



## Ohio Revised Code

### Section 307.677 Tax on retail sale of food and beverages consumed on premises - funding convention center.

Effective: July 2, 2010

Legislation: House Bill 48 - 128th General Assembly

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(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 two hundred thousand or more according to the most recent federal decennial census or the most recent annual population estimate published or released by the United States census bureau at the time the resolution is adopted placing the levy on the ballot, may, by resolution adopted on or before July 1, 2008, 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 paying the direct and indirect costs of constructing, improving, expanding, equipping, financing, or operating a convention center. The 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. The legislative authority shall establish all rules necessary to provide for the administration and allocation of the tax. The rules may prescribe the time for payment of the tax and may provide for imposition of a penalty, interest, or both for late payments, but any such penalty shall not exceed ten per cent of the amount of tax due and the rate at which interest accrues shall 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 not 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) Any amount collected from a tax levied under this section may be contributed to a convention facilities authority created before July 1, 2005, but no amount collected from a tax levied under this section may be contributed to a convention facilities authority, corporation, or other entity created after July 1, 2005, 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.

(F) 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.