



## Ohio Revised Code

### Section 351.26 Election on convention facility authority tax for construction or renovation of sports facility.

Effective: July 2, 2010

Legislation: House Bill 48 - 128th General Assembly

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(A) The board of directors of a convention facilities authority may adopt a resolution requesting the board of county commissioners of the county in which the convention facilities authority has its territory to propose the question of a tax to be levied pursuant to this section and section 4301.424 or sections 5743.026 and 5743.324 of the Revised Code for the purpose of construction or renovation of a sports facility. The board of directors shall certify a copy of the resolution to the board of county commissioners not later than one hundred five days prior to the day of the election at which the board of directors requests the board of county commissioners to submit the question of the tax. The resolution shall state the rate at which the tax would be levied, the purpose for which the tax would be levied, the number of years the tax would be levied, the section of the Revised Code under which the tax would be levied, and the date of the election at which the board of directors requests the board of county commissioners to submit the question of the tax, all of which are subject to the limitations of this section and section 4301.424 or sections 5743.026 and 5743.324 of the Revised Code.

Upon receiving a copy of such a resolution from the board of directors, the board of county commissioners shall adopt a resolution either approving or rejecting the proposal, and certify a copy of its resolution to the board of directors. If the board of county commissioners approves the proposal, the board of county commissioners shall propose the question of levying a tax pursuant to section 4301.424 of the Revised Code or pursuant to sections 5743.026 and 5743.324 of the Revised Code, as specified in the board of directors' resolution, for the purpose of construction or renovation of a sports facility.

(B) The form of the ballot in an election held on the question of levying a tax proposed pursuant to section 4301.424 or 5743.026 of the Revised Code shall be as follows or in any other form acceptable to the secretary of state:

"For the purpose of paying the costs of \_\_\_\_\_ (constructing or renovating) a sports facility,



shall (an) excise tax(es) be levied by the \_\_\_\_\_ county for the convention facilities authority of \_\_\_\_\_ county at the rate of \_\_\_\_\_ (dollars on each gallon of spirituous liquor sold in the county by the Ohio division of liquor control, cents per gallon on the sale of beer at wholesale in the county, cents per gallon on the sale of wine and mixed beverages at wholesale in the county, or mills per cigarette on the sale of cigarettes at wholesale in the county), for \_\_\_\_\_ years?

Yes	
No	

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For an election in which questions under section 4301.424 or 5743.026 of the Revised Code are joined as a single question, the form of the ballot shall be as above, except each of the proposed taxes shall be listed.

(C) No tax shall be levied under this section on or after September 23, 2008. This division does not prevent the collection of any tax levied under this section before that date so long as that tax remains effective.