



## Ohio Revised Code

### Section 306.353 Authority to levy tax to fund construction or maintenance of roads or bridges related to provision of services by regional transit authority.

Effective: June 30, 2023

Legislation: House Bill 23

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(A) As used in this section:

(1) "Qualifying regional transit authority" means a regional transit authority whose territory includes a county having a population of more than seven hundred fifty thousand but less than nine hundred thousand as of the most recent federal decennial census.

(2) "Qualifying project" means the general construction or maintenance of roads or bridges related to the provision of service by a qualifying regional transit authority.

(3) "Qualifying bonds" means bonds or similar obligations issued by a county, municipal corporation, township, or transportation improvement district to fund or finance qualifying projects.

(4) "Sales and use tax" means a tax levied in accordance with sections 5739.023 and 5741.022 of the Revised Code.

(B) A qualifying regional transit authority may levy a sales and use tax in part for the specific purpose of funding or financing a qualifying project. If a regional transit authority levies such a tax, the authority shall enter into agreements, which may include an agreement in effect for more than one year, with counties, municipal corporations, townships, and transportation improvement districts located within the authority's territorial boundaries to fund or finance qualifying projects. Pursuant to such an agreement, the authority may pledge or assign sales and use tax revenue to pay the debt service on qualifying bonds. Such agreements shall be entered into before the authority may spend any portion of the revenue from a sales and use tax for a qualifying project. Such agreements are subject to all of the following:

(1) The regional transit authority shall submit each such agreement for approval to the appropriate public works integrating committee designated under section 164.03 of the Revised Code.



(2) The integrating committee shall, on at least an annual basis, review and approve or deny agreements submitted to it under division (B)(1) of this section, except for an agreement that is in effect for more than one year and that was reviewed and approved in a prior meeting of the committee.

(3) Notwithstanding anything to the contrary in section 164.04 of the Revised Code, approvals and denials shall be by an affirmative vote of six of the members of the integrating committee.

(4) The integrating committee shall notify the authority of the approval or denial.

(5) The qualifying regional transit authority shall expend funds only as authorized in an approved agreement.

(C) Neither a qualifying regional transit authority, nor the electors thereof, may repeal, rescind, or reduce any portion of a sales and use tax pledged or assigned to pay the debt service on qualifying bonds while those bonds remain outstanding. If the sales and use tax is not in effect for a continuing period of time, the final principal maturity date of qualifying bonds shall not extend beyond the final year that the tax is collected.