

**As Introduced**

**131st General Assembly  
Regular Session  
2015-2016**

**S. B. No. 173**

**Senator Jordan**

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**A BILL**

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

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

**Section 1.** That sections 323.17, 3501.01, 5705.194, 5  
5739.021, and 5739.026 of the Revised Code be amended to read as 6  
follows: 7

**Sec. 323.17.** When any taxing authority in the county has 8  
certified to the board of elections a resolution that would 9  
serve to place upon the ballot at a general election or at any 10  
special election held prior to the general election but 11  
subsequent to the first Tuesday after the first Monday in ~~August~~ 12  
May the question of a tax to be levied on the current tax list 13  
and duplicate for any purpose, or if the auditor has not 14  
received the certified reduction factors as required by division 15  
(D) (2) of section 319.301 of the Revised Code, the time for 16  
delivery of the tax duplicate of the county treasurer by the 17  
county auditor as provided in section 319.28 of the Revised Code 18  
shall be extended to the first Monday in December. When delivery 19

of the tax duplicate has been so delayed, the times for payment 20  
of taxes as fixed by section 323.12 of the Revised Code may be 21  
extended to the thirty-first day of January and the twentieth 22  
day of July. In case of emergency the tax commissioner may, by 23  
journal entry, extend the times for delivery of the duplicate in 24  
any county for an additional fifteen days upon receipt of a 25  
written application from the county auditor, in the case of a 26  
delay in the delivery of the tax duplicate, or from the 27  
treasurer regarding an extension of the time for the billing and 28  
collection of taxes. 29

When a delay in the closing of a tax collection period 30  
becomes unavoidable, the tax commissioner, upon application of 31  
the county auditor and county treasurer, may extend the time for 32  
payment of taxes if ~~he~~ the commissioner determines that 33  
penalties have accrued or would otherwise accrue for reasons 34  
beyond the control of the taxpayers of the county. The order so 35  
issued by the commissioner shall prescribe the final extended 36  
date for the payment of taxes for that collection period. 37

"Emergency," as used in this section, includes death or 38  
serious illness, any organized work stoppage, mechanical failure 39  
of office equipment or machinery, or a delay in complying with 40  
section 5715.24 or 5715.26 of the Revised Code which will cause 41  
an unavoidable delay in the delivery of duplicates or in the 42  
billing or collection of taxes. Such application shall contain a 43  
statement describing the emergency that will cause the 44  
unavoidable delay. Any application from the county auditor for 45  
an extension of time for delivery of the duplicate due to an 46  
emergency must be received by the tax commissioner on or before 47  
the last day of the month preceding the date required for such 48  
delivery. When an extension of time for delivery of the 49  
duplicate is so granted, the time for payment of taxes shall be 50

extended for a like period of time. 51

Whenever taxable real property has been destroyed or 52  
damaged by fire, flood, tornado, or otherwise, in an amount not 53  
less than twenty-five per cent of the value as listed and 54  
assessed for taxation but in no event less than two thousand 55  
dollars of taxable value, the county board of revision, by 56  
resolution, may extend the time for payment of taxes on such 57  
property not more than one year after the time fixed by section 58  
323.12 of the Revised Code. The board shall file a copy of such 59  
resolution with the county auditor and county treasurer, stating 60  
the name of the owner and description as it appears on the tax 61  
list, the taxing district, the type and kind of property 62  
destroyed or damaged, and the board's estimate of the amount of 63  
such destruction or damage. 64

**Sec. 3501.01.** As used in the sections of the Revised Code 65  
relating to elections and political communications: 66

(A) "General election" means the election held on the 67  
first Tuesday after the first Monday in each November. 68

(B) "Regular municipal election" means the election held 69  
on the first Tuesday after the first Monday in November in each 70  
odd-numbered year. 71

(C) "Regular state election" means the election held on 72  
the first Tuesday after the first Monday in November in each 73  
even-numbered year. 74

(D) "Special election" means any election other than those 75  
elections defined in other divisions of this section. A special 76  
election may be held only on the first Tuesday after the first 77  
Monday in ~~February, May, August,~~ or November, or on the day 78  
authorized by a particular municipal or county charter for the 79

holding of a primary election, except that in any year in which 80  
a presidential primary election is held, no special election 81  
shall be held in ~~February or May~~, except as authorized by a 82  
municipal or county charter, but may be held on the first 83  
Tuesday after the first Monday in March. 84

(E) (1) "Primary" or "primary election" means an election 85  
held for the purpose of nominating persons as candidates of 86  
political parties for election to offices, and for the purpose 87  
of electing persons as members of the controlling committees of 88  
political parties and as delegates and alternates to the 89  
conventions of political parties. Primary elections shall be 90  
held on the first Tuesday after the first Monday in May of each 91  
year except in years in which a presidential primary election is 92  
held. 93

(2) "Presidential primary election" means a primary 94  
election as defined by division (E) (1) of this section at which 95  
an election is held for the purpose of choosing delegates and 96  
alternates to the national conventions of the major political 97  
parties pursuant to section 3513.12 of the Revised Code. Unless 98  
otherwise specified, presidential primary elections are included 99  
in references to primary elections. In years in which a 100  
presidential primary election is held, all primary elections 101  
shall be held on the first Tuesday after the first Monday in 102  
March except as otherwise authorized by a municipal or county 103  
charter. 104

(F) "Political party" means any group of voters meeting 105  
the requirements set forth in section 3517.01 of the Revised 106  
Code for the formation and existence of a political party. 107

(1) "Major political party" means any political party 108  
organized under the laws of this state whose candidate for 109

governor or nominees for presidential electors received not less 110  
than twenty per cent of the total vote cast for such office at 111  
the most recent regular state election. 112

(2) "Minor political party" means any political party 113  
organized under the laws of this state that meets either of the 114  
following requirements: 115

(a) Except as otherwise provided in this division, the 116  
political party's candidate for governor or nominees for 117  
presidential electors received less than twenty per cent but not 118  
less than three per cent of the total vote cast for such office 119  
at the most recent regular state election. A political party 120  
that meets the requirements of this division remains a political 121  
party for a period of four years after meeting those 122  
requirements. 123

(b) The political party has filed with the secretary of 124  
state, subsequent to its failure to meet the requirements of 125  
division (F) (2) (a) of this section, a petition that meets the 126  
requirements of section 3517.01 of the Revised Code. 127

A newly formed political party shall be known as a minor 128  
political party until the time of the first election for 129  
governor or president which occurs not less than twelve months 130  
subsequent to the formation of such party, after which election 131  
the status of such party shall be determined by the vote for the 132  
office of governor or president. 133

(G) "Dominant party in a precinct" or "dominant political 134  
party in a precinct" means that political party whose candidate 135  
for election to the office of governor at the most recent 136  
regular state election at which a governor was elected received 137  
more votes than any other person received for election to that 138

office in such precinct at such election. 139

(H) "Candidate" means any qualified person certified in 140  
accordance with the provisions of the Revised Code for placement 141  
on the official ballot of a primary, general, or special 142  
election to be held in this state, or any qualified person who 143  
claims to be a write-in candidate, or who knowingly assents to 144  
being represented as a write-in candidate by another at either a 145  
primary, general, or special election to be held in this state. 146

(I) "Independent candidate" means any candidate who claims 147  
not to be affiliated with a political party, and whose name has 148  
been certified on the office-type ballot at a general or special 149  
election through the filing of a statement of candidacy and 150  
nominating petition, as prescribed in section 3513.257 of the 151  
Revised Code. 152

(J) "Nonpartisan candidate" means any candidate whose name 153  
is required, pursuant to section 3505.04 of the Revised Code, to 154  
be listed on the nonpartisan ballot, including all candidates 155  
for judicial office, for member of any board of education, for 156  
municipal or township offices in which primary elections are not 157  
held for nominating candidates by political parties, and for 158  
offices of municipal corporations having charters that provide 159  
for separate ballots for elections for these offices. 160

(K) "Party candidate" means any candidate who claims to be 161  
a member of a political party and who has been certified to 162  
appear on the office-type ballot at a general or special 163  
election as the nominee of a political party because the 164  
candidate has won the primary election of the candidate's party 165  
for the public office the candidate seeks, has been nominated 166  
under section 3517.012, or is selected by party committee in 167  
accordance with section 3513.31 of the Revised Code. 168

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

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

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

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

(P) "Voting residence" means that place of residence of an elector which shall determine the precinct in which the elector may vote.

(Q) "Precinct" means a district within a county established by the board of elections of such county within which all qualified electors having a voting residence therein may vote at the same polling place.

(R) "Polling place" means that place provided for each precinct at which the electors having a voting residence in such precinct may vote.

(S) "Board" or "board of elections" means the board of elections appointed in a county pursuant to section 3501.06 of the Revised Code.

(T) "Political subdivision" means a county, township, city, village, or school district.

(U) "Election officer" or "election official" means any of the following:	197 198
(1) Secretary of state;	199
(2) Employees of the secretary of state serving the division of elections in the capacity of attorney, administrative officer, administrative assistant, elections administrator, office manager, or clerical supervisor;	200 201 202 203
(3) Director of a board of elections;	204
(4) Deputy director of a board of elections;	205
(5) Member of a board of elections;	206
(6) Employees of a board of elections;	207
(7) Precinct election officials;	208
(8) Employees appointed by the boards of elections on a temporary or part-time basis.	209 210
(V) "Acknowledgment notice" means a notice sent by a board of elections, on a form prescribed by the secretary of state, informing a voter registration applicant or an applicant who wishes to change the applicant's residence or name of the status of the application; the information necessary to complete or update the application, if any; and if the application is complete, the precinct in which the applicant is to vote.	211 212 213 214 215 216 217
(W) "Confirmation notice" means a notice sent by a board of elections, on a form prescribed by the secretary of state, to a registered elector to confirm the registered elector's current address.	218 219 220 221
(X) "Designated agency" means an office or agency in the state that provides public assistance or that provides state-	222 223

funded programs primarily engaged in providing services to 224  
persons with disabilities and that is required by the National 225  
Voter Registration Act of 1993 to implement a program designed 226  
and administered by the secretary of state for registering 227  
voters, or any other public or government office or agency that 228  
implements a program designed and administered by the secretary 229  
of state for registering voters, including the department of job 230  
and family services, the program administered under section 231  
3701.132 of the Revised Code by the department of health, the 232  
department of mental health and addiction services, the 233  
department of developmental disabilities, the opportunities for 234  
Ohioans with disabilities agency, and any other agency the 235  
secretary of state designates. "Designated agency" does not 236  
include public high schools and vocational schools, public 237  
libraries, or the office of a county treasurer. 238

(Y) "National Voter Registration Act of 1993" means the 239  
"National Voter Registration Act of 1993," 107 Stat. 77, 42 240  
U.S.C.A. 1973gg. 241

(Z) "Voting Rights Act of 1965" means the "Voting Rights 242  
Act of 1965," 79 Stat. 437, 42 U.S.C.A. 1973, as amended. 243

(AA) "Photo identification" means a document that meets 244  
each of the following requirements: 245

(1) It shows the name of the individual to whom it was 246  
issued, which shall conform to the name in the poll list or 247  
signature pollbook. 248

(2) It shows the current address of the individual to whom 249  
it was issued, which shall conform to the address in the poll 250  
list or signature pollbook, except for a driver's license or a 251  
state identification card issued under section 4507.50 of the 252

Revised Code, which may show either the current or former 253  
address of the individual to whom it was issued, regardless of 254  
whether that address conforms to the address in the poll list or 255  
signature pollbook. 256

(3) It shows a photograph of the individual to whom it was 257  
issued. 258

(4) It includes an expiration date that has not passed. 259

(5) It was issued by the government of the United States 260  
or this state. 261

**Sec. 5705.194.** The board of education of any city, local, 262  
exempted village, cooperative education, or joint vocational 263  
school district at any time may declare by resolution that the 264  
revenue that will be raised by all tax levies which the district 265  
is authorized to impose, when combined with state and federal 266  
revenues, will be insufficient to provide for the emergency 267  
requirements of the school district or to avoid an operating 268  
deficit, and that it is therefore necessary to levy an 269  
additional tax in excess of the ten-mill limitation. The 270  
resolution shall be confined to a single purpose and shall 271  
specify that purpose. If the levy is proposed to renew all or a 272  
portion of the proceeds derived from one or more existing levies 273  
imposed pursuant to this section, it shall be called a renewal 274  
levy and shall be so designated on the ballot. If two or more 275  
existing levies are to be included in a single renewal levy but 276  
are not scheduled to expire in the same year, the resolution 277  
shall specify that the existing levies to be renewed shall not 278  
be levied after the year preceding the year in which the renewal 279  
levy is first imposed. Notwithstanding the original purpose of 280  
any one or more existing levies that are to be in any single 281  
renewal levy, the purpose of the renewal levy may be either to 282

avoid an operating deficit or to provide for the emergency 283  
requirements of the school district. The resolution shall 284  
further specify the amount of money it is necessary to raise for 285  
the specified purpose for each calendar year the millage is to 286  
be imposed; if a renewal levy, whether the levy is to renew all, 287  
or a portion of, the proceeds derived from one or more existing 288  
levies; and the number of years in which the millage is to be in 289  
effect, which may include a levy upon the current year's tax 290  
list. The number of years may be any number not exceeding ten. 291

The question shall be submitted at a special election on a 292  
date specified in the resolution. The date shall not be earlier 293  
than eighty days after the adoption and certification of the 294  
resolution to the county auditor and shall be consistent with 295  
the requirements of section 3501.01 of the Revised Code. A 296  
resolution for a renewal levy shall not be placed on the ballot 297  
unless the question is submitted on a date on which a special 298  
election may be held under division (D) of section 3501.01 of 299  
the Revised Code, ~~except for the first Tuesday after the first~~ 300  
~~Monday in February and August,~~ during the last year the levy to 301  
be renewed may be extended on the real and public utility 302  
property tax list and duplicate, or at any election held in the 303  
ensuing year, except that if the resolution proposes renewing 304  
two or more existing levies, the question shall be submitted ~~on~~ 305  
~~the date of the general or primary election held~~ during the last 306  
year at least one of the levies to be renewed may be extended on 307  
that list and duplicate, or at any election held during the 308  
ensuing year. For purposes of this section, a levy shall be 309  
considered to be an "existing levy" through the year following 310  
the last year it can be placed on the real and public utility 311  
property tax list and duplicate. 312

The submission of questions to the electors under this 313

section is subject to the limitation on the number of election 314  
dates established by section 5705.214 of the Revised Code. 315

The resolution shall go into immediate effect upon its 316  
passage, and no publication of the resolution shall be necessary 317  
other than that provided for in the notice of election. A copy 318  
of the resolution shall immediately after its passing be 319  
certified to the county auditor of the proper county. Section 320  
5705.195 of the Revised Code shall govern the arrangements for 321  
the submission of questions to the electors under this section 322  
and other matters concerning the election. Publication of notice 323  
of the election shall be made in one newspaper of general 324  
circulation in the county once a week for two consecutive weeks, 325  
or as provided in section 7.16 of the Revised Code, prior to the 326  
election. If the board of elections operates and maintains a web 327  
site, the board of elections shall post notice of the election 328  
on its web site for thirty days prior to the election. If a 329  
majority of the electors voting on the question submitted in an 330  
election vote in favor of the levy, the board of education of 331  
the school district may make the additional levy necessary to 332  
raise the amount specified in the resolution for the purpose 333  
stated in the resolution. The tax levy shall be included in the 334  
next tax budget that is certified to the county budget 335  
commission. 336

After the approval of the levy and prior to the time when 337  
the first tax collection from the levy can be made, the board of 338  
education may anticipate a fraction of the proceeds of the levy 339  
and issue anticipation notes in an amount not exceeding the 340  
total estimated proceeds of the levy to be collected during the 341  
first year of the levy. 342

The notes shall be issued as provided in section 133.24 of 343

the Revised Code, shall have principal payments during each year 344  
after the year of their issuance over a period not to exceed 345  
five years, and may have principal payment in the year of their 346  
issuance. 347

**Sec. 5739.021.** (A) For the purpose of providing additional 348  
general revenues for the county or supporting criminal and 349  
administrative justice services in the county, or both, and to 350  
pay the expenses of administering such levy, any county may levy 351  
a tax at the rate of not more than one per cent at any multiple 352  
of one-fourth of one per cent upon every retail sale made in the 353  
county, except sales of watercraft and outboard motors required 354  
to be titled pursuant to Chapter 1548. of the Revised Code and 355  
sales of motor vehicles, and may increase the rate of an 356  
existing tax to not more than one per cent at any multiple of 357  
one-fourth of one per cent. 358

The tax shall be levied and the rate increased pursuant to 359  
a resolution of the board of county commissioners. The 360  
resolution shall state the purpose for which the tax is to be 361  
levied and the number of years for which the tax is to be 362  
levied, or that it is for a continuing period of time. If the 363  
tax is to be levied for the purpose of providing additional 364  
general revenues and for the purpose of supporting criminal and 365  
administrative justice services, the resolution shall state the 366  
rate or amount of the tax to be apportioned to each such 367  
purpose. The rate or amount may be different for each year the 368  
tax is to be levied, but the rates or amounts actually 369  
apportioned each year shall not be different from that stated in 370  
the resolution for that year. If the resolution is adopted as an 371  
emergency measure necessary for the immediate preservation of 372  
the public peace, health, or safety, it must receive an 373  
affirmative vote of all of the members of the board of county 374

commissioners and shall state the reasons for such necessity. 375  
The board shall deliver a certified copy of the resolution to 376  
the tax commissioner, not later than the sixty-fifth day prior 377  
to the date on which the tax is to become effective, which shall 378  
be the first day of the calendar quarter. 379

Prior to the adoption of any resolution under this 380  
section, the board of county commissioners shall conduct two 381  
public hearings on the resolution, the second hearing to be not 382  
less than three nor more than ten days after the first. Notice 383  
of the date, time, and place of the hearings shall be given by 384  
publication in a newspaper of general circulation in the county, 385  
or as provided in section 7.16 of the Revised Code, once a week 386  
on the same day of the week for two consecutive weeks, the 387  
second publication being not less than ten nor more than thirty 388  
days prior to the first hearing. 389

Except as provided in division (B)(3) of this section, the 390  
resolution shall be subject to a referendum as provided in 391  
sections 305.31 to 305.41 of the Revised Code. 392

If a petition for a referendum is filed, the county 393  
auditor with whom the petition was filed shall, within five 394  
days, notify the board of county commissioners and the tax 395  
commissioner of the filing of the petition by certified mail. If 396  
the board of elections with which the petition was filed 397  
declares the petition invalid, the board of elections, within 398  
five days, shall notify the board of county commissioners and 399  
the tax commissioner of that declaration by certified mail. If 400  
the petition is declared to be invalid, the effective date of 401  
the tax or increased rate of tax levied by this section shall be 402  
the first day of a calendar quarter following the expiration of 403  
sixty-five days from the date the commissioner receives notice 404

from the board of elections that the petition is invalid. 405

(B) (1) A resolution that is not adopted as an emergency 406  
measure may direct the board of elections to submit the question 407  
of levying the tax or increasing the rate of tax to the electors 408  
of the county at a special election held on the date specified 409  
by the board of county commissioners in the resolution, provided 410  
that the election occurs not less than ninety days after a 411  
certified copy of such resolution is transmitted to the board of 412  
elections ~~and the election is not held in February or August of~~ 413  
~~any year~~. Upon transmission of the resolution to the board of 414  
elections, the board of county commissioners shall notify the 415  
tax commissioner in writing of the levy question to be submitted 416  
to the electors. No resolution adopted under this division shall 417  
go into effect unless approved by a majority of those voting 418  
upon it, and, except as provided in division (B) (3) of this 419  
section, shall become effective on the first day of a calendar 420  
quarter following the expiration of sixty-five days from the 421  
date the tax commissioner receives notice from the board of 422  
elections of the affirmative vote. 423

(2) A resolution that is adopted as an emergency measure 424  
shall go into effect as provided in division (A) of this 425  
section, but may direct the board of elections to submit the 426  
question of repealing the tax or increase in the rate of the tax 427  
to the electors of the county at the next general election in 428  
the county occurring not less than ninety days after a certified 429  
copy of the resolution is transmitted to the board of elections. 430  
Upon transmission of the resolution to the board of elections, 431  
the board of county commissioners shall notify the tax 432  
commissioner in writing of the levy question to be submitted to 433  
the electors. The ballot question shall be the same as that 434  
prescribed in section 5739.022 of the Revised Code. The board of 435

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

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

(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 466  
authorized by this section. Any reduction in the rate at which 467  
the tax is levied shall be made effective on the first day of a 468  
calendar quarter next following the sixty-fifth day after a 469  
certified copy of the resolution is delivered to the tax 470  
commissioner. 471

(E) The tax on every retail sale subject to a tax levied 472  
pursuant to this section shall be in addition to the tax levied 473  
by section 5739.02 of the Revised Code and any tax levied 474  
pursuant to section 5739.023 or 5739.026 of the Revised Code. 475

A county that levies a tax pursuant to this section shall 476  
levy a tax at the same rate pursuant to section 5741.021 of the 477  
Revised Code. 478

The additional tax levied by the county shall be collected 479  
pursuant to section 5739.025 of the Revised Code. If the 480  
additional tax or some portion thereof is levied for the purpose 481  
of criminal and administrative justice services, the revenue 482  
from the tax, or the amount or rate apportioned to that purpose, 483  
shall be credited to a special fund created in the county 484  
treasury for receipt of that revenue. 485

Any tax levied pursuant to this section is subject to the 486  
exemptions provided in section 5739.02 of the Revised Code and 487  
in addition shall not be applicable to sales not within the 488  
taxing power of a county under the Constitution of the United 489  
States or the Ohio Constitution. 490

(F) For purposes of this section, a copy of a resolution 491  
is "certified" when it contains a written statement attesting 492  
that the copy is a true and exact reproduction of the original 493  
resolution. 494

(G) If a board of commissioners intends to adopt a 495  
resolution to levy a tax in whole or in part for the purpose of 496  
criminal and administrative justice services, the board shall 497  
prepare and make available at the first public hearing at which 498  
the resolution is considered a statement containing the 499  
following information: 500

(1) For each of the two preceding fiscal years, the amount 501  
of expenditures made by the county from the county general fund 502  
for the purpose of criminal and administrative justice services; 503

(2) For the fiscal year in which the resolution is 504  
adopted, the board's estimate of the amount of expenditures to 505  
be made by the county from the county general fund for the 506  
purpose of criminal and administrative justice services; 507

(3) For each of the two fiscal years after the fiscal year 508  
in which the resolution is adopted, the board's preliminary plan 509  
for expenditures to be made from the county general fund for the 510  
purpose of criminal and administrative justice services, both 511  
under the assumption that the tax will be imposed for that 512  
purpose and under the assumption that the tax would not be 513  
imposed for that purpose, and for expenditures to be made from 514  
the special fund created under division (E) of this section 515  
under the assumption that the tax will be imposed for that 516  
purpose. 517

The board shall prepare the statement and the preliminary 518  
plan using the best information available to the board at the 519  
time the statement is prepared. Neither the statement nor the 520  
preliminary plan shall be used as a basis to challenge the 521  
validity of the tax in any court of competent jurisdiction, nor 522  
shall the statement or preliminary plan limit the authority of 523  
the board to appropriate, pursuant to section 5705.38 of the 524

Revised Code, an amount different from that specified in the 525  
preliminary plan. 526

(H) Upon receipt from a board of county commissioners of a 527  
certified copy of a resolution required by division (A) or (D) 528  
of this section, or from the board of elections of a notice of 529  
the results of an election required by division (A) or (B) (1) or 530  
(2) of this section, the tax commissioner shall provide notice 531  
of a tax rate change in a manner that is reasonably accessible 532  
to all affected vendors. The commissioner shall provide this 533  
notice at least sixty days prior to the effective date of the 534  
rate change. The commissioner, by rule, may establish the method 535  
by which notice will be provided. 536

(I) As used in this section, "criminal and administrative 537  
justice services" means the exercise by the county sheriff of 538  
all powers and duties vested in that office by law; the exercise 539  
by the county prosecuting attorney of all powers and duties 540  
vested in that office by law; the exercise by any court in the 541  
county of all powers and duties vested in that court; the 542  
exercise by the clerk of the court of common pleas, any clerk of 543  
a municipal court having jurisdiction throughout the county, or 544  
the clerk of any county court of all powers and duties vested in 545  
the clerk by law except, in the case of the clerk of the court 546  
of common pleas, the titling of motor vehicles or watercraft 547  
pursuant to Chapter 1548. or 4505. of the Revised Code; the 548  
exercise by the county coroner of all powers and duties vested 549  
in that office by law; making payments to any other public 550  
agency or a private, nonprofit agency, the purposes of which in 551  
the county include the diversion, adjudication, detention, or 552  
rehabilitation of criminals or juvenile offenders; the operation 553  
and maintenance of any detention facility, as defined in section 554  
2921.01 of the Revised Code; and the construction, acquisition, 555

equipping, or repair of such a detention facility, including the 556  
payment of any debt charges incurred in the issuance of 557  
securities pursuant to Chapter 133. of the Revised Code for the 558  
purpose of constructing, acquiring, equipping, or repairing such 559  
a facility. 560

**Sec. 5739.026.** (A) A board of county commissioners may 561  
levy a tax of one-fourth or one-half of one per cent on every 562  
retail sale in the county, except sales of watercraft and 563  
outboard motors required to be titled pursuant to Chapter 1548. 564  
of the Revised Code and sales of motor vehicles, and may 565  
increase an existing rate of one-fourth of one per cent to one- 566  
half of one per cent, to pay the expenses of administering the 567  
tax and, except as provided in division (A) (6) of this section, 568  
for any one or more of the following purposes provided that the 569  
aggregate levy for all such purposes does not exceed one-half of 570  
one per cent: 571

(1) To provide additional revenues for the payment of 572  
bonds or notes issued in anticipation of bonds issued by a 573  
convention facilities authority established by the board of 574  
county commissioners under Chapter 351. of the Revised Code and 575  
to provide additional operating revenues for the convention 576  
facilities authority; 577

(2) To provide additional revenues for a transit authority 578  
operating in the county; 579

(3) To provide additional revenue for the county's general 580  
fund; 581

(4) To provide additional revenue for permanent 582  
improvements within the county to be distributed by the 583  
community improvements board in accordance with section 307.283 584

and to pay principal, interest, and premium on bonds issued 585  
under section 307.284 of the Revised Code; 586

(5) To provide additional revenue for the acquisition, 587  
construction, equipping, or repair of any specific permanent 588  
improvement or any class or group of permanent improvements, 589  
which improvement or class or group of improvements shall be 590  
enumerated in the resolution required by division (D) of this 591  
section, and to pay principal, interest, premium, and other 592  
costs associated with the issuance of bonds or notes in 593  
anticipation of bonds issued pursuant to Chapter 133. of the 594  
Revised Code for the acquisition, construction, equipping, or 595  
repair of the specific permanent improvement or class or group 596  
of permanent improvements; 597

(6) To provide revenue for the implementation and 598  
operation of a 9-1-1 system in the county. If the tax is levied 599  
or the rate increased exclusively for such purpose, the tax 600  
shall not be levied or the rate increased for more than five 601  
years. At the end of the last year the tax is levied or the rate 602  
increased, any balance remaining in the special fund established 603  
for such purpose shall remain in that fund and be used 604  
exclusively for such purpose until the fund is completely 605  
expended, and, notwithstanding section 5705.16 of the Revised 606  
Code, the board of county commissioners shall not petition for 607  
the transfer of money from such special fund, and the tax 608  
commissioner shall not approve such a petition. 609

If the tax is levied or the rate increased for such 610  
purpose for more than five years, the board of county 611  
commissioners also shall levy the tax or increase the rate of 612  
the tax for one or more of the purposes described in divisions 613  
(A) (1) to (5) of this section and shall prescribe the method for 614

allocating the revenues from the tax each year in the manner 615  
required by division (C) of this section. 616

(7) To provide additional revenue for the operation or 617  
maintenance of a detention facility, as that term is defined 618  
under division (F) of section 2921.01 of the Revised Code; 619

(8) To provide revenue to finance the construction or 620  
renovation of a sports facility, but only if the tax is levied 621  
for that purpose in the manner prescribed by section 5739.028 of 622  
the Revised Code. 623

As used in division (A) (8) of this section: 624

(a) "Sports facility" means a facility intended to house 625  
major league professional athletic teams. 626

(b) "Constructing" or "construction" includes providing 627  
fixtures, furnishings, and equipment. 628

(9) To provide additional revenue for the acquisition of 629  
agricultural easements, as defined in section 5301.67 of the 630  
Revised Code; to pay principal, interest, and premium on bonds 631  
issued under section 133.60 of the Revised Code; and for the 632  
supervision and enforcement of agricultural easements held by 633  
the county; 634

(10) To provide revenue for the provision of ambulance, 635  
paramedic, or other emergency medical services; 636

(11) To provide revenue for the operation of a lake 637  
facilities authority and the remediation of an impacted 638  
watershed by a lake facilities authority, as provided in Chapter 639  
353. of the Revised Code. 640

Pursuant to section 755.171 of the Revised Code, a board 641  
of county commissioners may pledge and contribute revenue from a 642

tax levied for the purpose of division (A) (5) of this section to 643  
the payment of debt charges on bonds issued under section 755.17 644  
of the Revised Code. 645

The rate of tax shall be a multiple of one-fourth of one 646  
per cent, unless a portion of the rate of an existing tax levied 647  
under section 5739.023 of the Revised Code has been reduced, and 648  
the rate of tax levied under this section has been increased, 649  
pursuant to section 5739.028 of the Revised Code, in which case 650  
the aggregate of the rates of tax levied under this section and 651  
section 5739.023 of the Revised Code shall be a multiple of one- 652  
fourth of one per cent. The tax shall be levied and the rate 653  
increased pursuant to a resolution adopted by a majority of the 654  
members of the board. The board shall deliver a certified copy 655  
of the resolution to the tax commissioner, not later than the 656  
sixty-fifth day prior to the date on which the tax is to become 657  
effective, which shall be the first day of a calendar quarter. 658

Prior to the adoption of any resolution to levy the tax or 659  
to increase the rate of tax exclusively for the purpose set 660  
forth in division (A) (3) of this section, the board of county 661  
commissioners shall conduct two public hearings on the 662  
resolution, the second hearing to be no fewer than three nor 663  
more than ten days after the first. Notice of the date, time, 664  
and place of the hearings shall be given by publication in a 665  
newspaper of general circulation in the county, or as provided 666  
in section 7.16 of the Revised Code, once a week on the same day 667  
of the week for two consecutive weeks. The second publication 668  
shall be no fewer than ten nor more than thirty days prior to 669  
the first hearing. Except as provided in division (E) of this 670  
section, the resolution shall be subject to a referendum as 671  
provided in sections 305.31 to 305.41 of the Revised Code. If 672  
the resolution is adopted as an emergency measure necessary for 673

the immediate preservation of the public peace, health, or 674  
safety, it must receive an affirmative vote of all of the 675  
members of the board of county commissioners and shall state the 676  
reasons for the necessity. 677

If the tax is for more than one of the purposes set forth 678  
in divisions (A)(1) to (7), (9), and (10) of this section, or is 679  
exclusively for one of the purposes set forth in division (A) 680  
(1), (2), (4), (5), (6), (7), (9), or (10) of this section, the 681  
resolution shall not go into effect unless it is approved by a 682  
majority of the electors voting on the question of the tax. 683

(B) The board of county commissioners shall adopt a 684  
resolution under section 351.02 of the Revised Code creating the 685  
convention facilities authority, or under section 307.283 of the 686  
Revised Code creating the community improvements board, before 687  
adopting a resolution levying a tax for the purpose of a 688  
convention facilities authority under division (A)(1) of this 689  
section or for the purpose of a community improvements board 690  
under division (A)(4) of this section. 691

(C)(1) If the tax is to be used for more than one of the 692  
purposes set forth in divisions (A)(1) to (7), (9), and (10) of 693  
this section, the board of county commissioners shall establish 694  
the method that will be used to determine the amount or 695  
proportion of the tax revenue received by the county during each 696  
year that will be distributed for each of those purposes, 697  
including, if applicable, provisions governing the reallocation 698  
of a convention facilities authority's allocation if the 699  
authority is dissolved while the tax is in effect. The 700  
allocation method may provide that different proportions or 701  
amounts of the tax shall be distributed among the purposes in 702  
different years, but it shall clearly describe the method that 703

will be used for each year. Except as otherwise provided in 704  
division (C) (2) of this section, the allocation method 705  
established by the board is not subject to amendment during the 706  
life of the tax. 707

(2) Subsequent to holding a public hearing on the proposed 708  
amendment, the board of county commissioners may amend the 709  
allocation method established under division (C) (1) of this 710  
section for any year, if the amendment is approved by the 711  
governing board of each entity whose allocation for the year 712  
would be reduced by the proposed amendment. In the case of a tax 713  
that is levied for a continuing period of time, the board may 714  
not so amend the allocation method for any year before the sixth 715  
year that the tax is in effect. 716

(a) If the additional revenues provided to the convention 717  
facilities authority are pledged by the authority for the 718  
payment of convention facilities authority revenue bonds for as 719  
long as such bonds are outstanding, no reduction of the 720  
authority's allocation of the tax shall be made for any year 721  
except to the extent that the reduced authority allocation, when 722  
combined with the authority's other revenues pledged for that 723  
purpose, is sufficient to meet the debt service requirements for 724  
that year on such bonds. 725

(b) If the additional revenues provided to the county are 726  
pledged by the county for the payment of bonds or notes 727  
described in division (A) (4) or (5) of this section, for as long 728  
as such bonds or notes are outstanding, no reduction of the 729  
county's or the community improvements board's allocation of the 730  
tax shall be made for any year, except to the extent that the 731  
reduced county or community improvements board allocation is 732  
sufficient to meet the debt service requirements for that year 733

on such bonds or notes. 734

(c) If the additional revenues provided to the transit 735  
authority are pledged by the authority for the payment of 736  
revenue bonds issued under section 306.37 of the Revised Code, 737  
for as long as such bonds are outstanding, no reduction of the 738  
authority's allocation of tax shall be made for any year, except 739  
to the extent that the authority's reduced allocation, when 740  
combined with the authority's other revenues pledged for that 741  
purpose, is sufficient to meet the debt service requirements for 742  
that year on such bonds. 743

(d) If the additional revenues provided to the county are 744  
pledged by the county for the payment of bonds or notes issued 745  
under section 133.60 of the Revised Code, for so long as the 746  
bonds or notes are outstanding, no reduction of the county's 747  
allocation of the tax shall be made for any year, except to the 748  
extent that the reduced county allocation is sufficient to meet 749  
the debt service requirements for that year on the bonds or 750  
notes. 751

(D) (1) The resolution levying the tax or increasing the 752  
rate of tax shall state the rate of the tax or the rate of the 753  
increase; the purpose or purposes for which it is to be levied; 754  
the number of years for which it is to be levied or that it is 755  
for a continuing period of time; the allocation method required 756  
by division (C) of this section; and if required to be submitted 757  
to the electors of the county under division (A) of this 758  
section, the date of the election at which the proposal shall be 759  
submitted to the electors of the county, which shall be not less 760  
than ninety days after the certification of a copy of the 761  
resolution to the board of elections ~~and, if the tax is to be~~ 762  
~~levied exclusively for the purpose set forth in division (A) (3)~~ 763

~~of this section, shall not occur in February or August of any~~ 764  
~~year.~~ Upon certification of the resolution to the board of 765  
elections, the board of county commissioners shall notify the 766  
tax commissioner in writing of the levy question to be submitted 767  
to the electors. If approved by a majority of the electors, the 768  
tax shall become effective on the first day of a calendar 769  
quarter next following the sixty-fifth day following the date 770  
the board of county commissioners and tax commissioner receive 771  
from the board of elections the certification of the results of 772  
the election, except as provided in division (E) of this 773  
section. 774

(2) (a) A resolution specifying that the tax is to be used 775  
exclusively for the purpose set forth in division (A) (3) of this 776  
section that is not adopted as an emergency measure may direct 777  
the board of elections to submit the question of levying the tax 778  
or increasing the rate of the tax to the electors of the county 779  
at a special election held on the date specified by the board of 780  
county commissioners in the resolution, provided that the 781  
election occurs not less than ninety days after the resolution 782  
is certified to the board of elections ~~and the election is not~~ 783  
~~held in February or August of any year.~~ Upon certification of 784  
the resolution to the board of elections, the board of county 785  
commissioners shall notify the tax commissioner in writing of 786  
the levy question to be submitted to the electors. No resolution 787  
adopted under division (D) (2) (a) of this section shall go into 788  
effect unless approved by a majority of those voting upon it 789  
and, except as provided in division (E) of this section, not 790  
until the first day of a calendar quarter following the 791  
expiration of sixty-five days from the date the tax commissioner 792  
receives notice from the board of elections of the affirmative 793  
vote. 794

(b) A resolution specifying that the tax is to be used 795  
exclusively for the purpose set forth in division (A) (3) of this 796  
section that is adopted as an emergency measure shall become 797  
effective as provided in division (A) of this section, but may 798  
direct the board of elections to submit the question of 799  
repealing the tax or increase in the rate of the tax to the 800  
electors of the county at the next general election in the 801  
county occurring not less than ninety days after the resolution 802  
is certified to the board of elections. Upon certification of 803  
the resolution to the board of elections, the board of county 804  
commissioners shall notify the tax commissioner in writing of 805  
the levy question to be submitted to the electors. The ballot 806  
question shall be the same as that prescribed in section 807  
5739.022 of the Revised Code. The board of elections shall 808  
notify the board of county commissioners and the tax 809  
commissioner of the result of the election immediately after the 810  
result has been declared. If a majority of the qualified 811  
electors voting on the question of repealing the tax or increase 812  
in the rate of the tax vote for repeal of the tax or repeal of 813  
the increase, the board of county commissioners, on the first 814  
day of a calendar quarter following the expiration of sixty-five 815  
days after the date the board and tax commissioner received 816  
notice of the result of the election, shall, in the case of a 817  
repeal of the tax, cease to levy the tax, or, in the case of a 818  
repeal of an increase in the rate of the tax, cease to levy the 819  
increased rate and levy the tax at the rate at which it was 820  
imposed immediately prior to the increase in rate. 821

(c) A board of county commissioners, by resolution, may 822  
reduce the rate of a tax levied exclusively for the purpose set 823  
forth in division (A) (3) of this section to a lower rate 824  
authorized by this section. Any such reduction shall be made 825

effective on the first day of the calendar quarter next 826  
following the sixty-fifth day after the tax commissioner 827  
receives a certified copy of the resolution from the board. 828

(E) If a vendor makes a sale in this state by printed 829  
catalog and the consumer computed the tax on the sale based on 830  
local rates published in the catalog, any tax levied or repealed 831  
or rate changed under this section shall not apply to such a 832  
sale until the first day of a calendar quarter following the 833  
expiration of one hundred twenty days from the date of notice by 834  
the tax commissioner pursuant to division (G) of this section. 835

(F) The tax levied pursuant to this section shall be in 836  
addition to the tax levied by section 5739.02 of the Revised 837  
Code and any tax levied pursuant to section 5739.021 or 5739.023 838  
of the Revised Code. 839

A county that levies a tax pursuant to this section shall 840  
levy a tax at the same rate pursuant to section 5741.023 of the 841  
Revised Code. 842

The additional tax levied by the county shall be collected 843  
pursuant to section 5739.025 of the Revised Code. 844

Any tax levied pursuant to this section is subject to the 845  
exemptions provided in section 5739.02 of the Revised Code and 846  
in addition shall not be applicable to sales not within the 847  
taxing power of a county under the Constitution of the United 848  
States or the Ohio Constitution. 849

(G) Upon receipt from a board of county commissioners of a 850  
certified copy of a resolution required by division (A) of this 851  
section, or from the board of elections a notice of the results 852  
of an election required by division (D) (1), (2) (a), (b), or (c) 853  
of this section, the tax commissioner shall provide notice of a 854

tax rate change in a manner that is reasonably accessible to all 855  
affected vendors. The commissioner shall provide this notice at 856  
least sixty days prior to the effective date of the rate change. 857  
The commissioner, by rule, may establish the method by which 858  
notice will be provided. 859

**Section 2.** That existing sections 323.17, 3501.01, 860  
5705.194, 5739.021, and 5739.026 of the Revised Code are hereby 861  
repealed. 862

**Section 3.** Section 3501.01 of the Revised Code is 863  
presented in this act as a composite of the section as amended 864  
by Am. Sub. H.B. 59, Am. Sub. S.B. 109, and Am. Sub. S.B. 193 865  
all of the 130th General Assembly. The General Assembly, 866  
applying the principle stated in division (B) of section 1.52 of 867  
the Revised Code that amendments are to be harmonized if 868  
reasonably capable of simultaneous operation, finds that the 869  
composite is the resulting version of the section in effect 870  
prior to the effective date of the section as presented in this 871  
act. 872