

PROPOSED SUBSTITUTE
County Council of Cuyahoga County, Ohio
Ordinance No. O2023-0012

Sponsored by: County Executive Ronayne/Fiscal Office/Office of Budget and Management and Councilmember Miller	An Ordinance amending and codifying Board of County Commissioners Resolution No. 2007-073101 dated July 26, 2007, and enacting new Chapter 727, Section 727.01 of the Cuyahoga County Code to change the period of time during which the County sales tax shall be levied at the aggregate rate of one and one-fourth percent; and declaring the necessity that this Ordinance become immediately effective.
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WHEREAS, prior to 2007, the Board of County Commissions of Cuyahoga County approved the levy of a sales tax at the aggregate rate of one percent for a continuing period of time pursuant to ORC Section 5739.021; and

WHEREAS, on July 26, 2007, the Board of County Commissioners adopted **Resolution** ~~Resolutions~~-No. 2007-073101 which authorized levying the County sales tax at the aggregate rate of one and one-fourth percent for a period of twenty years pursuant to ORC **Section** ~~Sections~~-5739.026; and

WHEREAS, to maintain a source of funding for the County's General Fund and to permit the future issuance of Sales Tax Revenue Bonds and other County obligations for various County purposes which mature after the current expiration date of September 30, 2027, this Council proposes to amend and codify Board of County Commissioners Resolution No. 2007-073101 and to levy the sales tax at the aggregate rate of one and one-fourth percent **for an additional forty years**; and

WHEREAS, notice was published and public hearings were held, according to law, on the question of the adoption of this Ordinance to levy the County sales tax at the **aggregate** rate of one and one-fourth percent pursuant to ORC Section 5739.026 **for an additional forty years**; and

WHEREAS, this Council, having heard all interested persons who requested to be heard on such question, determines that this Ordinance should be adopted; and

WHEREAS, it is further necessary that this Ordinance become immediately effective in order to permit the County to consider the issuance of Sales Tax Revenue Bonds and other obligations of the County to fund various projects without violating the requirements of ORC Section 133.081 of the Ohio Revised Code and the County's Master Sales Tax Indenture dated December 1, 2014.

NOW, THEREFORE, BE IT ENACTED BY THE COUNTY COUNCIL OF CUYAHOGA COUNTY, OHIO:

SECTION 1. That Section 1 of Board of County Commissioners Resolution No. 2007-073101 be amended, and new Chapter 727 of the Cuyahoga County Code be enacted to read as follows:

Chapter 727: Sales and Use Tax

Section 727.01: Generally

Pursuant to ORC Sections 5739.021 and 5739.026 and for the purpose of providing for additional revenues for the County's general fund and paying the expenses of administering such levy, the rate of the ~~existing~~ tax, in addition to the tax imposed by ORC Section 5739.02, upon every retail sale, except sales of watercraft and outboard motors required to be titled pursuant to Chapter 1548 of the Revised Code and sales of motor vehicles, made in the County, is levied at the **aggregate** rate of one and one-fourth, **percent as follows**:-

- A. The **aggregate** one percent sales tax enacted on **and prior to** July 6, 1987 pursuant to ORC 5739.021 ~~shall be~~ **is levied** for a continuing period of time.
- B. The one-fourth percent sales tax enacted on July 26, 2007 pursuant to ORC 5739.026 shall be levied for a period of sixty (60) years commencing on October 1, 2007.

SECTION 2. Subject to the provisions of ORC Sections 305.31 to 305.41, the amendment to Section 1 of Board of County Commissioners Resolution No. 2007-073101 and codification of new Chapter 727, Section 727.01 of the Code shall take effect not earlier than sixty-five days after the date on which the certified copy of this Ordinance is delivered to the Tax Commissioner of the State of Ohio pursuant to Section 3 hereof.

SECTION 3. The Clerk of Council is hereby directed to deliver to the Tax Commissioner of the State of Ohio, either personally or by certified mail, a certified copy of this Ordinance **in accordance with ORC Section 5739.026(A)** ~~not later than October 29, 2023.~~

SECTION 4. It is necessary that this Ordinance become immediately effective for the usual daily operation of the County; the preservation of public peace, health or safety in the County and any additional reasons set forth the preamble. Provided that

this Ordinance receives the affirmative vote of all members of Council, it shall take effect and be in force immediately upon the earliest occurrence of any of the following: (1) its approval by the County Executive through signature, (2) the expiration of the time during which it may be disapproved by the County Executive under Section 3.10(6) of the Cuyahoga County Charter, or (3) its passage by all members of Council after disapproval pursuant to Section 3.10(7) of the Cuyahoga County Charter. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

SECTION 5. It is found and determined that all formal actions of the Council relating to the adoption of this Ordinance were adopted in an open meeting of the Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

On a motion by _____, seconded by _____, the foregoing Ordinance was duly enacted.

Yeas:

Nays:

County Council President

Date

County Executive

Date

Clerk of Council

Date

First Reading/Referred to Committee: June 20, 2023

Committee(s) Assigned: Committee of the Whole

Journal _____

_____, 20 _____