



Ohio Revised Code

Section 4301.424 Tax levies to finance construction or renovation of sports facility.

Effective: July 2, 2010

Legislation: House Bill 48 - 128th General Assembly

(A) For the purpose of section 351.26 of the Revised Code and to pay any or all of the charge the board of elections makes against the county to hold the election on the question of levying the tax, the board of county commissioners, in the manner prescribed by division (A) of section 351.26 of the Revised Code, may levy a tax on each gallon of spirituous liquor; on the sale of beer; and on the sale of wine and mixed beverages. The tax on spirituous liquor shall be imposed on spirituous liquor sold to or purchased by liquor permit holders for resale, and sold at retail by the division of liquor control, in the county at a rate not greater than three dollars per gallon; the tax on beer, wine, and mixed beverages shall be imposed on all beer, wine, and mixed beverages sold for resale at retail in the county, and on all beer, wine, and mixed beverages sold at retail in the county by the manufacturer, bottler, importer, or other person and upon which the tax has not been paid. The rate of the tax on beer shall not exceed sixteen cents per gallon, and the rate of the tax on wine and mixed beverages shall not exceed thirty-two cents per gallon. Only one sale of the same article shall be used in computing, reporting, and paying the amount of tax due. The tax may be levied for any number of years not exceeding twenty.

The tax shall be levied pursuant to a resolution of the board of county commissioners adopted as prescribed by division (A) of section 351.26 of the Revised Code and approved by a majority of the electors in the county voting on the question of levying the tax. The resolution shall specify the rates of the tax, the number of years the tax will be levied, and the purposes for which the tax is levied. Such election may be held on the date of a general or special election held not sooner than ninety days after the date the board certifies its resolution to the board of elections. If approved by the electors, the tax takes effect on the first day of the month specified in the resolution but not sooner than the first day of the month that is at least sixty days after the certification of the election results by the board of elections. A copy of the resolution levying the tax shall be certified to the division of liquor control and the tax commissioner at least sixty days prior to the date on which the tax is to become effective.



(B) A resolution under this section may be joined on the ballot as a single question with a resolution adopted under section 5743.026 of the Revised Code to levy a tax for the same purposes, and for the purpose of paying the expenses of administering that tax.

(C) The form of the ballot in an election held on the question of levying a tax proposed pursuant to this section shall be as prescribed by section 351.26 of the Revised Code.

(D) No tax shall be levied under this section on or after September 23, 2008. This division does not prevent the collection of any tax levied under this section before that date so long as that tax remains effective.