



## Ohio Revised Code

### Section 5743.324 Resolution for convention facility authority tax.

Effective: July 19, 1995

Legislation: Senate Bill 188 - 121st General Assembly

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For the purposes of section 351.26 of the Revised Code and to pay the expenses of levying the tax, the board of county commissioners that levies a tax under section 5743.026 of the Revised Code shall, by resolution adopted by a majority of the board, levy a tax at the same rate on the use, consumption, or storage for consumption of cigarettes by consumers in the county, provided that the tax shall not apply if the tax levied by section 5743.026 of the Revised Code has been paid. The tax shall take effect on the date that a tax levied under section 5743.026 of the Revised Code takes effect, and shall remain in effect as long as the tax levied under such section remains effective.

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