



Ohio Revised Code

Section 5739.028 Reducing tax for transit purposes - increasing tax for constructing or renovating sports facility.

Effective: March 27, 2020

Legislation: House Bill 197 - 133rd General Assembly

As used in this section "sports facility" and "constructing" have the same meanings as in division (A)(8) of section 5739.026 of the Revised Code.

This section applies only to taxes levied pursuant to sections 5739.023 and 5741.022 of the Revised Code by a regional transit authority created under section 306.31 of the Revised Code for a continuing period of time and at an aggregate rate, on July 19, 1995, greater than one-half of one per cent on every retail sale made in the territory of the transit authority.

The board of county commissioners of the most populous county in the territory of a regional transit authority levying a tax to which this section applies may adopt a resolution not later than one hundred eighty days after July 19, 1995, proposing to reduce the rate of such a tax and to increase by the same extent the rate of tax levied under sections 5739.026 and 5741.023 of the Revised Code for the purpose of constructing or renovating a sports facility. The total reduction in the rate of taxes levied by a transit authority and the increase in the rate of tax levied for the purpose of constructing or renovating a sports facility shall not exceed one-tenth of one per cent upon retail sales made in the territory of the transit authority; provided, the amount of taxes received by the county for the purpose of constructing or renovating a sports facility under this section shall not exceed four million five hundred thousand dollars in any calendar year. Any amounts received by a county in a calendar year in excess of four million five hundred thousand dollars pursuant to this section shall be paid to the transit authority by the county within forty-five days following receipt by the county.

The resolution shall specify that the rate of tax levied by the transit authority will be reduced and that a tax will be levied at the same rate for the purpose of constructing or renovating a sports facility; the rate by which the tax levied by the transit authority will be reduced and by which the tax levied for the purpose of constructing or renovating a sports facility will be increased; the date the rates levied for those purposes will be reduced and increased, respectively; and the number of years the rate levied by a transit authority will be reduced and the rate levied for constructing or renovating a sports



facility will be increased. The date the rate levied by the transit authority will be reduced and the rate levied for the purpose of constructing or renovating a sports facility will be increased shall not be earlier than the first day of the month that begins at least sixty days after the day the election on the question is conducted unless the board of county commissioners levies a tax under one or more of sections 307.697, 4301.421, 5743.024, and 5743.323 of the Revised Code on July 19, 1995, in which case the date the rate levied by the transit authority will be reduced and the rate levied for the purpose of constructing or renovating a sports facility will be increased shall not be earlier than the first day following the latest day on which any of the taxes levied under one of those sections on July 19, 1995, may be levied as prescribed by the resolution levying that tax. The number of years the rate of the existing tax may be reduced and the rate of tax may be levied for constructing or renovating a sports facility may be any number of years as specified in the resolution, or for a continuing period of time if so specified in the resolution.

Before a resolution adopted under this section may take effect, the board of county commissioners shall submit the resolution to the approval of the electors of the county, and the resolution shall be approved by a majority of voters voting on the question. Upon adoption of the resolution, the board of county commissioners shall certify a copy of the resolution to the board of elections of the county and to the tax commissioner, and the board of elections shall submit the question 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 seventy-five days after the resolution is certified to the board of elections and the election is not held in August of any year. The board of county commissioners shall certify the copy of the resolution to the board of elections in the manner prescribed under section 3505.071 of the Revised Code. The board of elections shall certify the results of the election to the board of county commissioners and to the tax commissioner. If the question is approved by a majority of electors voting on the question, the rate of tax imposed under sections 5739.023 and 5741.022 of the Revised Code shall be reduced, and the rate of tax levied for constructing or renovating a sports facility under sections 5739.026 and 5741.023 of the Revised Code shall be increased by the same amount, on the date specified in the resolution.

If revenue from a tax levied under sections 5739.023 and 5741.022 of the Revised Code and subject to reduction under this section is pledged to the payment of bonds, notes, or notes in anticipation of bonds, the board of county commissioners adopting a resolution under this section shall provide sufficient revenue from the tax for the repayment of debt charges on those bonds or notes, unless an



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adequate substitute for payment of those charges is provided by the transit authority.