

**As Introduced**

**131st General Assembly**

**Regular Session**

**2015-2016**

**H. B. No. 81**

**Representative Hambley**

**Cosponsors: Representatives Becker, Blessing, Brown, Hood, Koehler, Rezabek,  
Thompson**

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**A BILL**

To amend sections 3501.01, 3501.17, 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 to require a political 4  
subdivision to prepay sixty-five per cent of the 5  
estimated cost of a special election. 6

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

**Section 1.** That sections 3501.01, 3501.17, 5705.194, 7  
5739.021, and 5739.026 of the Revised Code be amended to read as 8  
follows: 9

**Sec. 3501.01.** As used in the sections of the Revised Code 10  
relating to elections and political communications: 11

(A) "General election" means the election held on the 12  
first Tuesday after the first Monday in each November. 13

(B) "Regular municipal election" means the election held 14  
on the first Tuesday after the first Monday in November in each 15  
odd-numbered year. 16

(C) "Regular state election" means the election held on 17

the first Tuesday after the first Monday in November in each 18  
even-numbered year. 19

(D) "Special election" means any election other than those 20  
elections defined in other divisions of this section. A special 21  
election may be held only on the first Tuesday after the first 22  
Monday in ~~February, May, August, or November~~, or on the day 23  
authorized by a particular municipal or county charter for the 24  
holding of a primary election, except that in any year in which 25  
a presidential primary election is held, no special election 26  
shall be held in ~~February or May~~, except as authorized by a 27  
municipal or county charter, but may be held on the first 28  
Tuesday after the first Monday in March. 29

(E) (1) "Primary" or "primary election" means an election 30  
held for the purpose of nominating persons as candidates of 31  
political parties for election to offices, and for the purpose 32  
of electing persons as members of the controlling committees of 33  
political parties and as delegates and alternates to the 34  
conventions of political parties. Primary elections shall be 35  
held on the first Tuesday after the first Monday in May of each 36  
year except in years in which a presidential primary election is 37  
held. 38

(2) "Presidential primary election" means a primary 39  
election as defined by division (E) (1) of this section at which 40  
an election is held for the purpose of choosing delegates and 41  
alternates to the national conventions of the major political 42  
parties pursuant to section 3513.12 of the Revised Code. Unless 43  
otherwise specified, presidential primary elections are included 44  
in references to primary elections. In years in which a 45  
presidential primary election is held, all primary elections 46  
shall be held on the first Tuesday after the first Monday in 47

March except as otherwise authorized by a municipal or county charter. 48  
49

(F) "Political party" means any group of voters meeting 50  
the requirements set forth in section 3517.01 of the Revised 51  
Code for the formation and existence of a political party. 52

(1) "Major political party" means any political party 53  
organized under the laws of this state whose candidate for 54  
governor or nominees for presidential electors received not less 55  
than twenty per cent of the total vote cast for such office at 56  
the most recent regular state election. 57

(2) "Minor political party" means any political party 58  
organized under the laws of this state that meets either of the 59  
following requirements: 60

(a) Except as otherwise provided in this division, the 61  
political party's candidate for governor or nominees for 62  
presidential electors received less than twenty per cent but not 63  
less than three per cent of the total vote cast for such office 64  
at the most recent regular state election. A political party 65  
that meets the requirements of this division remains a political 66  
party for a period of four years after meeting those 67  
requirements. 68

(b) The political party has filed with the secretary of 69  
state, subsequent to its failure to meet the requirements of 70  
division (F) (2) (a) of this section, a petition that meets the 71  
requirements of section 3517.01 of the Revised Code. 72

A newly formed political party shall be known as a minor 73  
political party until the time of the first election for 74  
governor or president which occurs not less than twelve months 75  
subsequent to the formation of such party, after which election 76

the status of such party shall be determined by the vote for the 77  
office of governor or president. 78

(G) "Dominant party in a precinct" or "dominant political 79  
party in a precinct" means that political party whose candidate 80  
for election to the office of governor at the most recent 81  
regular state election at which a governor was elected received 82  
more votes than any other person received for election to that 83  
office in such precinct at such election. 84

(H) "Candidate" means any qualified person certified in 85  
accordance with the provisions of the Revised Code for placement 86  
on the official ballot of a primary, general, or special 87  
election to be held in this state, or any qualified person who 88  
claims to be a write-in candidate, or who knowingly assents to 89  
being represented as a write-in candidate by another at either a 90  
primary, general, or special election to be held in this state. 91

(I) "Independent candidate" means any candidate who claims 92  
not to be affiliated with a political party, and whose name has 93  
been certified on the office-type ballot at a general or special 94  
election through the filing of a statement of candidacy and 95  
nominating petition, as prescribed in section 3513.257 of the 96  
Revised Code. 97

(J) "Nonpartisan candidate" means any candidate whose name 98  
is required, pursuant to section 3505.04 of the Revised Code, to 99  
be listed on the nonpartisan ballot, including all candidates 100  
for judicial office, for member of any board of education, for 101  
municipal or township offices in which primary elections are not 102  
held for nominating candidates by political parties, and for 103  
offices of municipal corporations having charters that provide 104  
for separate ballots for elections for these offices. 105

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

(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.	135 136
(S) "Board" or "board of elections" means the board of elections appointed in a county pursuant to section 3501.06 of the Revised Code.	137 138 139
(T) "Political subdivision" means a county, township, city, village, or school district.	140 141
(U) "Election officer" or "election official" means any of the following:	142 143
(1) Secretary of state;	144
(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;	145 146 147 148
(3) Director of a board of elections;	149
(4) Deputy director of a board of elections;	150
(5) Member of a board of elections;	151
(6) Employees of a board of elections;	152
(7) Precinct election officials;	153
(8) Employees appointed by the boards of elections on a temporary or part-time basis.	154 155
(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	156 157 158 159 160 161

complete, the precinct in which the applicant is to vote. 162

(W) "Confirmation notice" means a notice sent by a board 163  
of elections, on a form prescribed by the secretary of state, to 164  
a registered elector to confirm the registered elector's current 165  
address. 166

(X) "Designated agency" means an office or agency in the 167  
state that provides public assistance or that provides state- 168  
funded programs primarily engaged in providing services to 169  
persons with disabilities and that is required by the National 170  
Voter Registration Act of 1993 to implement a program designed 171  
and administered by the secretary of state for registering 172  
voters, or any other public or government office or agency that 173  
implements a program designed and administered by the secretary 174  
of state for registering voters, including the department of job 175  
and family services, the program administered under section 176  
3701.132 of the Revised Code by the department of health, the 177  
department of mental health and addiction services, the 178  
department of developmental disabilities, the opportunities for 179  
Ohioans with disabilities agency, and any other agency the 180  
secretary of state designates. "Designated agency" does not 181  
include public high schools and vocational schools, public 182  
libraries, or the office of a county treasurer. 183

(Y) "National Voter Registration Act of 1993" means the 184  
"National Voter Registration Act of 1993," 107 Stat. 77, 42 185  
U.S.C.A. 1973gg. 186

(Z) "Voting Rights Act of 1965" means the "Voting Rights 187  
Act of 1965," 79 Stat. 437, 42 U.S.C.A. 1973, as amended. 188

(AA) "Photo identification" means a document that meets 189  
each of the following requirements: 190

(1) It shows the name of the individual to whom it was 191  
issued, which shall conform to the name in the poll list or 192  
signature pollbook. 193

(2) It shows the current address of the individual to whom 194  
it was issued, which shall conform to the address in the poll 195  
list or signature pollbook, except for a driver's license or a 196  
state identification card issued under section 4507.50 of the 197  
Revised Code, which may show either the current or former 198  
address of the individual to whom it was issued, regardless of 199  
whether that address conforms to the address in the poll list or 200  
signature pollbook. 201

(3) It shows a photograph of the individual to whom it was 202  
issued. 203

(4) It includes an expiration date that has not passed. 204

(5) It was issued by the government of the United States 205  
or this state. 206

**Sec. 3501.17.** (A) The expenses of the board of elections 207  
shall be paid from the county treasury, in pursuance of 208  
appropriations by the board of county commissioners, in the same 209  
manner as other county expenses are paid. If the board of county 210  
commissioners fails to appropriate an amount sufficient to 211  
provide for the necessary and proper expenses of the board of 212  
elections pertaining to the conduct of elections, the board of 213  
elections may apply to the court of common pleas within the 214  
county, which shall fix the amount necessary to be appropriated 215  
and the amount shall be appropriated. Payments shall be made 216  
upon vouchers of the board of elections certified to by its 217  
chairperson or acting chairperson and the director or deputy 218  
director, upon warrants of the county auditor. 219



The board of elections shall not incur any obligation 220  
involving the expenditure of money unless there are moneys 221  
sufficient in the funds appropriated therefor to meet the 222  
obligation. If the board of elections requests a transfer of 223  
funds from one of its appropriation items to another, the board 224  
of county commissioners shall adopt a resolution providing for 225  
the transfer except as otherwise provided in section 5705.40 of 226  
the Revised Code. The expenses of the board of elections shall 227  
be apportioned among the county and the various subdivisions as 228  
provided in this section, and the amount chargeable to each 229  
subdivision shall be paid as provided in division (J) of this 230  
section or withheld by the county auditor from the moneys 231  
payable thereto at the time of the next tax settlement. At the 232  
time of submitting budget estimates in each year, the board of 233  
elections shall submit to the taxing authority of each 234  
subdivision, upon the request of the subdivision, an estimate of 235  
the amount to be paid or withheld from the subdivision during 236  
the current or next fiscal year. 237

A board of township trustees may, by resolution, request 238  
that the county auditor withhold expenses charged to the 239  
township from a specified township fund that is to be credited 240  
with revenue at a tax settlement. The resolution shall specify 241  
the tax levy ballot issue, the date of the election on the levy 242  
issue, and the township fund from which the expenses the board 243  
of elections incurs related to that ballot issue shall be 244  
withheld. 245

(B) Except as otherwise provided in division (F) of this 246  
section, the compensation of the members of the board of 247  
elections and of the director, deputy director, and regular 248  
employees in the board's offices, other than compensation for 249  
overtime worked; the expenditures for the rental, furnishing, 250

and equipping of the office of the board and for the necessary 251  
office supplies for the use of the board; the expenditures for 252  
the acquisition, repair, care, and custody of the polling 253  
places, booths, guardrails, and other equipment for polling 254  
places; the cost of tally sheets, maps, flags, ballot boxes, and 255  
all other permanent records and equipment; the cost of all 256  
elections held in and for the state and county; and all other 257  
expenses of the board which are not chargeable to a political 258  
subdivision in accordance with this section shall be paid in the 259  
same manner as other county expenses are paid. 260

(C) The compensation of precinct election officials and 261  
intermittent employees in the board's offices; the cost of 262  
renting, moving, heating, and lighting polling places and of 263  
placing and removing ballot boxes and other fixtures and 264  
equipment thereof, including voting machines, marking devices, 265  
and automatic tabulating equipment; the cost of printing and 266  
delivering ballots, cards of instructions, registration lists 267  
required under section 3503.23 of the Revised Code, and other 268  
election supplies, including the supplies required to comply 269  
with division (H) of section 3506.01 of the Revised Code; the 270  
cost of contractors engaged by the board to prepare, program, 271  
test, and operate voting machines, marking devices, and 272  
automatic tabulating equipment; and all other expenses of 273  
conducting primaries and elections in the odd-numbered years 274  
shall be charged to the subdivisions in and for which such 275  
primaries or elections are held. The charge for each primary or 276  
general election in odd-numbered years for each subdivision 277  
shall be determined in the following manner: first, the total 278  
cost of all chargeable items used in conducting such elections 279  
shall be ascertained; second, the total charge shall be divided 280  
by the number of precincts participating in such election, in 281

order to fix the cost per precinct; third, the cost per precinct 282  
shall be prorated by the board of elections to the subdivisions 283  
conducting elections for the nomination or election of offices 284  
in such precinct; fourth, the total cost for each subdivision 285  
shall be determined by adding the charges prorated to it in each 286  
precinct within the subdivision. 287

(D) The entire cost of special elections held on a day 288  
other than the day of a primary or general election, both in 289  
odd-numbered or in even-numbered years, shall be charged to the 290  
subdivision. Where a special election is held on the same day as 291  
a primary or general election in an even-numbered year, the 292  
subdivision submitting the special election shall be charged 293  
only for the cost of ballots and advertising. Where a special 294  
election is held on the same day as a primary or general 295  
election in an odd-numbered year, the subdivision submitting the 296  
special election shall be charged for the cost of ballots and 297  
advertising for such special election, in addition to the 298  
charges prorated to such subdivision for the election or 299  
nomination of candidates in each precinct within the 300  
subdivision, as set forth in the preceding paragraph. 301

(E) Where a special election is held on the day specified 302  
by division (E) of section 3501.01 of the Revised Code for the 303  
holding of a primary election, for the purpose of submitting to 304  
the voters of the state constitutional amendments proposed by 305  
the general assembly, and a subdivision conducts a special 306  
election on the same day, the entire cost of the special 307  
election shall be divided proportionally between the state and 308  
the subdivision based upon a ratio determined by the number of 309  
issues placed on the ballot by each, except as otherwise 310  
provided in division (G) of this section. Such proportional 311  
division of cost shall be made only to the extent funds are 312

available for such purpose from amounts appropriated by the 313  
general assembly to the secretary of state. If a primary 314  
election is also being conducted in the subdivision, the costs 315  
shall be apportioned as otherwise provided in this section. 316

(F) When a precinct is open during a general, primary, or 317  
special election solely for the purpose of submitting to the 318  
voters a statewide ballot issue, the state shall bear the entire 319  
cost of the election in that precinct and shall reimburse the 320  
county for all expenses incurred in opening the precinct. 321

(G) (1) The state shall bear the entire cost of advertising 322  
in newspapers statewide ballot issues, explanations of those 323  
issues, and arguments for or against those issues, as required 324  
by Section 1g of Article II and Section 1 of Article XVI, Ohio 325  
Constitution, and any other section of law. Appropriations made 326  
to the controlling board shall be used to reimburse the 327  
secretary of state for all expenses the secretary of state 328  
incurs for such advertising under division (G) of section 329  
3505.062 of the Revised Code. 330

(2) There is hereby created in the state treasury the 331  
statewide ballot advertising fund. The fund shall receive 332  
transfers approved by the controlling board, and shall be used 333  
by the secretary of state to pay the costs of advertising state 334  
ballot issues as required under division (G) (1) of this section. 335  
Any such transfers may be requested from and approved by the 336  
controlling board prior to placing the advertising, in order to 337  
facilitate timely provision of the required advertising. 338

(H) The cost of renting, heating, and lighting 339  
registration places; the cost of the necessary books, forms, and 340  
supplies for the conduct of registration; and the cost of 341  
printing and posting precinct registration lists shall be 342

charged to the subdivision in which such registration is held. 343

(I) At the request of a majority of the members of the 344  
board of elections, the board of county commissioners may, by 345  
resolution, establish an elections revenue fund. Except as 346  
otherwise provided in this division, the purpose of the fund 347  
shall be to accumulate revenue withheld by or paid to the county 348  
under this section for the payment of any expense related to the 349  
duties of the board of elections specified in section 3501.11 of 350  
the Revised Code, upon approval of a majority of the members of 351  
the board of elections. The fund shall not accumulate any 352  
revenue withheld by or paid to the county under this section for 353  
the compensation of the members of the board of elections or of 354  
the director, deputy director, or other regular employees in the 355  
board's offices, other than compensation for overtime worked. 356

Notwithstanding sections 5705.14, 5705.15, and 5705.16 of 357  
the Revised Code, the board of county commissioners may, by 358  
resolution, transfer money to the elections revenue fund from 359  
any other fund of the political subdivision from which such 360  
payments lawfully may be made. Following an affirmative vote of 361  
a majority of the members of the board of elections, the board 362  
of county commissioners may, by resolution, rescind an elections 363  
revenue fund established under this division. If an elections 364  
revenue fund is rescinded, money that has accumulated in the 365  
fund shall be transferred to the county general fund. 366

(J) (1) Not less than fifteen business days before the 367  
deadline for submitting a question or issue for placement on the 368  
ballot at a special election, the board of elections shall 369  
prepare and file with the board of county commissioners and the 370  
office of the secretary of state the estimated cost, based on 371  
the factors enumerated in this section, for preparing for and 372

conducting an election on one question or issue, one nomination 373  
for office, or one election to office in each precinct in the 374  
county at that special election and shall divide that cost by 375  
the number of registered voters in the county. 376

(2) The board of elections shall provide to a political 377  
subdivision seeking to submit a question or issue, a nomination 378  
for office, or an election to office for placement on the ballot 379  
at a special election with the estimated cost for preparing for 380  
and conducting that election, which shall be calculated either 381  
by multiplying the number of registered voters in the political 382  
subdivision with the cost calculated under division (J) (1) of 383  
this section or by multiplying the cost per precinct with the 384  
number or precincts in the political subdivision. A political 385  
subdivision submitting a question or issue, a nomination for 386  
office, or an election to office for placement on the ballot at 387  
that special election shall pay to the county elections revenue 388  
fund sixty-five per cent of the estimated cost of the election 389  
not less than ten business days after the deadline for 390  
submitting a question or issue for placement on the ballot for 391  
that special election. 392

(3) Not later than sixty days after the date of a special 393  
election, the board of elections shall provide to each political 394  
subdivision the true and accurate cost for the question or 395  
issue, nomination for office, or election to office that the 396  
subdivision submitted to the voters on the special election 397  
ballots. If the board of elections determines that a subdivision 398  
paid less for the cost of preparing and conducting a special 399  
election under division (J) (2) of this section than the actual 400  
cost calculated under this division, the subdivision shall remit 401  
to the county elections revenue fund the difference between the 402  
payment made under division (J) (2) of this section and the final 403

cost calculated under this division within thirty days after 404  
being notified of the final cost. If the board of elections 405  
determines that a subdivision paid more for the cost of 406  
preparing and conducting a special election under division (J) 407  
(2) of this section than the actual cost calculated under this 408  
division, the board of elections promptly shall notify the board 409  
of county commissioners of that difference. The board of county 410  
commissioners shall remit from the county elections revenue fund 411  
to the political subdivision the difference between the payment 412  
made under division (J) (2) of this section and the final cost 413  
calculated under this division within thirty days after 414  
receiving that notification. 415

(K) As used in this section: 416

(1) "Political subdivision" and "subdivision" mean any 417  
board of county commissioners, board of township trustees, 418  
legislative authority of a municipal corporation, board of 419  
education, or any other board, commission, district, or 420  
authority that is empowered to levy taxes or permitted to 421  
receive the proceeds of a tax levy, regardless of whether the 422  
entity receives tax settlement moneys as described in division 423  
(A) of this section; 424

(2) "Statewide ballot issue" means any ballot issue, 425  
whether proposed by the general assembly or by initiative or 426  
referendum, that is submitted to the voters throughout the 427  
state. 428

**Sec. 5705.194.** The board of education of any city, local, 429  
exempted village, cooperative education, or joint vocational 430  
school district at any time may declare by resolution that the 431  
revenue that will be raised by all tax levies which the district 432  
is authorized to impose, when combined with state and federal 433

revenues, will be insufficient to provide for the emergency 434  
requirements of the school district or to avoid an operating 435  
deficit, and that it is therefore necessary to levy an 436  
additional tax in excess of the ten-mill limitation. The 437  
resolution shall be confined to a single purpose and shall 438  
specify that purpose. If the levy is proposed to renew all or a 439  
portion of the proceeds derived from one or more existing levies 440  
imposed pursuant to this section, it shall be called a renewal 441  
levy and shall be so designated on the ballot. If two or more 442  
existing levies are to be included in a single renewal levy but 443  
are not scheduled to expire in the same year, the resolution 444  
shall specify that the existing levies to be renewed shall not 445  
be levied after the year preceding the year in which the renewal 446  
levy is first imposed. Notwithstanding the original purpose of 447  
any one or more existing levies that are to be in any single 448  
renewal levy, the purpose of the renewal levy may be either to 449  
avoid an operating deficit or to provide for the emergency 450  
requirements of the school district. The resolution shall 451  
further specify the amount of money it is necessary to raise for 452  
the specified purpose for each calendar year the millage is to 453  
be imposed; if a renewal levy, whether the levy is to renew all, 454  
or a portion of, the proceeds derived from one or more existing 455  
levies; and the number of years in which the millage is to be in 456  
effect, which may include a levy upon the current year's tax 457  
list. The number of years may be any number not exceeding ten. 458

The question shall be submitted at a special election on a 459  
date specified in the resolution. The date shall not be earlier 460  
than eighty days after the adoption and certification of the 461  
resolution to the county auditor and shall be consistent with 462  
the requirements of section 3501.01 of the Revised Code. A 463  
resolution for a renewal levy shall not be placed on the ballot 464



unless the question is submitted on a date on which a special 465  
election may be held under division (D) of section 3501.01 of 466  
the Revised Code, except for the first Tuesday after the first 467  
Monday in ~~February and~~ August, during the last year the levy to 468  
be renewed may be extended on the real and public utility 469  
property tax list and duplicate, or at any election held in the 470  
ensuing year, except that if the resolution proposes renewing 471  
two or more existing levies, the question shall be submitted on 472  
the date of the general or primary election held during the last 473  
year at least one of the levies to be renewed may be extended on 474  
that list and duplicate, or at any election held during the 475  
ensuing year. For purposes of this section, a levy shall be 476  
considered to be an "existing levy" through the year following 477  
the last year it can be placed on the real and public utility 478  
property tax list and duplicate. 479

The submission of questions to the electors under this 480  
section is subject to the limitation on the number of election 481  
dates established by section 5705.214 of the Revised Code. 482

The resolution shall go into immediate effect upon its 483  
passage, and no publication of the resolution shall be necessary 484  
other than that provided for in the notice of election. A copy 485  
of the resolution shall immediately after its passing be 486  
certified to the county auditor of the proper county. Section 487  
5705.195 of the Revised Code shall govern the arrangements for 488  
the submission of questions to the electors under this section 489  
and other matters concerning the election. Publication of notice 490  
of the election shall be made in one newspaper of general 491  
circulation in the county once a week for two consecutive weeks, 492  
or as provided in section 7.16 of the Revised Code, prior to the 493  
election. If the board of elections operates and maintains a web 494  
site, the board of elections shall post notice of the election 495

on its web site for thirty days prior to the election. If a 496  
majority of the electors voting on the question submitted in an 497  
election vote in favor of the levy, the board of education of 498  
the school district may make the additional levy necessary to 499  
raise the amount specified in the resolution for the purpose 500  
stated in the resolution. The tax levy shall be included in the 501  
next tax budget that is certified to the county budget 502  
commission. 503

After the approval of the levy and prior to the time when 504  
the first tax collection from the levy can be made, the board of 505  
education may anticipate a fraction of the proceeds of the levy 506  
and issue anticipation notes in an amount not exceeding the 507  
total estimated proceeds of the levy to be collected during the 508  
first year of the levy. 509

The notes shall be issued as provided in section 133.24 of 510  
the Revised Code, shall have principal payments during each year 511  
after the year of their issuance over a period not to exceed 512  
five years, and may have principal payment in the year of their 513  
issuance. 514

**Sec. 5739.021.** (A) For the purpose of providing additional 515  
general revenues for the county or supporting criminal and 516  
administrative justice services in the county, or both, and to 517  
pay the expenses of administering such levy, any county may levy 518  
a tax at the rate of not more than one per cent at any multiple 519  
of one-fourth of one per cent upon every retail sale made in the 520  
county, except sales of watercraft and outboard motors required 521  
to be titled pursuant to Chapter 1548. of the Revised Code and 522  
sales of motor vehicles, and may increase the rate of an 523  
existing tax to not more than one per cent at any multiple of 524  
one-fourth of one per cent. 525

The tax shall be levied and the rate increased pursuant to 526  
a resolution of the board of county commissioners. The 527  
resolution shall state the purpose for which the tax is to be 528  
levied and the number of years for which the tax is to be 529  
levied, or that it is for a continuing period of time. If the 530  
tax is to be levied for the purpose of providing additional 531  
general revenues and for the purpose of supporting criminal and 532  
administrative justice services, the resolution shall state the 533  
rate or amount of the tax to be apportioned to each such 534  
purpose. The rate or amount may be different for each year the 535  
tax is to be levied, but the rates or amounts actually 536  
apportioned each year shall not be different from that stated in 537  
the resolution for that year. If the resolution is adopted as an 538  
emergency measure necessary for the immediate preservation of 539  
the public peace, health, or safety, it must receive an 540  
affirmative vote of all of the members of the board of county 541  
commissioners and shall state the reasons for such necessity. 542  
The board shall deliver a certified copy of the resolution to 543  
the tax commissioner, not later than the sixty-fifth day prior 544  
to the date on which the tax is to become effective, which shall 545  
be the first day of the calendar quarter. 546

Prior to the adoption of any resolution under this 547  
section, the board of county commissioners shall conduct two 548  
public hearings on the resolution, the second hearing to be not 549  
less than three nor more than ten days after the first. Notice 550  
of the date, time, and place of the hearings shall be given by 551  
publication in a newspaper of general circulation in the county, 552  
or as provided in section 7.16 of the Revised Code, once a week 553  
on the same day of the week for two consecutive weeks, the 554  
second publication being not less than ten nor more than thirty 555  
days prior to the first hearing. 556

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

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

(B) (1) A resolution that is not adopted as an emergency  
measure may direct the board of elections to submit the question  
of levying the tax or increasing the rate of tax to the electors  
of the county at a special election held on the date specified  
by the board of county commissioners in the resolution, provided  
that the election occurs not less than ninety days after a  
certified copy of such resolution is transmitted to the board of  
elections and the election is not held in ~~February or August~~ of  
any year. Upon transmission of the resolution to the board of  
elections, the board of county commissioners shall notify the  
tax commissioner in writing of the levy question to be submitted  
to the electors. No resolution adopted under this division shall  
go into effect unless approved by a majority of those voting  
upon it, and, except as provided in division (B) (3) of this  
section, shall become effective on the first day of a calendar

quarter following the expiration of sixty-five days from the 588  
date the tax commissioner receives notice from the board of 589  
elections of the affirmative vote. 590

(2) A resolution that is adopted as an emergency measure 591  
shall go into effect as provided in division (A) of this 592  
section, but may direct the board of elections to submit the 593  
question of repealing the tax or increase in the rate of the tax 594  
to the electors of the county at the next general election in 595  
the county occurring not less than ninety days after a certified 596  
copy of the resolution is transmitted to the board of elections. 597  
Upon transmission of the resolution to the board of elections, 598  
the board of county commissioners shall notify the tax 599  
commissioner in writing of the levy question to be submitted to 600  
the electors. The ballot question shall be the same as that 601  
prescribed in section 5739.022 of the Revised Code. The board of 602  
elections shall notify the board of county commissioners and the 603  
tax commissioner of the result of the election immediately after 604  
the result has been declared. If a majority of the qualified 605  
electors voting on the question of repealing the tax or increase 606  
in the rate of the tax vote for repeal of the tax or repeal of 607  
the increase, the board of county commissioners, on the first 608  
day of a calendar quarter following the expiration of sixty-five 609  
days after the date the board and tax commissioner receive 610  
notice of the result of the election, shall, in the case of a 611  
repeal of the tax, cease to levy the tax, or, in the case of a 612  
repeal of an increase in the rate of the tax, cease to levy the 613  
increased rate and levy the tax at the rate at which it was 614  
imposed immediately prior to the increase in rate. 615

(3) If a vendor makes a sale in this state by printed 616  
catalog and the consumer computed the tax on the sale based on 617  
local rates published in the catalog, any tax levied or repealed 618

or rate changed under this section shall not apply to such a 619  
sale until the first day of a calendar quarter following the 620  
expiration of one hundred twenty days from the date of notice by 621  
the tax commissioner pursuant to division (H) of this section. 622

(C) If a resolution is rejected at a referendum or if a 623  
resolution adopted after January 1, 1982, as an emergency 624  
measure is repealed by the electors pursuant to division (B) (2) 625  
of this section or section 5739.022 of the Revised Code, then 626  
for one year after the date of the election at which the 627  
resolution was rejected or repealed the board of county 628  
commissioners may not adopt any resolution authorized by this 629  
section as an emergency measure. 630

(D) The board of county commissioners, at any time while a 631  
tax levied under this section is in effect, may by resolution 632  
reduce the rate at which the tax is levied to a lower rate 633  
authorized by this section. Any reduction in the rate at which 634  
the tax is levied shall be made effective on the first day of a 635  
calendar quarter next following the sixty-fifth day after a 636  
certified copy of the resolution is delivered to the tax 637  
commissioner. 638

(E) The tax on every retail sale subject to a tax levied 639  
pursuant to this section shall be in addition to the tax levied 640  
by section 5739.02 of the Revised Code and any tax levied 641  
pursuant to section 5739.023 or 5739.026 of the Revised Code. 642

A county that levies a tax pursuant to this section shall 643  
levy a tax at the same rate pursuant to section 5741.021 of the 644  
Revised Code. 645

The additional tax levied by the county shall be collected 646  
pursuant to section 5739.025 of the Revised Code. If the 647

additional tax or some portion thereof is levied for the purpose 648  
of criminal and administrative justice services, the revenue 649  
from the tax, or the amount or rate apportioned to that purpose, 650  
shall be credited to a special fund created in the county 651  
treasury for receipt of that revenue. 652

Any tax levied pursuant to this section is subject to the 653  
exemptions provided in section 5739.02 of the Revised Code and 654  
in addition shall not be applicable to sales not within the 655  
taxing power of a county under the Constitution of the United 656  
States or the Ohio Constitution. 657

(F) For purposes of this section, a copy of a resolution 658  
is "certified" when it contains a written statement attesting 659  
that the copy is a true and exact reproduction of the original 660  
resolution. 661

(G) If a board of commissioners intends to adopt a 662  
resolution to levy a tax in whole or in part for the purpose of 663  
criminal and administrative justice services, the board shall 664  
prepare and make available at the first public hearing at which 665  
the resolution is considered a statement containing the 666  
following information: 667

(1) For each of the two preceding fiscal years, the amount 668  
of expenditures made by the county from the county general fund 669  
for the purpose of criminal and administrative justice services; 670

(2) For the fiscal year in which the resolution is 671  
adopted, the board's estimate of the amount of expenditures to 672  
be made by the county from the county general fund for the 673  
purpose of criminal and administrative justice services; 674

(3) For each of the two fiscal years after the fiscal year 675  
in which the resolution is adopted, the board's preliminary plan 676

for expenditures to be made from the county general fund for the 677  
purpose of criminal and administrative justice services, both 678  
under the assumption that the tax will be imposed for that 679  
purpose and under the assumption that the tax would not be 680  
imposed for that purpose, and for expenditures to be made from 681  
the special fund created under division (E) of this section 682  
under the assumption that the tax will be imposed for that 683  
purpose. 684

The board shall prepare the statement and the preliminary 685  
plan using the best information available to the board at the 686  
time the statement is prepared. Neither the statement nor the 687  
preliminary plan shall be used as a basis to challenge the 688  
validity of the tax in any court of competent jurisdiction, nor 689  
shall the statement or preliminary plan limit the authority of 690  
the board to appropriate, pursuant to section 5705.38 of the 691  
Revised Code, an amount different from that specified in the 692  
preliminary plan. 693

(H) Upon receipt from a board of county commissioners of a 694  
certified copy of a resolution required by division (A) or (D) 695  
of this section, or from the board of elections of a notice of 696  
the results of an election required by division (A) or (B)(1) or 697  
(2) of this section, the tax commissioner shall provide notice 698  
of a tax rate change in a manner that is reasonably accessible 699  
to all affected vendors. The commissioner shall provide this 700  
notice at least sixty days prior to the effective date of the 701  
rate change. The commissioner, by rule, may establish the method 702  
by which notice will be provided. 703

(I) As used in this section, "criminal and administrative 704  
justice services" means the exercise by the county sheriff of 705  
all powers and duties vested in that office by law; the exercise 706



by the county prosecuting attorney of all powers and duties 707  
vested in that office by law; the exercise by any court in the 708  
county of all powers and duties vested in that court; the 709  
exercise by the clerk of the court of common pleas, any clerk of 710  
a municipal court having jurisdiction throughout the county, or 711  
the clerk of any county court of all powers and duties vested in 712  
the clerk by law except, in the case of the clerk of the court 713  
of common pleas, the titling of motor vehicles or watercraft 714  
pursuant to Chapter 1548. or 4505. of the Revised Code; the 715  
exercise by the county coroner of all powers and duties vested 716  
in that office by law; making payments to any other public 717  
agency or a private, nonprofit agency, the purposes of which in 718  
the county include the diversion, adjudication, detention, or 719  
rehabilitation of criminals or juvenile offenders; the operation 720  
and maintenance of any detention facility, as defined in section 721  
2921.01 of the Revised Code; and the construction, acquisition, 722  
equipping, or repair of such a detention facility, including the 723  
payment of any debt charges incurred in the issuance of 724  
securities pursuant to Chapter 133. of the Revised Code for the 725  
purpose of constructing, acquiring, equipping, or repairing such 726  
a facility. 727

**Sec. 5739.026.** (A) A board of county commissioners may 728  
levy a tax of one-fourth or one-half of one per cent on every 729  
retail sale in the county, except sales of watercraft and 730  
outboard motors required to be titled pursuant to Chapter 1548. 731  
of the Revised Code and sales of motor vehicles, and may 732  
increase an existing rate of one-fourth of one per cent to one- 733  
half of one per cent, to pay the expenses of administering the 734  
tax and, except as provided in division (A) (6) of this section, 735  
for any one or more of the following purposes provided that the 736  
aggregate levy for all such purposes does not exceed one-half of 737

one per cent:	738
(1) To provide additional revenues for the payment of bonds or notes issued in anticipation of bonds issued by a convention facilities authority established by the board of county commissioners under Chapter 351. of the Revised Code and to provide additional operating revenues for the convention facilities authority;	739 740 741 742 743 744
(2) To provide additional revenues for a transit authority operating in the county;	745 746
(3) To provide additional revenue for the county's general fund;	747 748
(4) To provide additional revenue for permanent improvements within the county to be distributed by the community improvements board in accordance with section 307.283 and to pay principal, interest, and premium on bonds issued under section 307.284 of the Revised Code;	749 750 751 752 753
(5) To provide additional revenue for the acquisition, construction, equipping, or repair of any specific permanent improvement or any class or group of permanent improvements, which improvement or class or group of improvements shall be enumerated in the resolution required by division (D) of this section, and to pay principal, interest, premium, and other costs associated with the issuance of bonds or notes in anticipation of bonds issued pursuant to Chapter 133. of the Revised Code for the acquisition, construction, equipping, or repair of the specific permanent improvement or class or group of permanent improvements;	754 755 756 757 758 759 760 761 762 763 764
(6) To provide revenue for the implementation and operation of a 9-1-1 system in the county. If the tax is levied	765 766

or the rate increased exclusively for such purpose, the tax 767  
shall not be levied or the rate increased for more than five 768  
years. At the end of the last year the tax is levied or the rate 769  
increased, any balance remaining in the special fund established 770  
for such purpose shall remain in that fund and be used 771  
exclusively for such purpose until the fund is completely 772  
expended, and, notwithstanding section 5705.16 of the Revised 773  
Code, the board of county commissioners shall not petition for 774  
the transfer of money from such special fund, and the tax 775  
commissioner shall not approve such a petition. 776

If the tax is levied or the rate increased for such 777  
purpose for more than five years, the board of county 778  
commissioners also shall levy the tax or increase the rate of 779  
the tax for one or more of the purposes described in divisions 780  
(A) (1) to (5) of this section and shall prescribe the method for 781  
allocating the revenues from the tax each year in the manner 782  
required by division (C) of this section. 783

(7) To provide additional revenue for the operation or 784  
maintenance of a detention facility, as that term is defined 785  
under division (F) of section 2921.01 of the Revised Code; 786

(8) To provide revenue to finance the construction or 787  
renovation of a sports facility, but only if the tax is levied 788  
for that purpose in the manner prescribed by section 5739.028 of 789  
the Revised Code. 790

As used in division (A) (8) of this section: 791

(a) "Sports facility" means a facility intended to house 792  
major league professional athletic teams. 793

(b) "Constructing" or "construction" includes providing 794  
fixtures, furnishings, and equipment. 795

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

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

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

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

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

Prior to the adoption of any resolution to levy the tax or 826  
to increase the rate of tax exclusively for the purpose set 827  
forth in division (A) (3) of this section, the board of county 828  
commissioners shall conduct two public hearings on the 829  
resolution, the second hearing to be no fewer than three nor 830  
more than ten days after the first. Notice of the date, time, 831  
and place of the hearings shall be given by publication in a 832  
newspaper of general circulation in the county, or as provided 833  
in section 7.16 of the Revised Code, once a week on the same day 834  
of the week for two consecutive weeks. The second publication 835  
shall be no fewer than ten nor more than thirty days prior to 836  
the first hearing. Except as provided in division (E) of this 837  
section, the resolution shall be subject to a referendum as 838  
provided in sections 305.31 to 305.41 of the Revised Code. If 839  
the resolution is adopted as an emergency measure necessary for 840  
the immediate preservation of the public peace, health, or 841  
safety, it must receive an affirmative vote of all of the 842  
members of the board of county commissioners and shall state the 843  
reasons for the necessity. 844

If the tax is for more than one of the purposes set forth 845  
in divisions (A) (1) to (7), (9), and (10) of this section, or is 846  
exclusively for one of the purposes set forth in division (A) 847  
(1), (2), (4), (5), (6), (7), (9), or (10) of this section, the 848  
resolution shall not go into effect unless it is approved by a 849  
majority of the electors voting on the question of the tax. 850

(B) The board of county commissioners shall adopt a 851  
resolution under section 351.02 of the Revised Code creating the 852  
convention facilities authority, or under section 307.283 of the 853  
Revised Code creating the community improvements board, before 854  
adopting a resolution levying a tax for the purpose of a 855  
convention facilities authority under division (A) (1) of this 856

section or for the purpose of a community improvements board 857  
under division (A) (4) of this section. 858

(C) (1) If the tax is to be used for more than one of the 859  
purposes set forth in divisions (A) (1) to (7), (9), and (10) of 860  
this section, the board of county commissioners shall establish 861  
the method that will be used to determine the amount or 862  
proportion of the tax revenue received by the county during each 863  
year that will be distributed for each of those purposes, 864  
including, if applicable, provisions governing the reallocation 865  
of a convention facilities authority's allocation if the 866  
authority is dissolved while the tax is in effect. The 867  
allocation method may provide that different proportions or 868  
amounts of the tax shall be distributed among the purposes in 869  
different years, but it shall clearly describe the method that 870  
will be used for each year. Except as otherwise provided in 871  
division (C) (2) of this section, the allocation method 872  
established by the board is not subject to amendment during the 873  
life of the tax. 874

(2) Subsequent to holding a public hearing on the proposed 875  
amendment, the board of county commissioners may amend the 876  
allocation method established under division (C) (1) of this 877  
section for any year, if the amendment is approved by the 878  
governing board of each entity whose allocation for the year 879  
would be reduced by the proposed amendment. In the case of a tax 880  
that is levied for a continuing period of time, the board may 881  
not so amend the allocation method for any year before the sixth 882  
year that the tax is in effect. 883

(a) If the additional revenues provided to the convention 884  
facilities authority are pledged by the authority for the 885  
payment of convention facilities authority revenue bonds for as 886

long as such bonds are outstanding, no reduction of the 887  
authority's allocation of the tax shall be made for any year 888  
except to the extent that the reduced authority allocation, when 889  
combined with the authority's other revenues pledged for that 890  
purpose, is sufficient to meet the debt service requirements for 891  
that year on such bonds. 892

(b) If the additional revenues provided to the county are 893  
pledged by the county for the payment of bonds or notes 894  
described in division (A) (4) or (5) of this section, for as long 895  
as such bonds or notes are outstanding, no reduction of the 896  
county's or the community improvements board's allocation of the 897  
tax shall be made for any year, except to the extent that the 898  
reduced county or community improvements board allocation is 899  
sufficient to meet the debt service requirements for that year 900  
on such bonds or notes. 901

(c) If the additional revenues provided to the transit 902  
authority are pledged by the authority for the payment of 903  
revenue bonds issued under section 306.37 of the Revised Code, 904  
for as long as such bonds are outstanding, no reduction of the 905  
authority's allocation of tax shall be made for any year, except 906  
to the extent that the authority's reduced allocation, when 907  
combined with the authority's other revenues pledged for that 908  
purpose, is sufficient to meet the debt service requirements for 909  
that year on such bonds. 910

(d) If the additional revenues provided to the county are 911  
pledged by the county for the payment of bonds or notes issued 912  
under section 133.60 of the Revised Code, for so long as the 913  
bonds or notes are outstanding, no reduction of the county's 914  
allocation of the tax shall be made for any year, except to the 915  
extent that the reduced county allocation is sufficient to meet 916

the debt service requirements for that year on the bonds or 917  
notes. 918

(D) (1) The resolution levying the tax or increasing the 919  
rate of tax shall state the rate of the tax or the rate of the 920  
increase; the purpose or purposes for which it is to be levied; 921  
the number of years for which it is to be levied or that it is 922  
for a continuing period of time; the allocation method required 923  
by division (C) of this section; and if required to be submitted 924  
to the electors of the county under division (A) of this 925  
section, the date of the election at which the proposal shall be 926  
submitted to the electors of the county, which shall be not less 927  
than ninety days after the certification of a copy of the 928  
resolution to the board of elections and, if the tax is to be 929  
levied exclusively for the purpose set forth in division (A) (3) 930  
of this section, shall not occur in ~~February or~~ August of any 931  
year. Upon certification of the resolution to the board of 932  
elections, the board of county commissioners shall notify the 933  
tax commissioner in writing of the levy question to be submitted 934  
to the electors. If approved by a majority of the electors, the 935  
tax shall become effective on the first day of a calendar 936  
quarter next following the sixty-fifth day following the date 937  
the board of county commissioners and tax commissioner receive 938  
from the board of elections the certification of the results of 939  
the election, except as provided in division (E) of this 940  
section. 941

(2) (a) A resolution specifying that the tax is to be used 942  
exclusively for the purpose set forth in division (A) (3) of this 943  
section that is not adopted as an emergency measure may direct 944  
the board of elections to submit the question of levying the tax 945  
or increasing the rate of the tax to the electors of the county 946  
at a special election held on the date specified by the board of 947



county commissioners in the resolution, provided that the 948  
election occurs not less than ninety days after the resolution 949  
is certified to the board of elections and the election is not 950  
held in ~~February or~~ August of any year. Upon certification of 951  
the resolution to the board of elections, the board of county 952  
commissioners shall notify the tax commissioner in writing of 953  
the levy question to be submitted to the electors. No resolution 954  
adopted under division (D) (2) (a) of this section shall go into 955  
effect unless approved by a majority of those voting upon it 956  
and, except as provided in division (E) of this section, not 957  
until the first day of a calendar quarter following the 958  
expiration of sixty-five days from the date the tax commissioner 959  
receives notice from the board of elections of the affirmative 960  
vote. 961

(b) A resolution specifying that the tax is to be used 962  
exclusively for the purpose set forth in division (A) (3) of this 963  
section that is adopted as an emergency measure shall become 964  
effective as provided in division (A) of this section, but may 965  
direct the board of elections to submit the question of 966  
repealing the tax or increase in the rate of the tax to the 967  
electors of the county at the next general election in the 968  
county occurring not less than ninety days after the resolution 969  
is certified to the board of elections. Upon certification of 970  
the resolution to the board of elections, the board of county 971  
commissioners shall notify the tax commissioner in writing of 972  
the levy question to be submitted to the electors. The ballot 973  
question shall be the same as that prescribed in section 974  
5739.022 of the Revised Code. The board of elections shall 975  
notify the board of county commissioners and the tax 976  
commissioner of the result of the election immediately after the 977  
result has been declared. If a majority of the qualified 978

electors voting on the question of repealing the tax or increase 979  
in the rate of the tax vote for repeal of the tax or repeal of 980  
the increase, the board of county commissioners, on the first 981  
day of a calendar quarter following the expiration of sixty-five 982  
days after the date the board and tax commissioner received 983  
notice of the result of the election, shall, in the case of a 984  
repeal of the tax, cease to levy the tax, or, in the case of a 985  
repeal of an increase in the rate of the tax, cease to levy the 986  
increased rate and levy the tax at the rate at which it was 987  
imposed immediately prior to the increase in rate. 988

(c) A board of county commissioners, by resolution, may 989  
reduce the rate of a tax levied exclusively for the purpose set 990  
forth in division (A) (3) of this section to a lower rate 991  
authorized by this section. Any such reduction shall be made 992  
effective on the first day of the calendar quarter next 993  
following the sixty-fifth day after the tax commissioner 994  
receives a certified copy of the resolution from the board. 995

(E) If a vendor makes a sale in this state by printed 996  
catalog and the consumer computed the tax on the sale based on 997  
local rates published in the catalog, any tax levied or repealed 998  
or rate changed under this section shall not apply to such a 999  
sale until the first day of a calendar quarter following the 1000  
expiration of one hundred twenty days from the date of notice by 1001  
the tax commissioner pursuant to division (G) of this section. 1002

(F) The tax levied pursuant to this section shall be in 1003  
addition to the tax levied by section 5739.02 of the Revised 1004  
Code and any tax levied pursuant to section 5739.021 or 5739.023 1005  
of the Revised Code. 1006

A county that levies a tax pursuant to this section shall 1007  
levy a tax at the same rate pursuant to section 5741.023 of the 1008

Revised Code. 1009

The additional tax levied by the county shall be collected 1010  
pursuant to section 5739.025 of the Revised Code. 1011

Any tax levied pursuant to this section is subject to the 1012  
exemptions provided in section 5739.02 of the Revised Code and 1013  
in addition shall not be applicable to sales not within the 1014  
taxing power of a county under the Constitution of the United 1015  
States or the Ohio Constitution. 1016

(G) Upon receipt from a board of county commissioners of a 1017  
certified copy of a resolution required by division (A) of this 1018  
section, or from the board of elections a notice of the results 1019  
of an election required by division (D) (1), (2) (a), (b), or (c) 1020  
of this section, the tax commissioner shall provide notice of a 1021  
tax rate change in a manner that is reasonably accessible to all 1022  
affected vendors. The commissioner shall provide this notice at 1023  
least sixty days prior to the effective date of the rate change. 1024  
The commissioner, by rule, may establish the method by which 1025  
notice will be provided. 1026

**Section 2.** That existing sections 3501.01, 3501.17, 1027  
5705.194, 5739.021, and 5739.026 of the Revised Code are hereby 1028  
repealed. 1029

**Section 3.** Section 3501.01 of the Revised Code is 1030  
presented in this act as a composite of the section as amended 1031  
by Am. Sub. H.B. 59, Am. Sub. S.B. 109, and Am. Sub. S.B. 193 1032  
all of the 130th General Assembly. The General Assembly, 1033  
applying the principle stated in division (B) of section 1.52 of 1034  
the Revised Code that amendments are to be harmonized if 1035  
reasonably capable of simultaneous operation, finds that the 1036  
composite is the resulting version of the section in effect 1037

prior to the effective date of the section as presented in this  
act.

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