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H.B. 187 133rd General Assembly	Bill Analysis

Version: As Introduced

Primary Sponsors: Reps. Merrin and Wiggam

Sam Benham, Division Chief

SUMMARY

- Disallows local tax issues and certain other local tax-implicated issues from being submitted to voters at August special elections.

DETAILED ANALYSIS

Local issues at August special elections

The bill prohibits tax and certain other issues proposed by local governments from being placed on an August special election ballot. The bill does not prohibit those questions from appearing on the ballot at a November general election or a primary election. (Primary elections — elections to nominate candidates for public and political offices — are held in May or, in a presidential election year, March.[1]) Any tax-related question currently authorized to be proposed at either or both of those elections may continue to be proposed at those elections. The bill's prohibitions on August special elections apply to all of the following issues proposed by a local government:

- A property tax levy proposed by a taxing authority, including any proposal to renew or replace an existing levy.[2] (Under current law, some, but not all, types of voted property tax issues may appear on the August special election ballot.)

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[1] R.C. 3501.01(E), not in the bill.

[2] R.C. 133.06, 133.18, 306.82, 323.17, 505.14, 505.20, 505.47, 511.27, 511.28, 511.34, 715.38, 1545.21, 3311.21, 3311.50, 3313.38, 3318.06, 3318.061, 3318.063, 3318.361, 3354.12, 3357.11, 3381.03, 5705.191, 5705.192, 5705.194, 5705.199, 5705.21, 5705.211, 5705.212, 5705.213, 5705.214, 5705.217, 5705.218, 5705.219, 5705.2111, 5705.2112, 5705.221, 5705.222, 5705.23, 5705.233, 5705.24, 5705.25, 5705.251, 5705.261, 5705.55, 5705.72, and 5739.028.

- Certain sales taxes proposed by a county.[3]

- A sales tax proposed by a transit authority.[4]

- An income tax proposed by a school district, including a combined income tax and property tax.[5]

- An income tax proposed by a municipal corporation.[6]

- County lodging tax proposals that require voter approval.[7]

- A liquor or alcoholic beverage tax levied by a county.[8]

- A cigarette excise tax levied by a county.[9]

- Whether to create a subdivision in which a tax may be levied or to add territory to an existing taxing subdivision, including a referendum to oppose the subdivision's creation or expansion.[10]

- Whether to dissolve a village, as proposed by the village or a petition submitted by residents, or to dissolve a new community authority.[11]

- Whether to extend a municipal corporation's income tax to a Joint Economic Development Zone (JEDZ) or Joint Economic Development District (JEDD).[12]

- Any other local tax question or question on whether to create, dissolve, or change the territorial boundaries of any subdivision authorized to submit a tax to electors.[13]

These changes apply beginning to elections held on or after the 100th day after the bill's effective date.[14]

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[3] R.C. 5739.021, 5739.026, and 5739.028.

[4] R.C. 306.70 and 5739.028.

[5] R.C. 5748.02, 5748.021, 5748.08, and 5748.09.

[6] R.C. 718.04, 718.09, and 718.10.

[7] R.C. 307.695 and 5739.09(L).

[8] R.C. 307.697, 4301.421, and 4301.424.

[9] R.C. 5743.021, 5743.024, and 5743.026.

[10] R.C. 306.32, 306.321, 306.322, 707.30, 715.70(D)(3), 715.71, 715.72, 1545.041, 3311.213, 3311.22, 3311.231, 3311.26, 3313.911, 3354.02, 3357.02, and 3381.03.

[11] R.C. 349.14 and 703.20.

[12] R.C. 715.691(H) and 715.70(F).

[13] R.C. 3501.022.

[14] Section 4.

HISTORY

Action	Date
Introduced	04-04-19