



Ohio Revised Code

Section 307.676 Tax on retail sale of food and beverages consumed on premises - general fund revenue.

Effective: April 9, 2025

Legislation: House Bill 497

(A) As used in this section:

(1) "Food and beverages" means any raw, cooked, or processed edible substance used or intended for use in whole or in part for human consumption, including ice, water, spirituous liquors, wine, mixed beverages, beer, soft drinks, soda, and other beverages.

(2) "Convention facilities authority" has the same meaning as in section 351.01 of the Revised Code.

(3) "Convention center" has the same meaning as in section 307.695 of the Revised Code.

(B) The legislative authority of a county with a population of one million or more according to the most recent federal decennial census may, by resolution adopted on or before August 30, 2004, by a majority of the members of the legislative authority and with the subsequent approval of a majority of the electors of the county voting upon it, levy a tax of not more than two per cent on every retail sale in the county of food and beverages to be consumed on the premises where sold to pay the expenses of administering the tax and to provide revenues for the county general fund. Such resolution shall direct the board of elections to submit the question of levying the tax to the electors of the county at the next primary or general election in the county occurring not less than ninety days after the resolution is certified to the board of elections, and such resolution may further direct the board of elections to include upon the ballot submitted to the electors any specific purposes for which the tax will be used. The legislative authority shall establish all regulations necessary to provide for the administration and allocation of the tax. The regulations may prescribe the time for payment of the tax and may provide for imposition of a penalty, interest, or both for late payments, provided that any such penalty may not exceed ten per cent of the amount of tax due and the rate at which interest accrues may not exceed the rate per annum required under section 5703.47 of the Revised Code.



(C) A tax levied under this section shall remain in effect for the period of time specified in the resolution or ordinance levying the tax, but in no case for a longer period than forty years.

(D) A tax levied under this section is in addition to any other tax levied under Chapter 307., 4301., 4305., 5739., 5741., or any other chapter of the Revised Code. "Price," as defined in sections 5739.01 and 5741.01 of the Revised Code, does not include any tax levied under this section and any tax levied under this section does not include any tax imposed under Chapter 5739. or 5741. of the Revised Code.

(E)(1) No amount collected from a tax levied under this section shall be contributed to a convention facilities authority, corporation, or other entity created after July 1, 2003, for the principal purpose of constructing, improving, expanding, equipping, financing, or operating a convention center unless the mayor of the municipal corporation in which the convention center is to be operated by that convention facilities authority, corporation, or other entity has consented to the creation of that convention facilities authority, corporation, or entity. Notwithstanding any contrary provision of section 351.04 of the Revised Code, if a tax is levied by a county under this section, the board of county commissioners of that county may determine the manner of selection, the qualifications, the number, and terms of office of the members of the board of directors of any convention facilities authority, corporation, or other entity described in division (E)(1) of this section.

(2)(a) No amount collected from a tax levied under this section may be used for any purpose other than paying the direct and indirect costs of constructing, improving, expanding, equipping, financing, or operating a convention center and for the real and actual costs of administering the tax, unless, prior to the adoption of the resolution of the legislative authority of the county directing the board of elections to submit the question of the levy, extension, or increase to the electors of the county, the county and the mayor of the most populous municipal corporation in that county have entered into an agreement as to the use of such amounts, provided that such agreement has been approved by a majority of the mayors of the other municipal corporations in that county. The agreement shall provide that the amounts to be used for purposes other than paying the convention center or administrative costs described in division (E)(2)(a) of this section be used only for the direct and indirect costs of capital improvements in accordance with the agreement, including the financing of capital improvements. Immediately following the execution of the agreement, the county shall cause the agreement to be published once using at least one of the following methods:



- (i) In the print or digital edition of a newspaper of general circulation in that county;
 - (ii) On the official public notice web site established under section 125.182 of the Revised Code;
 - (iii) On the web site and social media account of the county.
- (b) If the county in which the tax is levied has an association of mayors and city managers, the approval of that association of an agreement described in division (E)(2)(a) of this section shall be considered to be the approval of the majority of the mayors of the other municipal corporations for purposes of that division.
- (F) Each year, the auditor of state shall conduct an audit of the uses of any amounts collected from taxes levied under this section and shall prepare a report of the auditor of state's findings. The auditor of state shall submit the report to the legislative authority of the county that has levied the tax, the speaker of the house of representatives, the president of the senate, and the leaders of the minority parties of the house of representatives and the senate.
- (G) The levy of any taxes under Chapter 5739. of the Revised Code on the same transactions subject to a tax under this section does not prevent the levy of a tax under this section.