



## Ohio Revised Code

### Section 122.121 Site selection for major sporting event.

Effective: October 17, 2019

Legislation: House Bill 166

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(A) A local organizing committee, endorsing municipality, or endorsing county that has entered into a joinder undertaking with a site selection organization may apply to the director of development services, on a form and in the manner prescribed by the director, for a grant from the sports event grant fund created under section 122.122 of the Revised Code with respect to a game to which either of the following applies:

- (1) The organization accepts competitive bids to host the game.
- (2) The game is a one-time centennial commemoration of the founding of a national football organization, association, or league.

The amount of the grant shall be based on the projected incremental increase in the receipts from the tax imposed under section 5739.02 of the Revised Code within the market area designated under division (C) of this section, for the two-week period that ends at the end of the day after the date on which the game will be held, that is directly attributable, as determined by the director, to the preparation for and presentation of the game. The director shall determine the projected incremental increase in the tax imposed under section 5739.02 of the Revised Code by using a formula approved by the director in consultation with the tax commissioner. The application shall include an estimate of the committee's, municipality's, or county's qualifying costs under the game support contract. The local organizing committee, endorsing municipality, or endorsing county is eligible to receive a grant under this section only if the projected incremental increase in receipts from the tax imposed under section 5739.02 of the Revised Code, as determined by the director, exceeds two hundred fifty thousand dollars. The amount of the grant shall be not less than fifty per cent of the projected incremental increase in receipts, as determined by the director, but shall not exceed the lesser of two million dollars or the amount of the committee's, municipality's, or county's qualifying costs under the game support contract. The director shall disburse the grant to the local organizing committee, endorsing municipality, or endorsing county from the sports event grant fund.



(B) If the director of development services approves an application for a local organizing committee, endorsing municipality, or endorsing county and that local organizing committee, endorsing municipality, or endorsing county enters into a joinder agreement with a site selection organization, the local organizing committee, endorsing municipality, or endorsing county shall file a copy of the joinder agreement with the director. The grant shall be used exclusively by the local organizing committee, endorsing municipality, or endorsing county to pay its qualifying costs under the game support contract.

(C) For the purposes of division (A) of this section, the director of development services, in consultation with the tax commissioner, shall designate the market area for a game. The market area shall consist of the combined statistical area, as defined by the United States office of management and budget, in which an endorsing municipality or endorsing county is located.

(D) A local organizing committee, endorsing municipality, or endorsing county shall provide information required by the director of development services and tax commissioner to enable the director and commissioner to fulfill their duties under this section, including annual audited statements of any financial records required by a site selection organization; data obtained by the local organizing committee, endorsing municipality, or endorsing county relating to attendance at a game and to the economic impact of the game; and financial records from the committee, municipality, or county verifying its qualifying costs under the game support contract. A local organizing committee, an endorsing municipality, or an endorsing county shall provide an annual audited financial statement if so required by the director and commissioner, not later than the end of the fourth month after the date the period covered by the financial statement ends.

(E) Within thirty days after the game, the local organizing committee, endorsing municipality, or endorsing county shall certify to the director of development services a statement of its qualifying costs under the game support contract and a report about the economic impact of the game. The certification shall be in the form and substance required by the director, including, but not limited to, a final income statement for the event showing total revenue and expenditures and revenue and expenditures in the market area for the game, and ticket sales for the game and any related activities for which admission was charged. The director shall determine, based on the reported information and the exercise of reasonable judgment, the incremental increase in receipts from the tax imposed under section 5739.02 of the Revised Code directly attributable to the game and the committee's,



municipality's, or county's qualifying costs under the game support contract. If the actual incremental increase in sales tax receipts is less than the projected incremental increase in such receipts, or if the actual qualifying costs are less than the estimated qualifying costs, the director may require the local organizing committee, endorsing municipality, or endorsing county to refund to the state all or a portion of the grant. Any refund remitted under this division shall be credited to the sports event grant fund.

(F) No disbursement may be made under this section if the director of development services determines that it would be used for the purpose of soliciting the relocation of a professional sports franchise located in this state.

(G) This section may not be construed as creating or requiring a state guarantee of obligations imposed on an endorsing municipality or endorsing county under a game support contract or any other agreement relating to hosting one or more games in this state.