceding year were it not for the fact that the 479  
property was in an existing incentive district and therefore 480  
exempt from taxation exceeds twenty-five per cent of the taxable 481  
value of real property in the municipal corporation for the 482  
preceding tax year. The ordinance shall delineate the boundary 483  
of the district and specifically identify each parcel within the 484  
district. A district may not include any parcel that is or has 485  
been exempted from taxation under division (B) of this section 486  
or that is or has been within another district created under 487  
this division. An ordinance may create more than one such 488  
district, and more than one ordinance may be adopted under 489

division (C) (1) of this section. 490

(2) Not later than thirty days prior to adopting an 491  
ordinance under division (C) (1) of this section, if the 492  
municipal corporation intends to apply for exemptions from 493  
taxation under section 5709.911 of the Revised Code on behalf of 494  
owners of real property located within the proposed incentive 495  
district, the legislative authority of a municipal corporation 496  
shall conduct a public hearing on the proposed ordinance. Not 497  
later than thirty days prior to the public hearing, the 498  
legislative authority shall give notice of the public hearing 499  
and the proposed ordinance by first class mail to every real 500  
property owner whose property is located within the boundaries 501  
of the proposed incentive district that is the subject of the 502  
proposed ordinance. 503

(3) (a) An ordinance adopted under division (C) (1) of this 504  
section shall specify the life of the incentive district and the 505  
percentage of the improvements to be exempted, shall designate 506  
the public infrastructure improvements made, to be made, or in 507  
the process of being made, that benefit or serve, or, once made, 508  
will benefit or serve parcels in the district. The ordinance 509  
also shall identify one or more specific projects being, or to 510  
be, undertaken in the district that place additional demand on 511  
the public infrastructure improvements designated in the 512  
ordinance. The project identified may, but need not be, the 513  
project under division (C) (3) (b) of this section that places 514  
real property in use for commercial or industrial purposes. 515  
Except as otherwise permitted under that division, the service 516  
payments provided for in section 5709.42 of the Revised Code 517  
shall be used to finance the designated public infrastructure 518  
improvements, for the purpose described in division (D) (1) ~~or~~, 519  
(E), or (F) of this section, or as provided in section 5709.43 520

of the Revised Code. 521

An ordinance adopted under division (C)(1) of this section 522  
on or after March 30, 2006, shall not designate police or fire 523  
equipment as public infrastructure improvements, and no service 524  
payment provided for in section 5709.42 of the Revised Code and 525  
received by the municipal corporation under the ordinance shall 526  
be used for police or fire equipment. 527

(b) An ordinance adopted under division (C)(1) of this 528  
section may authorize the use of service payments provided for 529  
in section 5709.42 of the Revised Code for the purpose of 530  
housing renovations within the incentive district, provided that 531  
the ordinance also designates public infrastructure improvements 532  
that benefit or serve the district, and that a project within 533  
the district places real property in use for commercial or 534  
industrial purposes. Service payments may be used to finance or 535  
support loans, deferred loans, and grants to persons for the 536  
purpose of housing renovations within the district. The 537  
ordinance shall designate the parcels within the district that 538  
are eligible for housing renovation. The ordinance shall state 539  
separately the amounts or the percentages of the expected 540  
aggregate service payments that are designated for each public 541  
infrastructure improvement and for the general purpose of 542  
housing renovations. 543

(4) Except with the approval of the board of education of 544  
each city, local, or exempted village school district within the 545  
territory of which the incentive district is or will be located, 546  
and subject to division (E) of this section, the life of an 547  
incentive district shall not exceed ten years, and the 548  
percentage of improvements to be exempted shall not exceed 549  
seventy-five per cent. With approval of the board of education, 550

the life of a district may be not more than thirty years, and 551  
the percentage of improvements to be exempted may be not more 552  
than one hundred per cent. The approval of a board of education 553  
shall be obtained in the manner provided in division (D) of this 554  
section. 555

(D) (1) If the ordinance declaring improvements to a parcel 556  
to be a public purpose or creating an incentive district 557  
specifies that payments in lieu of taxes provided for in section 558  
5709.42 of the Revised Code shall be paid to the city, local, or 559  
exempted village, and joint vocational school district in which 560  
the parcel or incentive district is located in the amount of the 561  
taxes that would have been payable to the school district if the 562  
improvements had not been exempted from taxation, the percentage 563  
of the improvement that may be exempted from taxation may exceed 564  
seventy-five per cent, and the exemption may be granted for up 565  
to thirty years, without the approval of the board of education 566  
as otherwise required under division (D) (2) of this section. 567

(2) Improvements with respect to a parcel may be exempted 568  
from taxation under division (B) of this section, and 569  
improvements to parcels within an incentive district may be 570  
exempted from taxation under division (C) of this section, for 571  
up to ten years or, with the approval under this paragraph of 572  
the board of education of the city, local, or exempted village 573  
school district within which the parcel or district is located, 574  
for up to thirty years. The percentage of the improvement 575  
exempted from taxation may, with such approval, exceed seventy- 576  
five per cent, but shall not exceed one hundred per cent. Not 577  
later than forty-five business days prior to adopting an 578  
ordinance under this section declaring improvements to be a 579  
public purpose that is subject to approval by a board of 580  
education under this division, the legislative authority shall 581

deliver to the board of education a notice stating its intent to 582  
adopt an ordinance making that declaration. The notice regarding 583  
improvements with respect to a parcel under division (B) of this 584  
section shall identify the parcels for which improvements are to 585  
be exempted from taxation, provide an estimate of the true value 586  
in money of the improvements, specify the period for which the 587  
improvements would be exempted from taxation and the percentage 588  
of the improvement that would be exempted, and indicate the date 589  
on which the legislative authority intends to adopt the 590  
ordinance. The notice regarding improvements to parcels within 591  
an incentive district under division (C) of this section shall 592  
delineate the boundaries of the district, specifically identify 593  
each parcel within the district, identify each anticipated 594  
improvement in the district, provide an estimate of the true 595  
value in money of each such improvement, specify the life of the 596  
district and the percentage of improvements that would be 597  
exempted, and indicate the date on which the legislative 598  
authority intends to adopt the ordinance. The board of 599  
education, by resolution adopted by a majority of the board, may 600  
approve the exemption for the period or for the exemption 601  
percentage specified in the notice; may disapprove the exemption 602  
for the number of years in excess of ten, may disapprove the 603  
exemption for the percentage of the improvement to be exempted 604  
in excess of seventy-five per cent, or both; or may approve the 605  
exemption on the condition that the legislative authority and 606  
the board negotiate an agreement providing for compensation to 607  
the school district equal in value to a percentage of the amount 608  
of taxes exempted in the eleventh and subsequent years of the 609  
exemption period or, in the case of exemption percentages in 610  
excess of seventy-five per cent, compensation equal in value to 611  
a percentage of the taxes that would be payable on the portion 612  
of the improvement in excess of seventy-five per cent were that 613

portion to be subject to taxation, or other mutually agreeable 614  
compensation. If an agreement is negotiated between the 615  
legislative authority and the board to compensate the school 616  
district for all or part of the taxes exempted, including 617  
agreements for payments in lieu of taxes under section 5709.42 618  
of the Revised Code, the legislative authority shall compensate 619  
the joint vocational school district within which the parcel or 620  
district is located at the same rate and under the same terms 621  
received by the city, local, or exempted village school 622  
district. 623

(3) The board of education shall certify its resolution to 624  
the legislative authority not later than fourteen days prior to 625  
the date the legislative authority intends to adopt the 626  
ordinance as indicated in the notice. If the board of education 627  
and the legislative authority negotiate a mutually acceptable 628  
compensation agreement, the ordinance may declare the 629  
improvements a public purpose for the number of years specified 630  
in the ordinance or, in the case of exemption percentages in 631  
excess of seventy-five per cent, for the exemption percentage 632  
specified in the ordinance. In either case, if the board and the 633  
legislative authority fail to negotiate a mutually acceptable 634  
compensation agreement, the ordinance may declare the 635  
improvements a public purpose for not more than ten years, and 636  
shall not exempt more than seventy-five per cent of the 637  
improvements from taxation. If the board fails to certify a 638  
resolution to the legislative authority within the time 639  
prescribed by this division, the legislative authority thereupon 640  
may adopt the ordinance and may declare the improvements a 641  
public purpose for up to thirty years, or, in the case of 642  
exemption percentages proposed in excess of seventy-five per 643  
cent, for the exemption percentage specified in the ordinance. 644

The legislative authority may adopt the ordinance at any time 645  
after the board of education certifies its resolution approving 646  
the exemption to the legislative authority, or, if the board 647  
approves the exemption on the condition that a mutually 648  
acceptable compensation agreement be negotiated, at any time 649  
after the compensation agreement is agreed to by the board and 650  
the legislative authority. 651

(4) If a board of education has adopted a resolution 652  
waiving its right to approve exemptions from taxation under this 653  
section and the resolution remains in effect, approval of 654  
exemptions by the board is not required under division (D) of 655  
this section. If a board of education has adopted a resolution 656  
allowing a legislative authority to deliver the notice required 657  
under division (D) of this section fewer than forty-five 658  
business days prior to the legislative authority's adoption of 659  
the ordinance, the legislative authority shall deliver the 660  
notice to the board not later than the number of days prior to 661  
such adoption as prescribed by the board in its resolution. If a 662  
board of education adopts a resolution waiving its right to 663  
approve agreements or shortening the notification period, the 664  
board shall certify a copy of the resolution to the legislative 665  
authority. If the board of education rescinds such a resolution, 666  
it shall certify notice of the rescission to the legislative 667  
authority. 668

(5) If the legislative authority is not required by 669  
division (D) of this section to notify the board of education of 670  
the legislative authority's intent to declare improvements to be 671  
a public purpose, the legislative authority shall comply with 672  
the notice requirements imposed under section 5709.83 of the 673  
Revised Code, unless the board has adopted a resolution under 674  
that section waiving its right to receive such a notice. 675

(E) (1) If a proposed ordinance under division (C) (1) of 676  
this section exempts improvements with respect to a parcel 677  
within an incentive district for more than ten years, or the 678  
percentage of the improvement exempted from taxation exceeds 679  
seventy-five per cent, not later than forty-five business days 680  
prior to adopting the ordinance the legislative authority of the 681  
municipal corporation shall deliver to the board of county 682  
commissioners of the county within which the incentive district 683  
will be located a notice that states its intent to adopt an 684  
ordinance creating an incentive district. The notice shall 685  
include a copy of the proposed ordinance, identify the parcels 686  
for which improvements are to be exempted from taxation, provide 687  
an estimate of the true value in money of the improvements, 688  
specify the period of time for which the improvements would be 689  
exempted from taxation, specify the percentage of the 690  
improvements that would be exempted from taxation, and indicate 691  
the date on which the legislative authority intends to adopt the 692  
ordinance. 693

(2) The board of county commissioners, by resolution 694  
adopted by a majority of the board, may object to the exemption 695  
for the number of years in excess of ten, may object to the 696  
exemption for the percentage of the improvement to be exempted 697  
in excess of seventy-five per cent, or both. If the board of 698  
county commissioners objects, the board may negotiate a mutually 699  
acceptable compensation agreement with the legislative 700  
authority. In no case shall the compensation provided to the 701  
board exceed the property taxes forgone due to the exemption. If 702  
the board of county commissioners objects, and the board and 703  
legislative authority fail to negotiate a mutually acceptable 704  
compensation agreement, the ordinance adopted under division (C) 705  
(1) of this section shall provide to the board compensation in 706



the eleventh and subsequent years of the exemption period equal 707  
in value to not more than fifty per cent of the taxes that would 708  
be payable to the county or, if the board's objection includes 709  
an objection to an exemption percentage in excess of seventy- 710  
five per cent, compensation equal in value to not more than 711  
fifty per cent of the taxes that would be payable to the county, 712  
on the portion of the improvement in excess of seventy-five per 713  
cent, were that portion to be subject to taxation. The board of 714  
county commissioners shall certify its resolution to the 715  
legislative authority not later than thirty days after receipt 716  
of the notice. 717

(3) If the board of county commissioners does not object 718  
or fails to certify its resolution objecting to an exemption 719  
within thirty days after receipt of the notice, the legislative 720  
authority may adopt the ordinance, and no compensation shall be 721  
provided to the board of county commissioners. If the board 722  
timely certifies its resolution objecting to the ordinance, the 723  
legislative authority may adopt the ordinance at any time after 724  
a mutually acceptable compensation agreement is agreed to by the 725  
board and the legislative authority, or, if no compensation 726  
agreement is negotiated, at any time after the legislative 727  
authority agrees in the proposed ordinance to provide 728  
compensation to the board of fifty per cent of the taxes that 729  
would be payable to the county in the eleventh and subsequent 730  
years of the exemption period or on the portion of the 731  
improvement in excess of seventy-five per cent, were that 732  
portion to be subject to taxation. 733

(F) Service payments in lieu of taxes that are 734  
attributable to any amount by which the effective tax rate of 735  
either a renewal levy with an increase or a replacement levy 736  
exceeds the effective tax rate of the levy renewed or replaced, 737

or that are attributable to an additional levy, for a levy 738  
authorized by the voters for any of the following purposes on or 739  
after January 1, 2006, and which are provided pursuant to an 740  
ordinance creating an incentive district under division (C) (1) 741  
of this section that is adopted on or after January 1, 2006 or a 742  
later date as specified in this division, shall be distributed 743  
to the appropriate taxing authority as required under division 744  
(C) of section 5709.42 of the Revised Code in an amount equal to 745  
the amount of taxes from that additional levy or from the 746  
increase in the effective tax rate of such renewal or 747  
replacement levy that would have been payable to that taxing 748  
authority from the following levies were it not for the 749  
exemption authorized under division (C) of this section: 750

(1) A tax levied under division (L) of section 5705.19 or 751  
section 5705.191 or 5705.222 of the Revised Code for community 752  
developmental disabilities programs and services pursuant to 753  
Chapter 5126. of the Revised Code; 754

(2) A tax levied under division (Y) of section 5705.19 of 755  
the Revised Code for providing or maintaining senior citizens 756  
services or facilities; 757

(3) A tax levied under section 5705.22 of the Revised Code 758  
for county hospitals; 759

(4) A tax levied by a joint-county district or by a county 760  
under section 5705.19, 5705.191, or 5705.221 of the Revised Code 761  
for alcohol, drug addiction, and mental health services or 762  
facilities; 763

(5) A tax levied under section 5705.23 of the Revised Code 764  
for library purposes; 765

(6) A tax levied under section 5705.24 of the Revised Code 766

for the support of children services and the placement and care 767  
of children; 768

(7) A tax levied under division (Z) of section 5705.19 of 769  
the Revised Code for the provision and maintenance of zoological 770  
park services and facilities under section 307.76 of the Revised 771  
Code; 772

(8) A tax levied under section 511.27 or division (H) of 773  
section 5705.19 of the Revised Code for the support of township 774  
park districts; 775

(9) A tax levied under division (A), (F), or (H) of 776  
section 5705.19 of the Revised Code for parks and recreational 777  
purposes of a joint recreation district organized pursuant to 778  
division (B) of section 755.14 of the Revised Code; 779

(10) A tax levied under section 1545.20 or 1545.21 of the 780  
Revised Code for park district purposes; 781

(11) A tax levied under section 5705.191 of the Revised 782  
Code for the purpose of making appropriations for public 783  
assistance; human or social services; public relief; public 784  
welfare; public health and hospitalization; and support of 785  
general hospitals; 786

(12) A tax levied under section 3709.29 of the Revised 787  
Code for a general health district program; 788

(13) A tax levied by a township under section 505.39, 789  
division (I) of section 5705.19, or division (JJ) of section 790  
5705.19 of the Revised Code to the extent the proceeds are used 791  
for the purposes described in division (I) of that section, for 792  
the purpose of funding fire, emergency medical, and ambulance 793  
services as described in that section and those divisions. 794  
Division (F) (13) of this section applies only if the township 795

levying the tax provides fire, emergency medical, or ambulance 796  
services in the incentive district, and only to incentive 797  
districts created by an ordinance adopted on or after the 798  
effective date of the amendment of this section by H.B. 69 of 799  
the 132<sup>nd</sup> general assembly. The board of township trustees may, 800  
by resolution, waive the application of this division or 801  
negotiate with the municipal corporation that created the 802  
district for a lesser amount of payments in lieu of taxes. 803

(G) An exemption from taxation granted under this section 804  
commences with the tax year specified in the ordinance so long 805  
as the year specified in the ordinance commences after the 806  
effective date of the ordinance. If the ordinance specifies a 807  
year commencing before the effective date of the resolution or 808  
specifies no year whatsoever, the exemption commences with the 809  
tax year in which an exempted improvement first appears on the 810  
tax list and duplicate of real and public utility property and 811  
that commences after the effective date of the ordinance. In 812  
lieu of stating a specific year, the ordinance may provide that 813  
the exemption commences in the tax year in which the value of an 814  
improvement exceeds a specified amount or in which the 815  
construction of one or more improvements is completed, provided 816  
that such tax year commences after the effective date of the 817  
ordinance. With respect to the exemption of improvements to 818  
parcels under division (B) of this section, the ordinance may 819  
allow for the exemption to commence in different tax years on a 820  
parcel-by-parcel basis, with a separate exemption term specified 821  
for each parcel. 822

Except as otherwise provided in this division, the 823  
exemption ends on the date specified in the ordinance as the 824  
date the improvement ceases to be a public purpose or the 825  
incentive district expires, or ends on the date on which the 826

public infrastructure improvements and housing renovations are 827  
paid in full from the municipal public improvement tax increment 828  
equivalent fund established under division (A) of section 829  
5709.43 of the Revised Code, whichever occurs first. The 830  
exemption of an improvement with respect to a parcel or within 831  
an incentive district may end on a later date, as specified in 832  
the ordinance, if the legislative authority and the board of 833  
education of the city, local, or exempted village school 834  
district within which the parcel or district is located have 835  
entered into a compensation agreement under section 5709.82 of 836  
the Revised Code with respect to the improvement, and the board 837  
of education has approved the term of the exemption under 838  
division (D) (2) of this section, but in no case shall the 839  
improvement be exempted from taxation for more than thirty 840  
years. Exemptions shall be claimed and allowed in the same 841  
manner as in the case of other real property exemptions. If an 842  
exemption status changes during a year, the procedure for the 843  
apportionment of the taxes for that year is the same as in the 844  
case of other changes in tax exemption status during the year. 845

(H) Additional municipal financing of public 846  
infrastructure improvements and housing renovations may be 847  
provided by any methods that the municipal corporation may 848  
otherwise use for financing such improvements or renovations. If 849  
the municipal corporation issues bonds or notes to finance the 850  
public infrastructure improvements and housing renovations and 851  
pledges money from the municipal public improvement tax 852  
increment equivalent fund to pay the interest on and principal 853  
of the bonds or notes, the bonds or notes are not subject to 854  
Chapter 133. of the Revised Code. 855

(I) The municipal corporation, not later than fifteen days 856  
after the adoption of an ordinance under this section, shall 857

submit to the director of development services a copy of the 858  
ordinance. On or before the thirty-first day of March of each 859  
year, the municipal corporation shall submit a status report to 860  
the director of development services. The report shall indicate, 861  
in the manner prescribed by the director, the progress of the 862  
project during each year that an exemption remains in effect, 863  
including a summary of the receipts from service payments in 864  
lieu of taxes; expenditures of money from the funds created 865  
under section 5709.43 of the Revised Code; a description of the 866  
public infrastructure improvements and housing renovations 867  
financed with such expenditures; and a quantitative summary of 868  
changes in employment and private investment resulting from each 869  
project. 870

(J) Nothing in this section shall be construed to prohibit 871  
a legislative authority from declaring to be a public purpose 872  
improvements with respect to more than one parcel. 873

(K) If a parcel is located in a new community district in 874  
which the new community authority imposes a community 875  
development charge on the basis of rentals received from leases 876  
of real property as described in division (L) (2) of section 877  
349.01 of the Revised Code, the parcel may not be exempted from 878  
taxation under this section. 879

**Sec. 5709.634.** A municipal corporation or county ~~that~~ 880  
~~seeks to~~, or a township to which authority has been delegated 881  
under division (G) of section 5709.63 of the Revised Code, may 882  
enter an agreement under section 5709.62, 5709.63, or 5709.632 883  
of the Revised Code with an enterprise respecting a place of 884  
business used primarily for making retail sales ~~may petition if~~ 885  
the board of education of each city, local, or exempted village 886  
school district within the territory of which that place of 887

business is located ~~to waive~~ adopts a resolution, approved by 888  
the majority of the board members, waiving the retail facilities 889  
exclusion under division (C) of section 5709.61 of the Revised 890  
Code with respect to that place of business. ~~The exclusion shall~~ 891  
~~be waived if each such board of education adopts a resolution~~ 892  
~~approved by the majority of the board members approving the~~ 893  
~~petition.~~ Unless otherwise provided in its resolution, a board 894  
of education does not waive its right to approve or reject 895  
agreements or to receive notice under section 5709.62, 5709.63, 896  
or 5709.632 of the Revised Code by ~~approving a petition waiving~~ 897  
the retail facilities exclusion under this section. 898

**Sec. 5739.021.** (A) For the purpose of providing additional 899  
general revenues for the county, supporting criminal and 900  
administrative justice services in the county, funding a 901  
regional transportation improvement project under section 902  
5595.06 of the Revised Code, or any combination of the 903  
foregoing, and to pay the expenses of administering such levy, 904  
any county may levy a tax at the rate of not more than one per 905  
cent ~~at any multiple of one-tenth of one per cent~~ upon every 906  
retail sale made in the county, except sales of watercraft and 907  
outboard motors required to be titled pursuant to Chapter 1548. 908  
of the Revised Code and sales of motor vehicles, and may 909  
increase the rate of an existing tax to not more than one per 910  
cent ~~at any~~. The rate of any tax levied pursuant to this 911  
section shall be a multiple of one-fourth or one-tenth of one 912  
per cent. 913

The tax shall be levied and the rate increased pursuant to 914  
a resolution of the board of county commissioners. The 915  
resolution shall state the purpose for which the tax is to be 916  
levied and the number of years for which the tax is to be 917  
levied, or that it is for a continuing period of time. If the 918

tax is to be levied for the purpose of providing additional 919  
general revenues and for the purpose of supporting criminal and 920  
administrative justice services, the resolution shall state the 921  
rate or amount of the tax to be apportioned to each such 922  
purpose. The rate or amount may be different for each year the 923  
tax is to be levied, but the rates or amounts actually 924  
apportioned each year shall not be different from that stated in 925  
the resolution for that year. If the resolution is adopted as an 926  
emergency measure necessary for the immediate preservation of 927  
the public peace, health, or safety, it must receive an 928  
affirmative vote of all of the members of the board of county 929  
commissioners and shall state the reasons for such necessity. 930  
The board shall deliver a certified copy of the resolution to 931  
the tax commissioner, not later than the sixty-fifth day prior 932  
to the date on which the tax is to become effective, which shall 933  
be the first day of the calendar quarter. 934

Prior to the adoption of any resolution under this 935  
section, the board of county commissioners shall conduct two 936  
public hearings on the resolution, the second hearing to be not 937  
less than three nor more than ten days after the first. Notice 938  
of the date, time, and place of the hearings shall be given by 939  
publication in a newspaper of general circulation in the county, 940  
or as provided in section 7.16 of the Revised Code, once a week 941  
on the same day of the week for two consecutive weeks, the 942  
second publication being not less than ten nor more than thirty 943  
days prior to the first hearing. 944

Except as provided in division (B)(3) of this section, the 945  
resolution shall be subject to a referendum as provided in 946  
sections 305.31 to 305.41 of the Revised Code. 947

If a petition for a referendum is filed, the county 948



auditor with whom the petition was filed shall, within five 949  
days, notify the board of county commissioners and the tax 950  
commissioner of the filing of the petition by certified mail. If 951  
the board of elections with which the petition was filed 952  
declares the petition invalid, the board of elections, within 953  
five days, shall notify the board of county commissioners and 954  
the tax commissioner of that declaration by certified mail. If 955  
the petition is declared to be invalid, the effective date of 956  
the tax or increased rate of tax levied by this section shall be 957  
the first day of a calendar quarter following the expiration of 958  
sixty-five days from the date the commissioner receives notice 959  
from the board of elections that the petition is invalid. 960

(B) (1) A resolution that is not adopted as an emergency 961  
measure may direct the board of elections to submit the question 962  
of levying the tax or increasing the rate of tax to the electors 963  
of the county at a special election held on the date specified 964  
by the board of county commissioners in the resolution, provided 965  
that the election occurs not less than ninety days after a 966  
certified copy of such resolution is transmitted to the board of 967  
elections and the election is not held in February or August of 968  
any year. Upon transmission of the resolution to the board of 969  
elections, the board of county commissioners shall notify the 970  
tax commissioner in writing of the levy question to be submitted 971  
to the electors. No resolution adopted under this division shall 972  
go into effect unless approved by a majority of those voting 973  
upon it, and, except as provided in division (B) (3) of this 974  
section, shall become effective on the first day of a calendar 975  
quarter following the expiration of sixty-five days from the 976  
date the tax commissioner receives notice from the board of 977  
elections of the affirmative vote. 978

(2) A resolution that is adopted as an emergency measure 979

shall go into effect as provided in division (A) of this 980  
section, but may direct the board of elections to submit the 981  
question of repealing the tax or increase in the rate of the tax 982  
to the electors of the county at the next general election in 983  
the county occurring not less than ninety days after a certified 984  
copy of the resolution is transmitted to the board of elections. 985  
Upon transmission of the resolution to the board of elections, 986  
the board of county commissioners shall notify the tax 987  
commissioner in writing of the levy question to be submitted to 988  
the electors. The ballot question shall be the same as that 989  
prescribed in section 5739.022 of the Revised Code. The board of 990  
elections shall notify the board of county commissioners and the 991  
tax commissioner of the result of the election immediately after 992  
the result has been declared. If a majority of the qualified 993  
electors voting on the question of repealing the tax or increase 994  
in the rate of the tax vote for repeal of the tax or repeal of 995  
the increase, the board of county commissioners, on the first 996  
day of a calendar quarter following the expiration of sixty-five 997  
days after the date the board and tax commissioner receive 998  
notice of the result of the election, shall, in the case of a 999  
repeal of the tax, cease to levy the tax, or, in the case of a 1000  
repeal of an increase in the rate of the tax, cease to levy the 1001  
increased rate and levy the tax at the rate at which it was 1002  
imposed immediately prior to the increase in rate. 1003

(3) If a vendor makes a sale in this state by printed 1004  
catalog and the consumer computed the tax on the sale based on 1005  
local rates published in the catalog, any tax levied or repealed 1006  
or rate changed under this section shall not apply to such a 1007  
sale until the first day of a calendar quarter following the 1008  
expiration of one hundred twenty days from the date of notice by 1009  
the tax commissioner pursuant to division (H) of this section. 1010

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

(D) The board of county commissioners, at any time while a  
tax levied under this section is in effect, may by resolution  
reduce the rate at which the tax is levied to a lower rate  
authorized by this section. Any reduction in the rate at which  
the tax is levied shall be made effective on the first day of a  
calendar quarter next following the sixty-fifth day after a  
certified copy of the resolution is delivered to the tax  
commissioner.

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

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

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

Any tax levied pursuant to this section is subject to the 1041  
exemptions provided in section 5739.02 of the Revised Code and 1042  
in addition shall not be applicable to sales not within the 1043  
taxing power of a county under the Constitution of the United 1044  
States or the Ohio Constitution. 1045

(F) For purposes of this section, a copy of a resolution 1046  
is "certified" when it contains a written statement attesting 1047  
that the copy is a true and exact reproduction of the original 1048  
resolution. 1049

(G) If a board of commissioners intends to adopt a 1050  
resolution to levy a tax in whole or in part for the purpose of 1051  
criminal and administrative justice services, the board shall 1052  
prepare and make available at the first public hearing at which 1053  
the resolution is considered a statement containing the 1054  
following information: 1055

(1) For each of the two preceding fiscal years, the amount 1056  
of expenditures made by the county from the county general fund 1057  
for the purpose of criminal and administrative justice services; 1058

(2) For the fiscal year in which the resolution is 1059  
adopted, the board's estimate of the amount of expenditures to 1060  
be made by the county from the county general fund for the 1061  
purpose of criminal and administrative justice services; 1062

(3) For each of the two fiscal years after the fiscal year 1063  
in which the resolution is adopted, the board's preliminary plan 1064  
for expenditures to be made from the county general fund for the 1065  
purpose of criminal and administrative justice services, both 1066  
under the assumption that the tax will be imposed for that 1067  
purpose and under the assumption that the tax would not be 1068  
imposed for that purpose, and for expenditures to be made from 1069

the special fund created under division (E) of this section 1070  
under the assumption that the tax will be imposed for that 1071  
purpose. 1072

The board shall prepare the statement and the preliminary 1073  
plan using the best information available to the board at the 1074  
time the statement is prepared. Neither the statement nor the 1075  
preliminary plan shall be used as a basis to challenge the 1076  
validity of the tax in any court of competent jurisdiction, nor 1077  
shall the statement or preliminary plan limit the authority of 1078  
the board to appropriate, pursuant to section 5705.38 of the 1079  
Revised Code, an amount different from that specified in the 1080  
preliminary plan. 1081

(H) Upon receipt from a board of county commissioners of a 1082  
certified copy of a resolution required by division (A) or (D) 1083  
of this section, or from the board of elections of a notice of 1084  
the results of an election required by division (A) or (B)(1) or 1085  
(2) of this section, the tax commissioner shall provide notice 1086  
of a tax rate change in a manner that is reasonably accessible 1087  
to all affected vendors. The commissioner shall provide this 1088  
notice at least sixty days prior to the effective date of the 1089  
rate change. The commissioner, by rule, may establish the method 1090  
by which notice will be provided. 1091

(I) As used in this section, "criminal and administrative 1092  
justice services" means the exercise by the county sheriff of 1093  
all powers and duties vested in that office by law; the exercise 1094  
by the county prosecuting attorney of all powers and duties 1095  
vested in that office by law; the exercise by any court in the 1096  
county of all powers and duties vested in that court; the 1097  
exercise by the clerk of the court of common pleas, any clerk of 1098  
a municipal court having jurisdiction throughout the county, or 1099

the clerk of any county court of all powers and duties vested in 1100  
the clerk by law except, in the case of the clerk of the court 1101  
of common pleas, the titling of motor vehicles or watercraft 1102  
pursuant to Chapter 1548. or 4505. of the Revised Code; the 1103  
exercise by the county coroner of all powers and duties vested 1104  
in that office by law; making payments to any other public 1105  
agency or a private, nonprofit agency, the purposes of which in 1106  
the county include the diversion, adjudication, detention, or 1107  
rehabilitation of criminals or juvenile offenders; the operation 1108  
and maintenance of any detention facility, as defined in section 1109  
2921.01 of the Revised Code; and the construction, acquisition, 1110  
equipping, or repair of such a detention facility, including the 1111  
payment of any debt charges incurred in the issuance of 1112  
securities pursuant to Chapter 133. of the Revised Code for the 1113  
purpose of constructing, acquiring, equipping, or repairing such 1114  
a facility. 1115

**Sec. 5739.023.** (A) (1) For the purpose of providing 1116  
additional general revenues for a transit authority or funding a 1117  
regional transportation improvement project under section 1118  
5595.06 of the Revised Code, or both, and to pay the expenses of 1119  
administering such levy, any transit authority as defined in 1120  
division (U) of section 5739.01 of the Revised Code may levy a 1121  
tax upon every retail sale made in the territory of the transit 1122  
authority, except sales of watercraft and outboard motors 1123  
required to be titled pursuant to Chapter 1548. of the Revised 1124  
Code and sales of motor vehicles, at a rate of not more than one 1125  
and one-half per cent ~~at any multiple of one-tenth of one per-~~ 1126  
~~cent~~ and may increase the ~~existing~~ rate of an existing tax to 1127  
not more than one and one-half per cent ~~at any~~. The rate of any 1128  
tax levied pursuant to this section shall be a multiple of one- 1129  
fourth or one-tenth of one per cent. The tax shall be levied and 1130

the rate increased pursuant to a resolution of the legislative 1131  
authority of the transit authority and a certified copy of the 1132  
resolution shall be delivered by the fiscal officer to the board 1133  
of elections as provided in section 3505.071 of the Revised Code 1134  
and to the tax commissioner. The resolution shall specify the 1135  
number of years for which the tax is to be in effect or that the 1136  
tax is for a continuing period of time, and the date of the 1137  
election on the question of the tax pursuant to section 306.70 1138  
of the Revised Code. The board of elections shall certify the 1139  
results of the election to the transit authority and tax 1140  
commissioner. 1141

(2) Except as provided in division (C) of this section, 1142  
the tax levied by the resolution shall become effective on the 1143  
first day of a calendar quarter next following the sixty-fifth 1144  
day following the date the tax commissioner receives from the 1145  
board of elections the certification of the results of the 1146  
election on the question of the tax. 1147

(B) The legislative authority may, at any time while the 1148  
tax is in effect, by resolution fix the rate of the tax at any 1149  
rate authorized by this section and not in excess of that 1150  
approved by the voters pursuant to section 306.70 of the Revised 1151  
Code. Except as provided in division (C) of this section, any 1152  
change in the rate of the tax shall be made effective on the 1153  
first day of a calendar quarter next following the sixty-fifth 1154  
day following the date the tax commissioner receives the 1155  
certification of the resolution; provided, that in any case 1156  
where bonds, or notes in anticipation of bonds, of a regional 1157  
transit authority have been issued under section 306.40 of the 1158  
Revised Code without a vote of the electors while the tax 1159  
proposed to be reduced was in effect, the board of trustees of 1160  
the regional transit authority shall continue to levy and 1161

collect under authority of the original election authorizing the 1162  
tax a rate of tax that the board of trustees reasonably 1163  
estimates will produce an amount in that year equal to the 1164  
amount of principal of and interest on those bonds as is payable 1165  
in that year. 1166

(C) Upon receipt from the board of elections of the 1167  
certification of the results of the election required by 1168  
division (A) of this section, or from the legislative authority 1169  
of the certification of a resolution under division (B) of this 1170  
section, the tax commissioner shall provide notice of a tax rate 1171  
change in a manner that is reasonably accessible to all affected 1172  
vendors. The commissioner shall provide this notice at least 1173  
sixty days prior to the effective date of the rate change. The 1174  
commissioner, by rule, may establish the method by which notice 1175  
will be provided. 1176

(D) If a vendor makes a sale in this state by printed 1177  
catalog and the consumer computed the tax on the sale based on 1178  
local rates published in the catalog, any tax levied or rate 1179  
changed under this section shall not apply to such a sale until 1180  
the first day of a calendar quarter following the expiration of 1181  
one hundred twenty days from the date of notice by the tax 1182  
commissioner pursuant to division (C) of this section. 1183

(E) The tax on every retail sale subject to a tax levied 1184  
pursuant to this section is in addition to the tax levied by 1185  
section 5739.02 of the Revised Code and any tax levied pursuant 1186  
to section 5739.021 or 5739.026 of the Revised Code. 1187

(F) The additional tax levied by the transit authority 1188  
shall be collected pursuant to section 5739.025 of the Revised 1189  
Code. 1190



(G) Any tax levied pursuant to this section is subject to 1191  
the exemptions provided in section 5739.02 of the Revised Code 1192  
and in addition shall not be applicable to sales not within the 1193  
taxing power of a transit authority under the constitution of 1194  
the United States or the constitution of this state. 1195

(H) The rate of a tax levied under this section is subject 1196  
to reduction under section 5739.028 of the Revised Code, if a 1197  
ballot question is approved by voters pursuant to that section. 1198

**Sec. 5739.026.** (A) A board of county commissioners may 1199  
levy a tax on every retail sale in the county, except sales of 1200  
watercraft and outboard motors required to be titled pursuant to 1201  
Chapter 1548. of the Revised Code and sales of motor vehicles, 1202  
at a rate of not more than one-half of one per cent ~~at any~~ 1203  
~~multiple of one-tenth of one per cent and may increase an~~ 1204  
~~existing the rate of an existing tax to not more than one-half~~ 1205  
of one per cent ~~at any multiple of one-tenth of one per cent,~~ to 1206  
pay the expenses of administering the tax and, except as 1207  
provided in division (A) (6) of this section, for any one or more 1208  
of the following purposes provided that the aggregate levy for 1209  
all such purposes does not exceed one-half of one per cent: 1210

(1) To provide additional revenues for the payment of 1211  
bonds or notes issued in anticipation of bonds issued by a 1212  
convention facilities authority established by the board of 1213  
county commissioners under Chapter 351. of the Revised Code and 1214  
to provide additional operating revenues for the convention 1215  
facilities authority; 1216

(2) To provide additional revenues for a transit authority 1217  
operating in the county; 1218

(3) To provide additional revenue for the county's general 1219

fund; 1220

(4) To provide additional revenue for permanent 1221  
improvements to be distributed by the community improvements 1222  
board in accordance with section 307.283 and to pay principal, 1223  
interest, and premium on bonds issued under section 307.284 of 1224  
the Revised Code; 1225

(5) To provide additional revenue for the acquisition, 1226  
construction, equipping, or repair of any specific permanent 1227  
improvement or any class or group of permanent improvements, 1228  
which improvement or class or group of improvements shall be 1229  
enumerated in the resolution required by division (D) of this 1230  
section, and to pay principal, interest, premium, and other 1231  
costs associated with the issuance of bonds or notes in 1232  
anticipation of bonds issued pursuant to Chapter 133. of the 1233  
Revised Code for the acquisition, construction, equipping, or 1234  
repair of the specific permanent improvement or class or group 1235  
of permanent improvements; 1236

(6) To provide revenue for the implementation and 1237  
operation of a 9-1-1 system in the county. If the tax is levied 1238  
or the rate increased exclusively for such purpose, the tax 1239  
shall not be levied or the rate increased for more than five 1240  
years. At the end of the last year the tax is levied or the rate 1241  
increased, any balance remaining in the special fund established 1242  
for such purpose shall remain in that fund and be used 1243  
exclusively for such purpose until the fund is completely 1244  
expended, and, notwithstanding section 5705.16 of the Revised 1245  
Code, the board of county commissioners shall not petition for 1246  
the transfer of money from such special fund, and the tax 1247  
commissioner shall not approve such a petition. 1248

If the tax is levied or the rate increased for such 1249

purpose for more than five years, the board of county 1250  
commissioners also shall levy the tax or increase the rate of 1251  
the tax for one or more of the purposes described in divisions 1252  
(A) (1) to (5) of this section and shall prescribe the method for 1253  
allocating the revenues from the tax each year in the manner 1254  
required by division (C) of this section. 1255

(7) To provide additional revenue for the operation or 1256  
maintenance of a detention facility, as that term is defined 1257  
under division (F) of section 2921.01 of the Revised Code; 1258

(8) To provide revenue to finance the construction or 1259  
renovation of a sports facility, but only if the tax is levied 1260  
for that purpose in the manner prescribed by section 5739.028 of 1261  
the Revised Code. 1262

As used in division (A) (8) of this section: 1263

(a) "Sports facility" means a facility intended to house 1264  
major league professional athletic teams. 1265

(b) "Constructing" or "construction" includes providing 1266  
fixtures, furnishings, and equipment. 1267

(9) To provide additional revenue for the acquisition of 1268  
agricultural easements, as defined in section 5301.67 of the 1269  
Revised Code; to pay principal, interest, and premium on bonds 1270  
issued under section 133.60 of the Revised Code; and for the 1271  
supervision and enforcement of agricultural easements held by 1272  
the county; 1273

(10) To provide revenue for the provision of ambulance, 1274  
paramedic, or other emergency medical services; 1275

(11) To provide revenue for the operation of a lake 1276  
facilities authority and the remediation of an impacted 1277

watershed by a lake facilities authority, as provided in Chapter 1278  
353. of the Revised Code; 1279

(12) To provide additional revenue for a regional 1280  
transportation improvement project under section 5595.06 of the 1281  
Revised Code. 1282

Pursuant to section 755.171 of the Revised Code, a board 1283  
of county commissioners may pledge and contribute revenue from a 1284  
tax levied for the purpose of division (A)(5) of this section to 1285  
the payment of debt charges on bonds issued under section 755.17 1286  
of the Revised Code. 1287

The rate of tax shall be a multiple of one-fourth or one- 1288  
tenth of one per cent, unless a portion of the rate of an 1289  
existing tax levied under section 5739.023 of the Revised Code 1290  
has been reduced, and the rate of tax levied under this section 1291  
has been increased, pursuant to section 5739.028 of the Revised 1292  
Code, in which case the aggregate of the rates of tax levied 1293  
under this section and section 5739.023 of the Revised Code 1294  
shall be a multiple of one-fourth or one-tenth of one per cent. 1295  
~~The~~ 1296

The tax shall be levied and the rate increased pursuant to 1297  
a resolution adopted by a majority of the members of the board. 1298  
The board shall deliver a certified copy of the resolution to 1299  
the tax commissioner, not later than the sixty-fifth day prior 1300  
to the date on which the tax is to become effective, which shall 1301  
be the first day of a calendar quarter. 1302

Prior to the adoption of any resolution to levy the tax or 1303  
to increase the rate of tax exclusively for the purpose set 1304  
forth in division (A)(3) of this section, the board of county 1305  
commissioners shall conduct two public hearings on the 1306

resolution, the second hearing to be no fewer than three nor 1307  
more than ten days after the first. Notice of the date, time, 1308  
and place of the hearings shall be given by publication in a 1309  
newspaper of general circulation in the county, or as provided 1310  
in section 7.16 of the Revised Code, once a week on the same day 1311  
of the week for two consecutive weeks. The second publication 1312  
shall be no fewer than ten nor more than thirty days prior to 1313  
the first hearing. Except as provided in division (E) of this 1314  
section, the resolution shall be subject to a referendum as 1315  
provided in sections 305.31 to 305.41 of the Revised Code. If 1316  
the resolution is adopted as an emergency measure necessary for 1317  
the immediate preservation of the public peace, health, or 1318  
safety, it must receive an affirmative vote of all of the 1319  
members of the board of county commissioners and shall state the 1320  
reasons for the necessity. 1321

If the tax is for more than one of the purposes set forth 1322  
in divisions (A)(1) to (7), (9), (10), and (12) of this section, 1323  
or is exclusively for one of the purposes set forth in division 1324  
(A)(1), (2), (4), (5), (6), (7), (9), (10), or (12) of this 1325  
section, the resolution shall not go into effect unless it is 1326  
approved by a majority of the electors voting on the question of 1327  
the tax. 1328

(B) The board of county commissioners shall adopt a 1329  
resolution under section 351.02 of the Revised Code creating the 1330  
convention facilities authority, or under section 307.283 of the 1331  
Revised Code creating the community improvements board, before 1332  
adopting a resolution levying a tax for the purpose of a 1333  
convention facilities authority under division (A)(1) of this 1334  
section or for the purpose of a community improvements board 1335  
under division (A)(4) of this section. 1336

(C) (1) If the tax is to be used for more than one of the 1337  
purposes set forth in divisions (A) (1) to (7), (9), (10), and 1338  
(12) of this section, the board of county commissioners shall 1339  
establish the method that will be used to determine the amount 1340  
or proportion of the tax revenue received by the county during 1341  
each year that will be distributed for each of those purposes, 1342  
including, if applicable, provisions governing the reallocation 1343  
of a convention facilities authority's allocation if the 1344  
authority is dissolved while the tax is in effect. The 1345  
allocation method may provide that different proportions or 1346  
amounts of the tax shall be distributed among the purposes in 1347  
different years, but it shall clearly describe the method that 1348  
will be used for each year. Except as otherwise provided in 1349  
division (C) (2) of this section, the allocation method 1350  
established by the board is not subject to amendment during the 1351  
life of the tax. 1352

(2) Subsequent to holding a public hearing on the proposed 1353  
amendment, the board of county commissioners may amend the 1354  
allocation method established under division (C) (1) of this 1355  
section for any year, if the amendment is approved by the 1356  
governing board of each entity whose allocation for the year 1357  
would be reduced by the proposed amendment. In the case of a tax 1358  
that is levied for a continuing period of time, the board may 1359  
not so amend the allocation method for any year before the sixth 1360  
year that the tax is in effect. 1361

(a) If the additional revenues provided to the convention 1362  
facilities authority are pledged by the authority for the 1363  
payment of convention facilities authority revenue bonds for as 1364  
long as such bonds are outstanding, no reduction of the 1365  
authority's allocation of the tax shall be made for any year 1366  
except to the extent that the reduced authority allocation, when 1367

combined with the authority's other revenues pledged for that 1368  
purpose, is sufficient to meet the debt service requirements for 1369  
that year on such bonds. 1370

(b) If the additional revenues provided to the county are 1371  
pledged by the county for the payment of bonds or notes 1372  
described in division (A) (4) or (5) of this section, for as long 1373  
as such bonds or notes are outstanding, no reduction of the 1374  
county's or the community improvements board's allocation of the 1375  
tax shall be made for any year, except to the extent that the 1376  
reduced county or community improvements board allocation is 1377  
sufficient to meet the debt service requirements for that year 1378  
on such bonds or notes. 1379

(c) If the additional revenues provided to the transit 1380  
authority are pledged by the authority for the payment of 1381  
revenue bonds issued under section 306.37 of the Revised Code, 1382  
for as long as such bonds are outstanding, no reduction of the 1383  
authority's allocation of tax shall be made for any year, except 1384  
to the extent that the authority's reduced allocation, when 1385  
combined with the authority's other revenues pledged for that 1386  
purpose, is sufficient to meet the debt service requirements for 1387  
that year on such bonds. 1388

(d) If the additional revenues provided to the county are 1389  
pledged by the county for the payment of bonds or notes issued 1390  
under section 133.60 of the Revised Code, for so long as the 1391  
bonds or notes are outstanding, no reduction of the county's 1392  
allocation of the tax shall be made for any year, except to the 1393  
extent that the reduced county allocation is sufficient to meet 1394  
the debt service requirements for that year on the bonds or 1395  
notes. 1396

(D) (1) The resolution levying the tax or increasing the 1397

rate of tax shall state the rate of the tax or the rate of the 1398  
increase; the purpose or purposes for which it is to be levied; 1399  
the number of years for which it is to be levied or that it is 1400  
for a continuing period of time; the allocation method required 1401  
by division (C) of this section; and if required to be submitted 1402  
to the electors of the county under division (A) of this 1403  
section, the date of the election at which the proposal shall be 1404  
submitted to the electors of the county, which shall be not less 1405  
than ninety days after the certification of a copy of the 1406  
resolution to the board of elections and, if the tax is to be 1407  
levied exclusively for the purpose set forth in division (A) (3) 1408  
of this section, shall not occur in August of any year. Upon 1409  
certification of the resolution to the board of elections, the 1410  
board of county commissioners shall notify the tax commissioner 1411  
in writing of the levy question to be submitted to the electors. 1412  
If approved by a majority of the electors, the tax shall become 1413  
effective on the first day of a calendar quarter next following 1414  
the sixty-fifth day following the date the board of county 1415  
commissioners and tax commissioner receive from the board of 1416  
elections the certification of the results of the election, 1417  
except as provided in division (E) of this section. 1418

(2) (a) A resolution specifying that the tax is to be used 1419  
exclusively for the purpose set forth in division (A) (3) of this 1420  
section that is not adopted as an emergency measure may direct 1421  
the board of elections to submit the question of levying the tax 1422  
or increasing the rate of the tax to the electors of the county 1423  
at a special election held on the date specified by the board of 1424  
county commissioners in the resolution, provided that the 1425  
election occurs not less than ninety days after the resolution 1426  
is certified to the board of elections and the election is not 1427  
held in August of any year. Upon certification of the resolution 1428



to the board of elections, the board of county commissioners 1429  
shall notify the tax commissioner in writing of the levy 1430  
question to be submitted to the electors. No resolution adopted 1431  
under division (D) (2) (a) of this section shall go into effect 1432  
unless approved by a majority of those voting upon it and, 1433  
except as provided in division (E) of this section, not until 1434  
the first day of a calendar quarter following the expiration of 1435  
sixty-five days from the date the tax commissioner receives 1436  
notice from the board of elections of the affirmative vote. 1437

(b) A resolution specifying that the tax is to be used 1438  
exclusively for the purpose set forth in division (A) (3) of this 1439  
section that is adopted as an emergency measure shall become 1440  
effective as provided in division (A) of this section, but may 1441  
direct the board of elections to submit the question of 1442  
repealing the tax or increase in the rate of the tax to the 1443  
electors of the county at the next general election in the 1444  
county occurring not less than ninety days after the resolution 1445  
is certified to the board of elections. Upon certification of 1446  
the resolution to the board of elections, the board of county 1447  
commissioners shall notify the tax commissioner in writing of 1448  
the levy question to be submitted to the electors. The ballot 1449  
question shall be the same as that prescribed in section 1450  
5739.022 of the Revised Code. The board of elections shall 1451  
notify the board of county commissioners and the tax 1452  
commissioner of the result of the election immediately after the 1453  
result has been declared. If a majority of the qualified 1454  
electors voting on the question of repealing the tax or increase 1455  
in the rate of the tax vote for repeal of the tax or repeal of 1456  
the increase, the board of county commissioners, on the first 1457  
day of a calendar quarter following the expiration of sixty-five 1458  
days after the date the board and tax commissioner received 1459

notice of the result of the election, shall, in the case of a 1460  
repeal of the tax, cease to levy the tax, or, in the case of a 1461  
repeal of an increase in the rate of the tax, cease to levy the 1462  
increased rate and levy the tax at the rate at which it was 1463  
imposed immediately prior to the increase in rate. 1464

(c) A board of county commissioners, by resolution, may 1465  
reduce the rate of a tax levied exclusively for the purpose set 1466  
forth in division (A)(3) of this section to a lower rate 1467  
authorized by this section. Any such reduction shall be made 1468  
effective on the first day of the calendar quarter next 1469  
following the sixty-fifth day after the tax commissioner 1470  
receives a certified copy of the resolution from the board. 1471

(E) If a vendor makes a sale in this state by printed 1472  
catalog and the consumer computed the tax on the sale based on 1473  
local rates published in the catalog, any tax levied or repealed 1474  
or rate changed under this section shall not apply to such a 1475  
sale until the first day of a calendar quarter following the 1476  
expiration of one hundred twenty days from the date of notice by 1477  
the tax commissioner pursuant to division (G) of this section. 1478

(F) The tax levied pursuant to this section shall be in 1479  
addition to the tax levied by section 5739.02 of the Revised 1480  
Code and any tax levied pursuant to section 5739.021 or 5739.023 1481  
of the Revised Code. 1482

A county that levies a tax pursuant to this section shall 1483  
levy a tax at the same rate pursuant to section 5741.023 of the 1484  
Revised Code. 1485

The additional tax levied by the county shall be collected 1486  
pursuant to section 5739.025 of the Revised Code. 1487

Any tax levied pursuant to this section is subject to the 1488

exemptions provided in section 5739.02 of the Revised Code and 1489  
in addition shall not be applicable to sales not within the 1490  
taxing power of a county under the Constitution of the United 1491  
States or the Ohio Constitution. 1492

(G) Upon receipt from a board of county commissioners of a 1493  
certified copy of a resolution required by division (A) of this 1494  
section, or from the board of elections a notice of the results 1495  
of an election required by division (D) (1), (2) (a), (b), or (c) 1496  
of this section, the tax commissioner shall provide notice of a 1497  
tax rate change in a manner that is reasonably accessible to all 1498  
affected vendors. The commissioner shall provide this notice at 1499  
least sixty days prior to the effective date of the rate change. 1500  
The commissioner, by rule, may establish the method by which 1501  
notice will be provided. 1502

**Section 2.** That existing sections 715.691, 5705.03, 1503  
5709.40, 5709.634, 5739.021, 5739.023, and 5739.026 of the 1504  
Revised Code are hereby repealed. 1505

**Section 3.** That Sections 387.10 and 387.20 of Am. Sub. 1506  
H.B. 49 of the 132nd General Assembly be amended to read as 1507  
follows: 1508

**Sec. 387.10.** RDF STATE REVENUE DISTRIBUTIONS 1509

General Revenue Fund Group				1510
GRF	110908	Property Tax		1511
		Reimbursement Local		1512
		Government	\$ 641,015,200      \$ 645,785,000	1513
GRF	200903	Property Tax		1514
		Reimbursement -		1515

		Education	\$ 1,180,084,800	\$ 1,199,315,000	1516
		TOTAL GRF General Revenue Fund Group	\$ 1,821,100,000	\$ 1,845,100,000	1517
		Revenue Distribution Fund Group			1518
5JG0	110633	Gross Casino Revenue			1519
		Payments-County	\$ 128,400,000	\$ 126,500,000	1520
5JH0	110634	Gross Casino Revenue			1521
		Payments- School			1522
		Districts	\$ 85,600,000	\$ 84,300,000	1523
5JJ0	110636	Gross Casino Revenue			1524
		- Host City	\$ 12,500,000	\$ 12,400,000	1525
7047	200902	Property Tax Replacement			1526
		Phase Out-Education	\$ 207,311,667	\$ 165,229,141	1527
7049	336900	Indigent Drivers			1528
		Alcohol Treatment	\$ 2,250,000	\$ 2,250,000	1529
7050	762900	International			1530
		Registration Plan			1531
		Distribution	\$ 22,000,000	\$ 22,000,000	1532
7051	762901	Auto Registration			1533
		Distribution	\$ 325,000,000	\$ 325,000,000	1534
7060	110960	Gasoline Excise			1535
		Tax Fund	\$ 375,000,000	\$ 375,000,000	1536
7065	110965	Public Library Fund	\$ 386,300,000	\$ 398,100,000	1537

7066	800966	Undivided Liquor			1538
		Permits	\$ 14,600,000	\$ 14,600,000	1539
7068	110968	State and Local			1540
		Government Highway			1541
		Distributions	\$ 196,000,000	\$ 196,000,000	1542
7069	110969	Local Government Fund	\$ 381,800,000	\$ 393,500,000	1543
7081	110907	Property Tax			1544
		Replacement Phase			1545
		Out-Local Government	\$ 30,844,526	\$ 16,700,147	1546
7082	110982	Horse Racing Tax	\$ 60,000	\$ 60,000	1547
7083	700900	Ohio Fairs Fund	\$ 1,000,000	\$ 1,000,000	1548
7104	110997	Medicaid Local Sales			1549
		Tax Transition Fund	\$ <del>207,000,000</del>	\$ 0	1550
			<u>257,000,000</u>	<u>30,000,000</u>	1551
TOTAL RDF Revenue Distribution					1552
Fund Group			\$ <del>2,375,666,193</del>	\$ <del>2,132,639,288</del>	1553
			<u>2,425,666,193</u>	<u>2,162,639,288</u>	1554
Fiduciary Fund Group					1555
4P80	001698	Cash Management			1556
		Improvement Fund	\$ 3,100,000	\$ 3,100,000	1557
6080	001699	Investment Earnings	\$ 120,000,000	\$ 125,000,000	1558
7001	110996	Horse Racing Tax			1559
		Local Government			1560

		Payments	\$ 240,000	\$ 240,000	1561
7062	110962	Resort Area Excise			1562
		Tax Distribution	\$ 1,200,000	\$ 1,200,000	1563
7063	110963	Permissive Sales			1564
		Tax Distribution	\$ 2,577,800,000	\$ 2,653,900,000	1565
7067	110967	School District Income			1566
		Tax Distribution	\$ 435,200,000	\$ 451,200,000	1567
7085	800985	Volunteer Firemen's			1568
		Dependents Fund	\$ 300,000	\$ 300,000	1569
7093	110640	Next Generation 9-1-1	\$ 1,000,000	\$ 1,000,000	1570
7094	110641	Wireless 9-1-1			1571
		Government Assistance	\$ 25,700,000	\$ 25,700,000	1572
7095	110995	Municipal Income Tax	\$ 8,000,000	\$ 8,000,000	1573
7099	762902	Permissive Tax			1574
		Distribution -			1575
		Auto Registration	\$ 180,000,000	\$ 180,000,000	1576
TOTAL FID Fiduciary Fund Group			\$ 3,352,540,000	\$ 3,468,590,000	1577
Holding Account Fund Group					1578
R045	110617	International Fuel			1579
		Tax Distribution	\$ 36,100,000	\$ 36,100,000	1580
TOTAL HLD Holding Account Fund Group			\$ 36,100,000	\$ 36,100,000	1581
TOTAL ALL BUDGET FUND GROUPS			\$ <del>7,585,406,193</del>	\$ <del>7,482,429,288</del>	1582
			<u>7,635,406,193</u>	<u>7,512,429,288</u>	1583

**Sec. 387.20.** ADDITIONAL APPROPRIATIONS 1584

Appropriation items in this section shall be used for the 1585  
purpose of administering and distributing the designated revenue 1586  
distribution funds according to the Revised Code. If it is 1587  
determined that additional appropriations are necessary for this 1588  
purpose, such amounts are hereby appropriated. 1589

GENERAL REVENUE FUND TRANSFERS 1590

Notwithstanding any provision of law to the contrary, in 1591  
fiscal year 2018 and fiscal year 2019, the Director of Budget 1592  
and Management may transfer from the General Revenue Fund to the 1593  
Local Government Tangible Property Tax Replacement Fund (Fund 1594  
7081) and the School District Tangible Property Tax Replacement 1595  
Fund (Fund 7047) in the Revenue Distribution Fund Group, those 1596  
amounts necessary to reimburse local taxing units and school 1597  
districts under sections 5709.92 and 5709.93 of the Revised 1598  
Code. Also, in fiscal year 2018 and fiscal year 2019, the 1599  
Director of Budget and Management may make temporary transfers 1600  
from the General Revenue Fund to ensure sufficient balances in 1601  
the Local Government Tangible Property Tax Replacement Fund 1602  
(Fund 7081) and the School District Tangible Property Tax 1603  
Replacement Fund (Fund 7047) and to replenish the General 1604  
Revenue Fund for such transfers. 1605

MUNICIPAL INCOME ~~NET PROFITS~~-TAX 1606

The foregoing appropriation item 110995, Municipal Income 1607  
~~Net Profits~~-Tax, shall be used to make payments to municipal 1608  
corporations under section 5745.05 of the Revised Code. If it is 1609  
determined that additional appropriations are necessary to make 1610  
such payments, such amounts are hereby appropriated. 1611

PROPERTY TAX REIMBURSEMENT - EDUCATION 1612

The foregoing appropriation item 200903, Property Tax Reimbursement - Education, is appropriated to pay for the state's costs incurred because of the homestead exemption, the property tax rollback, and payments required under division (C) of section 5705.2110 of the Revised Code. In cooperation with the Department of Taxation, the Department of Education shall distribute these funds directly to the appropriate school districts of the state, notwithstanding sections 321.24 and 323.156 of the Revised Code, which provide for payment of the homestead exemption and property tax rollback by the Tax Commissioner to the appropriate county treasurer and the subsequent redistribution of these funds to the appropriate local taxing districts by the county auditor.

Upon receipt of these amounts, each school district shall distribute the amount among the proper funds as if it had been paid as real or tangible personal property taxes. Payments for the costs of administration shall continue to be paid to the county treasurer and county auditor as provided for in sections 319.54, 321.26, and 323.156 of the Revised Code.

Any sums, in addition to the amount specifically appropriated in appropriation item 200903, Property Tax Reimbursement - Education, for the homestead exemption and the property tax rollback payments, and payments required under division (C) of section 5705.2110 of the Revised Code, which are determined to be necessary for these purposes, are hereby appropriated.

HOMESTEAD EXEMPTION, PROPERTY TAX ROLLBACK

The foregoing appropriation item 110908, Property Tax Reimbursement-Local Government, is hereby appropriated to pay for the state's costs incurred due to the Homestead Exemption,



the Manufactured Home Property Tax Rollback, and the Property 1643  
Tax Rollback. The Tax Commissioner shall distribute these funds 1644  
directly to the appropriate local taxing districts, except for 1645  
school districts, notwithstanding the provisions in sections 1646  
321.24 and 323.156 of the Revised Code, which provide for 1647  
payment of the Homestead Exemption, the Manufactured Home 1648  
Property Tax Rollback, and Property Tax Rollback by the Tax 1649  
Commissioner to the appropriate county treasurer and the 1650  
subsequent redistribution of these funds to the appropriate 1651  
local taxing districts by the county auditor. 1652

Upon receipt of these amounts, each local taxing district 1653  
shall distribute the amount among the proper funds as if it had 1654  
been paid as real property taxes. Payments for the costs of 1655  
administration shall continue to be paid to the county treasurer 1656  
and county auditor as provided for in sections 319.54, 321.26, 1657  
and 323.156 of the Revised Code. 1658

Any sums, in addition to the amounts specifically 1659  
appropriated in appropriation item 110908, Property Tax 1660  
Allocation - Local Government, for the Homestead Exemption, the 1661  
Manufactured Home Property Tax Rollback, and the Property Tax 1662  
Rollback payments, which are determined to be necessary for 1663  
these purposes, are hereby appropriated. 1664

PUBLIC LIBRARY FUND 1665

Notwithstanding the requirement in division (B) of section 1666  
131.51 of the Revised Code that the Director of Budget and 1667  
Management shall credit to the Public Library Fund one and 1668  
sixty-six one-hundredths per cent of the total tax revenue 1669  
credited to the General Revenue Fund during the preceding month, 1670  
the Director shall instead calculate these amounts during fiscal 1671  
year 2018 and fiscal year 2019 using one and sixty-eight one- 1672

hundredths as the percentage. 1673

MEDICAID LOCAL SALES TAX TRANSITION FUND 1674

(A) There is hereby created in the state treasury the 1675  
Medicaid Local Sales Tax Transition Fund. The fund shall consist 1676  
of money transferred to it. The fund shall be used to mitigate 1677  
the effects of, and assist in the adjustment to, the reduced 1678  
sales tax revenues of counties and affected transit authorities 1679  
caused by the repeal of sales tax collected by Medicaid health 1680  
insuring corporations on health care service transactions. 1681

Amounts provided to counties and transit authorities under 1682  
division (D) of this section from the Medicaid Local Sales Tax 1683  
Transition Fund use the jurisdictions' annualized Medicaid sales 1684  
tax revenues during the calendar year 2015 and 2016 periods. 1685  
Based on these figures, the payments provided in this section 1686  
provide full replacement of the calculated forgone Medicaid 1687  
sales tax revenues in calendar year 2017, which will occur 1688  
during the October 2017 through December 2017 period. The 1689  
payments under this section also reflect a computation of the 1690  
ability of the counties and transit authorities to reasonably 1691  
adjust to the effects of forgone Medicaid sales tax revenues. 1692  
Over time, each jurisdiction will be able to absorb an 1693  
increasing portion of its forgone Medicaid sales tax revenue 1694  
until it has adjusted to the full forgone revenue. Before such 1695  
full adjustment to the Medicaid sales tax change finally occurs, 1696  
for each year in which the jurisdiction's annualized Medicaid 1697  
sales tax revenue exceeds the amount it is computed as being 1698  
able to reasonably absorb in that year, such difference becomes 1699  
part of the overall distribution provided under this section. 1700  
The amount the jurisdiction is able to absorb in a given year is 1701  
the product derived from multiplying the jurisdiction's 1702

annualized total sales tax revenues for calendar years 2015 and 1703  
2016 by the total absorption rate assigned to the jurisdiction. 1704  
The absorption rate, which grows by the same increment each 1705  
year, is initially established at a level that takes into 1706  
account the relative sales tax capacity of a jurisdiction; the 1707  
assigned initial absorption rate is four percent but is a 1708  
smaller amount to the extent the jurisdiction's sales tax 1709  
capacity is below statewide average sales tax capacity. 1710

(B) If the Tax Commissioner orders the cessation of 1711  
collection of sales and use taxes pursuant to division (B) (11) 1712  
(b) of section 5739.01 of the Revised Code, the Commissioner 1713  
shall certify such result to the Director of Budget and 1714  
Management. After receipt of this certification by the Director, 1715  
the requirements in divisions (C), (D), ~~and (E)~~, (F), and (G) of 1716  
this section shall take effect. 1717

(C) On or before October 15, 2017, each county and transit 1718  
authority that as of January 1, 2017, levies any tax under 1719  
sections 5739.021, 5739.023, 5739.026, 5741.021, 5741.022, and 1720  
5741.023 of the Revised Code shall establish a County and 1721  
Transit Authority Medicaid Sales Tax Transition Fund. The fund 1722  
shall consist of money distributed to it under this section. 1723  
Money provided to such fund shall be transferred to the general 1724  
fund or other fund that receives a lawful portion of the 1725  
county's or transit authority's sales tax revenue in accordance 1726  
with a resolution adopted by the board of county commissioners, 1727  
the county transit board, or trustees of a regional transit 1728  
authority, as appropriate. Money may be transferred from the 1729  
County and Transit Authority Medicaid Sales Tax Transition Fund 1730  
at any time and in any quantity as indicated by the resolution. 1731

(D) On or before November 1, 2017, the Tax Commissioner 1732

shall provide for payment to each county and transit authority 1733  
of a sum equal to fifty per cent of the amount provided for the 1734  
county or transit authority in division (E) of this section; on 1735  
or after January 1, 2018, and before February 1, 2018, the 1736  
Commissioner shall provide for payment to each such county and 1737  
transit authority of a sum equal to fifty per cent of such 1738  
amount. The county treasurer or transit authority fiscal officer 1739  
shall deposit ~~such any~~ amount received under this section into 1740  
the County and Transit Authority Medicaid Sales Tax Transition 1741  
Fund within five business days of its receipt. 1742

(E) Distributions made to counties and transit authorities 1743  
under division (D) of this section shall equal the following 1744  
amounts: 1745

Counties: 1746

Adams	\$2,338,462	1747
Allen	\$499,518	1748
Ashland	\$247,665	1749
Ashtabula	\$1,953,705	1750
Athens	\$1,361,470	1751
Auglaize	\$164,879	1752
Belmont	\$513,695	1753
Brown	\$2,608,692	1754
Butler	\$2,131,220	1755
Carroll	\$222,196	1756
Champaign	\$696,332	1757
Clark	\$6,072,014	1758

Clermont	\$1,385,155	1759
Clinton	\$648,501	1760
Columbiana	\$4,912,012	1761
Coshocton	\$1,095,382	1762
Crawford	\$1,747,652	1763
Cuyahoga	\$25,041,192	1764
Darke	\$394,752	1765
Defiance	\$142,872	1766
Delaware	\$223,143	1767
Erie	\$152,337	1768
Fairfield	\$868,591	1769
Fayette	\$392,342	1770
Franklin	\$14,101,763	1771
Fulton	\$368,374	1772
Gallia	\$950,776	1773
Geauga	\$104,067	1774
Greene	\$681,774	1775
Guernsey	\$550,466	1776
Hamilton	\$9,611,825	1777
Hancock	\$116,906	1778
Hardin	\$662,553	1779
Harrison	\$122,629	1780

Henry	\$216,876	1781
Highland	\$1,802,649	1782
Hocking	\$982,451	1783
Holmes	\$35,327	1784
Huron	\$781,761	1785
Jackson	\$1,628,743	1786
Jefferson	\$1,717,858	1787
Knox	\$472,792	1788
Lake	\$640,963	1789
Lawrence	\$4,457,248	1790
Licking	\$1,325,897	1791
Logan	\$404,753	1792
Lorain	\$2,425,083	1793
Lucas	\$12,058,600	1794
Madison	\$534,899	1795
Mahoning	\$5,235,592	1796
Marion	\$1,688,310	1797
Medina	\$240,830	1798
Meigs	\$3,504,185	1799
Mercer	\$70,711	1800
Miami	\$426,061	1801
Monroe	\$162,021	1802

Montgomery	\$9,198,720	1803
Morgan	\$1,165,475	1804
Morrow	\$1,497,739	1805
Muskingum	\$1,580,290	1806
Noble	\$268,375	1807
Ottawa	\$226,182	1808
Paulding	\$651,361	1809
Perry	\$3,014,204	1810
Pickaway	\$2,027,117	1811
Pike	\$2,030,999	1812
Portage	\$1,168,359	1813
Preble	\$1,050,742	1814
Putnam	\$126,494	1815
Richland	\$955,179	1816
Ross	\$1,903,651	1817
Sandusky	\$558,488	1818
Scioto	\$6,331,880	1819
Seneca	\$904,551	1820
Shelby	\$201,342	1821
Stark	\$1,471,853	1822
Summit	\$2,309,202	1823
Trumbull	\$3,958,878	1824

Tuscarawas	\$353,741	1825
Union	\$111,287	1826
Van Wert	\$300,928	1827
Vinton	\$2,803,310	1828
Warren	\$317,939	1829
Washington	\$521,996	1830
Wayne	\$585,869	1831
Williams	\$496,855	1832
Wood	\$237,910	1833
Wyandot	\$121,144	1834
Transit Authorities:		1835
Greater Cleveland Regional	\$20,068,166	1836
Transit Authority		1837
Central Ohio Regional	\$5,273,867	1838
Transit Authority		1839
Laketran Transit Authority	\$160,420	1840
Western Reserve Transit	\$1,055,799	1841
Authority		1842
Greater Dayton Regional	\$4,605,453	1843
Transit Authority		1844
Portage Area Regional	\$234,905	1845
Transit Authority		1846



Stark Area Regional	\$735,589	1847
Transit Authority		1848
Metro Regional Transit		1849
Authority	\$2,315,641	1850

(F) After the payments are made under division (D) of this 1851  
section, \$50,000,000 shall be paid from the Medicaid Local Sales 1852  
Tax Transition Fund pursuant to division (F) of this section. On 1853  
or after January 1, 2018, and before February 1, 2018, from the 1854  
Medicaid Local Sales Tax Transition Fund, the Tax Commissioner 1855  
shall pay to each county that, as of January 1, 2017, levied any 1856  
tax under sections 5739.021, 5739.026, 5741.021, and 5741.023 of 1857  
the Revised Code and to each transit authority that, as of 1858  
January 1, 2017, levied any tax under sections 5739.023 and 1859  
5741.022 of the Revised Code, an amount equal to the product of 1860  
\$50,000,000 multiplied by the county's or the transit 1861  
authority's proportionate share of the sum of the average annual 1862  
Medicaid sales tax revenue. For purposes of this section, 1863  
"average annual Medicaid sales tax revenue" for each county and 1864  
transit authority shall equal the following amounts: 1865

Counties: 1866

<u>Adams</u>	<u>\$691,336</u>	1867
<u>Allen</u>	<u>\$944,611</u>	1868
<u>Ashland</u>	<u>\$393,831</u>	1869
<u>Ashtabula</u>	<u>\$1,124,661</u>	1870
<u>Athens</u>	<u>\$823,374</u>	1871
<u>Auglaize</u>	<u>\$372,282</u>	1872
<u>Belmont</u>	<u>\$998,456</u>	1873

Brown	\$763,973	1874
Butler	\$3,038,436	1875
Carroll	\$222,446	1876
Champaign	\$454,331	1877
Clark	\$3,195,827	1878
Clermont	\$1,863,529	1879
Clinton	\$557,270	1880
Columbiana	\$2,122,669	1881
Coshocton	\$613,459	1882
Crawford	\$699,749	1883
Cuyahoga	\$25,302,086	1884
Darke	\$508,350	1885
Defiance	\$295,699	1886
Delaware	\$892,573	1887
Erie	\$609,346	1888
Fairfield	\$1,307,564	1889
Fayette	\$593,928	1890
Franklin	\$20,696,969	1891
Fulton	\$488,652	1892
Gallia	\$585,929	1893
Geauga	\$416,266	1894
Greene	\$1,381,738	1895

<u>Guernsey</u>	<u>\$721,749</u>	1896
<u>Hamilton</u>	<u>\$14,024,548</u>	1897
<u>Hancock</u>	<u>\$467,622</u>	1898
<u>Hardin</u>	<u>\$390,788</u>	1899
<u>Harrison</u>	<u>\$242,632</u>	1900
<u>Henry</u>	<u>\$231,619</u>	1901
<u>Highland</u>	<u>\$814,470</u>	1902
<u>Hocking</u>	<u>\$497,590</u>	1903
<u>Holmes</u>	<u>\$141,307</u>	1904
<u>Huron</u>	<u>\$725,668</u>	1905
<u>Jackson</u>	<u>\$739,743</u>	1906
<u>Jefferson</u>	<u>\$1,296,844</u>	1907
<u>Knox</u>	<u>\$486,217</u>	1908
<u>Lake</u>	<u>\$1,671,199</u>	1909
<u>Lawrence</u>	<u>\$1,402,233</u>	1910
<u>Licking</u>	<u>\$2,010,889</u>	1911
<u>Logan</u>	<u>\$616,622</u>	1912
<u>Lorain</u>	<u>\$2,365,747</u>	1913
<u>Lucas</u>	<u>\$10,855,984</u>	1914
<u>Madison</u>	<u>\$501,099</u>	1915
<u>Mahoning</u>	<u>\$4,422,924</u>	1916
<u>Marion</u>	<u>\$1,215,150</u>	1917

Medina	\$963,321	1918
Meigs	\$567,269	1919
Mercer	\$274,171	1920
Miami	\$850,015	1921
Monroe	\$228,684	1922
Montgomery	\$8,160,413	1923
Morgan	\$279,055	1924
Morrow	\$477,346	1925
Muskingum	\$1,709,800	1926
Noble	\$168,168	1927
Ottawa	\$447,742	1928
Paulding	\$218,106	1929
Perry	\$671,732	1930
Pickaway	\$963,623	1931
Pike	\$748,638	1932
Portage	\$1,636,714	1933
Preble	\$544,716	1934
Putnam	\$192,253	1935
Richland	\$1,399,728	1936
Ross	\$1,552,153	1937
Sandusky	\$732,434	1938
Scioto	\$2,010,455	1939

<u>Seneca</u>	<u>\$693,013</u>	1940
<u>Shelby</u>	<u>\$451,328</u>	1941
<u>Stark</u>	<u>\$2,102,869</u>	1942
<u>Summit</u>	<u>\$3,298,852</u>	1943
<u>Trumbull</u>	<u>\$2,712,835</u>	1944
<u>Tuscarawas</u>	<u>\$668,527</u>	1945
<u>Union</u>	<u>\$445,148</u>	1946
<u>Van Wert</u>	<u>\$292,146</u>	1947
<u>Vinton</u>	<u>\$345,435</u>	1948
<u>Warren</u>	<u>\$1,271,756</u>	1949
<u>Washington</u>	<u>\$827,368</u>	1950
<u>Wayne</u>	<u>\$792,665</u>	1951
<u>Williams</u>	<u>\$430,102</u>	1952
<u>Wood</u>	<u>\$846,393</u>	1953
<u>Wyandot</u>	<u>\$191,458</u>	1954
<u>Transit Authorities:</u>		1955
<u>Greater Cleveland Regional</u>	<u>\$20,241,668</u>	1956
<u>Transit Authority</u>		1957
<u>Central Ohio Regional</u>	<u>\$8,316,544</u>	1958
<u>Transit Authority</u>		1959
<u>Laketran Transit Authority</u>	<u>\$417,800</u>	1960
<u>Western Reserve Transit</u>	<u>\$887,442</u>	1961

<u>Authority</u>	1962
<u>Greater Dayton Regional Transit \$4,080,206</u>	1963
<u>Authority</u>	1964
<u>Portage Area Regional Transit \$328,210</u>	1965
<u>Authority</u>	1966
<u>Stark Area Regional Transit \$1,051,435</u>	1967
<u>Authority</u>	1968
<u>Metro Regional Transit Authority \$3,298,852</u>	1969
<u>(G) On or after August 1, 2018, and before September 1,</u>	1970
<u>2018, from any amount transferred to the Medicaid Local Sales</u>	1971
<u>Tax Transition Fund in July 2018 under the section of this act</u>	1972
<u>titled FISCAL YEAR 2018 GENERAL REVENUE FUND ENDING BALANCE, the</u>	1973
<u>Tax Commissioner shall pay to each county that, as of January 1,</u>	1974
<u>2017, levied any tax under sections 5739.021, 5739.026,</u>	1975
<u>5741.021, and 5741.023 of the Revised Code, and to each transit</u>	1976
<u>authority that, as of January 1, 2017, levied any tax under</u>	1977
<u>sections 5739.023 and 5741.022 of the Revised Code, an amount</u>	1978
<u>equal to the amount transferred, multiplied by the county's or</u>	1979
<u>the transit authority's proportionate share of the sum of the</u>	1980
<u>average annual Medicaid sales tax revenue.</u>	1981
<b>Section 4.</b> That existing Sections 387.10 and 387.20 of Am.	1982
Sub. H.B. 49 of the 132nd General Assembly are hereby repealed.	1983
<b>Section 5.</b> FISCAL YEAR 2018 GENERAL REVENUE FUND ENDING	1984
BALANCE	1985
Notwithstanding divisions (B) and (C) of section 131.44 of	1986
the Revised Code, the Director of Budget and Management shall	1987
determine the surplus revenue, as defined in division (A)(1) of	1988

section 131.44 of the Revised Code, that existed on June 30, 1989  
2018, and transfer the lesser of \$30 million or the amount of 1990  
surplus revenue from the GRF to the Medicaid Local Sales Tax 1991  
Transition Fund on or before July 31, 2018. 1992

**Section 6.** The amendment by this act of sections 5739.021, 1993  
5739.023, and 5739.026 of the Revised Code applies on and after 1994  
July 1, 2018. 1995

**Section 7.** Section 5709.40 of the Revised Code is 1996  
presented in this act as a composite of the section as amended 1997  
by Sub. H.B. 158, Sub. H.B. 413, and Am. Sub. H.B. 483, all of 1998  
the 131st General Assembly. The General Assembly, applying the 1999  
principle stated in division (B) of section 1.52 of the Revised 2000  
Code that amendments are to be harmonized if reasonably capable 2001  
of simultaneous operation, finds that the composite is the 2002  
resulting version of the section in effect prior to the 2003  
effective date of the section as presented in this act. 2004