



Ohio Revised Code

Section 333.01 Impact facilities definitions.

Effective: September 29, 2013

Legislation: House Bill 59 - 130th General Assembly

As used in this chapter:

(A) "County sales and use tax" means the tax levied by a county under division (A) of section 5739.021 or division (A) of section 5741.021 of the Revised Code that is returned or distributed to the county under section 5739.21 or 5741.03 of the Revised Code.

(B) "Impact facility" means a permanent structure, including all interior or exterior square footage used for educational or exhibition activities, that meets all of the following criteria:

(1) It is used for the sale of tangible personal property or services;

(2) At least ten per cent of the facility's total square footage is dedicated to educational or exhibition activities;

(3) At least thirty million dollars is invested in land, buildings, infrastructure, and equipment for the facility at the site of the facility over a period of not more than two years;

(4) An annualized average of at least one hundred fifty new full-time equivalent positions will be created and maintained at the facility;

(5) More than fifty per cent of the visitors to the facility are reasonably anticipated to live at least fifty miles from the facility.

(C) "Qualifying investment" means a person's investment in land, buildings, infrastructure, and equipment for creating an impact facility.

(D) "Full-time equivalent positions" means the total number of hours worked at a facility in a work week, divided by forty hours per week.



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