



Ohio Revised Code

Section 5739.213 Payments from tourism development district.

Effective: March 23, 2018

Legislation: Senate Bill 8 - 132nd General Assembly

(A) As used in this section:

(1) "Tourism development district" means a tourism development district designated by a township or municipal corporation under section 503.56 or 715.014 of the Revised Code, respectively.

(2) "Incremental sales tax growth" means one of the following:

(a) For a county, the amount of revenue from a tax levied under section 5739.021 or 5739.026 of the Revised Code, except for a tax levied under section 5739.021 of the Revised Code for the purpose of supporting criminal and administrative justice services, and received by the county under division (B) of section 5739.21 of the Revised Code from vendors located within a tourism development district during the preceding calendar year minus the amount of such revenue so received by the county during the calendar year ending immediately before the date the district is designated;

(b) For a transit authority, the amount of revenue from a tax levied under section 5739.023 of the Revised Code received by the transit authority under division (B) of section 5739.21 of the Revised Code from vendors located within a tourism development district during the preceding calendar year minus the amount of such revenue so received by the transit authority during the calendar year ending immediately before the date the district is designated.

(3) The "fiscal officer" of a municipal corporation means the city auditor, village clerk, or other municipal officer having the duties and functions of a city auditor or village clerk.

(B)(1) The legislative authority of a municipal corporation or board of trustees of a township that has designated a tourism development district may adopt a resolution or ordinance expressing the legislative authority's or board's intent to receive annual payments from the county or transit authority whose territory overlaps with the territory of that district equal to the incremental sales tax growth from vendors located in the district. The legislative authority or board shall certify the



ordinance or resolution to the board of county commissioners or transit authority. The resolution shall specify the municipal corporation's or township's intent to receive such payments and describe the boundaries of the tourism development district. That description shall include sufficient information for the county or transit authority to determine if the address of a vendor is within the boundaries of the district.

(2) The board of county commissioners, within thirty days after receiving a certification under division (B)(1) of this section, may adopt and certify to that municipal corporation or township a resolution requiring the county to make payments to the municipal corporation or township under division (B)(4) of this section. The resolution shall prescribe the date by which the county annually shall make such payments, including the year of the first such payment. The resolution may prescribe a date or a period of time after which no such payments shall be made.

(3) The transit authority, within thirty days after receiving a certification under division (B)(1) of this section, may adopt and certify to that municipal corporation or township a resolution requiring the transit authority to make payments to the municipal corporation or township under division (B)(4) of this section. The resolution shall prescribe the date by which the transit authority annually shall make such payments, including the year of the first such payment.

(4) A county or transit authority certifying a resolution under division (B)(2) or (3) of this section, respectively, shall annually pay from its general fund to the municipal corporation or township that designated the tourism development district an amount equal to the county's or transit authority's incremental sales tax growth from vendors located in the tourism development district. Payments made by a county shall not be made after the date or period of time prescribed in the resolution for ending those payments if such a date or period is so prescribed.

(C) A municipal corporation or township shall use revenue received under this section exclusively for fostering and developing tourism in the tourism development district.

(D) On or before the annual date prescribed in a resolution adopted under division (B)(2) or (3) of this section, the fiscal officer of a municipal corporation or township receiving revenue from a county or transit authority under this section shall certify a list of vendors located within the tourism development district to the county or transit authority, which shall include the name, address, and



vendor's license number for each vendor. The board of county commissioners or transit authority required to make payments under this section may require vendors located within the tourism development district to report their taxable sales and other necessary information to the county or transit authority for the purposes of calculating incremental sales tax growth.

(E) If a municipal corporation or township receiving revenue under this section increases the territory of a tourism development district, the legislative authority of the municipal corporation or board of township trustees shall certify a copy of the resolution or ordinance expanding the territory of the district to the county or transit authority making payments under this section. That ordinance or resolution shall describe the boundaries of the tourism development district with sufficient information for the county or transit authority to determine if the address of a vendor is within the boundaries of the district. Upon receipt of such an ordinance or resolution, the county or transit authority shall recalculate its payments to the municipal corporation or township under division (B) of this section, except that "incremental sales tax growth" shall mean, in the context of the additional territory added to the tourism development district, the amount of revenue from taxes levied under sections 5739.021 and 5739.026 or section 5739.023 of the Revised Code received by the county or transit authority under division (B) of section 5739.21 of the Revised Code from vendors located within the tourism development district during the preceding calendar year minus the amount of such revenue so received by the county or transit authority ending before the date the territory is added to an existing district.