



Ohio Revised Code

Section 5743.026 Election on convention facility authority tax.

Effective: July 2, 2010

Legislation: House Bill 48 - 128th General Assembly

For the purposes of section 351.26 of the Revised Code, to pay the expenses of administering the tax, 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 sales of cigarettes sold for resale at retail in the county. The rate of the tax shall not exceed two and twenty-five hundredths mills per cigarette, and shall be computed on each cigarette sold. The tax may be levied for any number of years not to exceed twenty. Only one sale of the same article shall be used in computing the amount of tax due.

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 rate 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 voters, the tax shall take 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 tax commissioner at least sixty days prior to the date on which the tax is to become effective.

A resolution under this section may be joined on the ballot as a single question with a resolution adopted under section 4301.424 of the Revised Code to levy a tax for the same purposes and for the purpose of paying the expenses of administering the tax. The form of the ballot in an election held pursuant to this section shall be as prescribed in section 351.26 of the Revised Code.

The treasurer of state shall credit all moneys arising from each tax levied under this section and section 5743.324 of the Revised Code in the same manner prescribed by section 5743.024 of the Revised Code for the crediting of money arising from taxes levied under that section, except that the



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tax commissioner shall distribute the amount credited to the permissive tax distribution fund by providing for payment of the appropriate amount to the county treasurer of the county in which the tax is levied, who shall credit the payment to the fund or account designated by the board of directors of the convention facilities authority levying the tax.