

**County Council of Cuyahoga County, Ohio**  
**Ordinance No. O2023-0013**

<p>Sponsored by: <b>County Executive Ronayne/Fiscal Office/Office of Budget and Management and Councilmember Miller</b></p>	<p><b>An Ordinance amending and</b> codifying Board of County Commissioners Resolution No. 2007-073102 dated July 26, 2007 and enacting new Chapter 727, Section 727.02 of the Cuyahoga County Code to change the period of time during which the County use tax shall be levied at the aggregate rate of one and one-fourth percent; and declaring the necessity that this Ordinance become immediately effective.</p>
---	---

WHEREAS, on July 26, 2007, the Board of County Commissioners adopted Resolution No. 2007-073102 which authorized levying the County use tax at the aggregate rate of one and one-fourth percent for a period of twenty years pursuant to Section 5741.023 of the Ohio Revised Code; 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. 2007-073102 and to levy the use tax at the aggregate rate of one and one-fourth percent; 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 use tax at the rate of one and one-fourth percent pursuant to Section 5741.023 of the Ohio Revised Code; 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 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. 2007-073102 be amended, and Section 727.02 of the Cuyahoga County Code be enacted to read as follows:

**Chapter 727: Sales Tax**

**Section 727.01: . . .**

**Section 727.02: Use Tax on Motor Vehicles and Other Tangible Personal Property**

Pursuant to ORC Section 5741.023 and for the purpose of providing 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 5741.02 on the storage, use or other consumption in the County of motor vehicles acquired on or after May 1, 1970 by a transaction subject to the tax imposed by ORC Section 5739.02 and, in addition to that imposed by ORC Section 5741.02 and on the storage, use or other consumption in the County of tangible personal property which is subject to the tax levied by The State as provided in ORC Section 5741.02, and on storage, use, or other consumption in the County of tangible person property, purchased in another county within the state, by a transaction subject to the tax imposed by ORC Section 5739.02, is levied at the rate of one and one-fourth percent.

- A. One percent of the sales tax enacted pursuant to ORC Section 5741.023 shall be levied for a continuing period of time.
- B. One-fourth percent of the sales tax enacted on July 26, 2007 pursuant to ORC Section 5741.023 shall be levied for a period of sixty (60) years commencing 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. 2007-073102 and codification of new Chapter 727, Section 727.02 of the Cuyahoga County 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 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

