



H.B. 212

126th General Assembly
(As Introduced)

Reps. Carano, S. Patton, Bocchieri

BILL SUMMARY

- Accelerates the effective date of county sales tax issues submitted for voter approval at the May 5, 2005, special election by three months.
- Declares an emergency.

CONTENT AND OPERATION

County sales tax effective dates

(Section 1)

The bill permits a county sales and use tax approved by voters at the May 5, 2005, election to go into effect three months sooner than is permitted under current law. The bill applies only to county sales and use tax issues submitted under R.C. 5739.021, which authorizes taxes for general revenue or for the county sheriff, courts, prosecutor, coroner, and other "criminal and administrative justice services."

Under the bill, the tax would take effect on the first day of the calendar quarter beginning after the county board of elections notifies the Tax Commissioner of the election results (assuming a majority of voters approve the tax issue). For the May 5 election, this could be as soon as July 1, meaning that the county could begin receiving revenue by mid-September.

Under current law, a county might not receive revenue from a tax approved at the May 5 election until mid-December. Current law specifies that county sales and use taxes submitted to voter approval take effect at the beginning of the calendar quarter that begins at least 65 days after the board of elections notifies the Tax Commissioner of the election results. (R.C. 5739.021(B)(1).) In the case of a May election, the earliest effective date of a tax therefore is October 1. The first revenue distribution to the county therefore might not occur before mid-

December, because current law does not require distribution of tax revenue to counties until 45 days after the month in which the taxes are received by vendors. (Vendors must report and remit their sales tax collections by the twenty-third day of the month after the month in which they collect the taxes.)

Current law permits county sales and use tax questions to be placed on the ballot only at a November general election or an election in May (or March in presidential primary years); the questions may not be placed on the ballot at the February or August special elections. (R.C. 5739.021(B)(1).)

The bill declares an emergency, meaning it would take effect immediately upon the Governor signing the bill.

HISTORY

ACTION	DATE	JOURNAL ENTRY
Introduced	04-21-05	p. 697

h0212-i-126.doc/kl