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# Ohio Revised Code

## Section 5739.101 Declaration of resort area.

Effective: October 17, 2019
Legislation: House Bill 166 - 133rd General Assembly

(A) The legislative authority of a municipal corporation, by ordinance or resolution, or of a township, by resolution, may declare the municipal corporation or township to be a resort area for the purposes of this section, if all of the following criteria are met:

(1) According to statistics published by the federal government based on data compiled during the most recent decennial census of the United States, at least sixty-two per cent of total housing units in the municipal corporation or township are classified as "for seasonal, recreational, or occasional use";

(2) Entertainment and recreation facilities are provided within the municipal corporation or township that are primarily intended to provide seasonal leisure time activities for persons other than permanent residents of the municipal corporation or township;

(3) The municipal corporation or township experiences seasonal peaks of employment and demand for government services as a direct result of the seasonal population increase.

(B) For the purpose of providing revenue for its general fund, the legislative authority of a municipal corporation or township, in its ordinance or resolution declaring itself a resort area under this section, may levy a tax on the privilege of engaging in the business of either of the following:

(1) Making sales in the municipal corporation or township, whether wholesale or retail, but including sales of food only to the extent such sales are subject to the tax levied under section 5739.02 of the Revised Code;

(2) Intrastate transportation of passengers or property primarily to or from the municipal corporation or township by a railroad, watercraft, or motor vehicle subject to regulation by the public utilities commission, except not including transportation of passengers as part of a tour or cruise in which the passengers will stay in the municipal corporation or township for no more than one hour.

The tax is imposed upon and shall be paid by the person making the sales or transporting the passengers or property. The rate of the tax shall be one-half, one, or one and one-half per cent of the person's gross receipts derived from making the sales or transporting the passengers or property to or from the municipal corporation or township.

(C) For the purpose of fostering and developing tourism in a tourism development district designated under section 503.56 or 715.014 of the Revised Code, the legislative authority of a municipal corporation or township, by ordinance or resolution adopted on or before December 31, 2020, may levy a tax on the privilege of engaging in the business of making sales in the tourism development district, whether wholesale or retail, but including sales of food only to the extent such sales are subject to the tax levied under section 5739.02 of the Revised Code.

The tax is imposed upon and shall be paid by the person making the sales. The rate of the tax shall be one-half, one, one and one-half, or two per cent of the person's gross receipts derived from making the sales in the tourism development district.

(D) A tax levied under division (B) or (C) of this section shall take effect on the first day of the month that begins at least sixty days after the effective date of the ordinance or resolution by which it is levied. The legislative authority shall certify copies of the ordinance or resolution to the tax commissioner and treasurer of state within five days after its adoption. In addition, one time each week during the two weeks following the adoption of the ordinance or resolution, the legislative authority shall cause to be published in a newspaper of general circulation in the municipal corporation or township, or as provided in section 7.16 of the Revised Code, a notice explaining the tax and stating the rate of the tax, the date it will take effect, and that persons subject to the tax must register with the tax commissioner under section 5739.103 of the Revised Code.

(E) No more than once a year, and subject to the rates prescribed in division (B) or (C) of this section, the legislative authority of the municipal corporation or township, by ordinance or resolution, may increase or decrease the rate of a tax levied under this section. The legislative authority, by ordinance or resolution, at any time may repeal such a tax. The legislative authority shall certify to the tax commissioner and treasurer of state copies of the ordinance or resolution repealing or changing the rate of the tax within five days after its adoption. In addition, one time

each week during the two weeks following the adoption of the ordinance or resolution, the legislative authority shall cause to be published in a newspaper of general circulation in the municipal corporation or township, or as provided in section 7.16 of the Revised Code, notice of the repeal or change.

(F) A person may separately or proportionately bill or invoice a tax levied pursuant to division (B) or (C) of this section to another person.