



H.B. 13*

126th General Assembly
(As Reported by H. Ways and Means)

Reps. Wagner, Seitz, Latta

BILL SUMMARY

- Authorizes counties to levy a sales and use tax to fund emergency medical services.
- Does not increase the allowable rate of county sales and use taxes.

CONTENT AND OPERATION

Current county sales tax authority

(R.C. 5739.021 and 5739.026)

Boards of county commissioners currently are authorized to levy sales and use taxes in the county at a total rate of up to 1½% in ¼% increments. Transit authorities also may levy a tax of up to 1½% in its territory.

Of each county's 1½% taxing authority, up to ½% may be levied for general revenue and for one or more of eight specific purposes: payment of convention facilities authority debt and operations; transit authorities; county permanent improvements; community improvement board permanent improvements; 9-1-1 systems; detention facilities; sports facilities; and agricultural easements. If the tax is levied for any purpose other than general revenue, the tax must be submitted to voters for approval.

The remaining 1% of county taxing authority must be levied for general revenue or for courts, detention facilities, and the offices of the coroner, sheriff,

* *This analysis was prepared before the report of the House Ways and Means Committee appeared in the House Journal. Note that the list of co-sponsors and the legislative history may be incomplete.*

and prosecutor. No voter approval is required, but the question of the tax may be submitted to voters at the option of the board of county commissioners.

Proposed additional purpose

(R.C. 5739.026(A)(10))

The bill adds another specific purpose for which counties may levy a sales and use tax: to provide ambulance, paramedic, or other emergency medical services ("EMS"). As is the case currently with the eight specific purposes, a tax levied in whole or in part for EMS must be submitted to voters for approval.

The bill does not authorize an increase in the rate of county sales and use taxes. Any tax levied in whole or in part for EMS, and along with any of the other currently authorized purposes, must be levied at a rate of ¼% or ½%.

HISTORY

ACTION	DATE	JOURNAL ENTRY
Introduced	01-25-05	p. 81
Reported, H. Ways & Means	---	---

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