

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

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. 2007-073102 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.
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WHEREAS, prior to 2007, the Board of County Commissions of Cuyahoga County approved the levy of a use tax at the aggregate rate of one percent for a continuing period of time pursuant to ORC Section 5741.021; and

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 **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 use tax at the **aggregate** rate of one and one-fourth percent **for an additional forty years** 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 and Use Tax

Section 727.01: . . .

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

Pursuant to ORC Sections 5741.021 and 5741.023, as same may be amended from time-to-time, 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 use existing tax, in addition to the use tax imposed by ORC Section 5741.02, as same may be amended from time-to-time, ~~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 as follows:-

- A. The aggregate Oneone percent of the salesuse tax enacted in and prior to 1987 pursuant to ORC Section 5741.02~~13~~ is shall be levied for a continuing period of time.
- B. The Oneone-fourth percent use 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 **in accordance with ORC Section 5741.023(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____