

RESOLUTION

INCREASING THE RATE OF THE EXISTING COUNTY USE TAX TO THE RATE OF ONE AND ONE-FOURTH PERCENT PURSUANT TO SECTION 5741.023 OF THE OHIO REVISED CODE.

WHEREAS, under Ohio Revised Code Section 5741.023, any county which levies a tax pursuant to Ohio Revised Code Section 5739.026 must also levy a use tax at the same rate on certain motor vehicles, and watercraft and outboard motors and certain tangible personal property and services ("Use Tax"); and

WHEREAS, the County of Cuyahoga (the "County") currently levies a Use Tax at the rate of one percent; and

WHEREAS, this Board of County Commissioners has heretofore on this day adopted a resolution determining to submit to the electors of the County the question of levying a County retail sales tax at a rate of one-fourth of one percent pursuant to Section 5739.026 of the Revised Code ("Sales Tax Levy").

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Cuyahoga County, Ohio, that:

Section 1. That pursuant to Section 5741.023 of the Revised Code and for the purpose of providing for additional revenues for the purposes of (a) paying the expenses of administering the tax, for providing additional revenues for the payment of bonds or notes issued in anticipation of bonds issued by a convention facilities authority established by the Board of County Commissioners under Chapter 351 of the Ohio Revised Code and providing additional operating revenues for the convention facilities authority and; (b) providing additional revenues for the County's general fund, and paying the expenses of administering such levy, the rate of the existing Use Tax, in addition to the tax imposed by Section 5739.02 of the Revised Code, on the storage, use or other consumption in the County of motor vehicles required to be titled in the County pursuant to Chapter 1548 of the Ohio Revised Code acquired by a transaction subject to the tax imposed by Section 5739.02 of the Ohio Revised Code and, in addition to that imposed by Section 5741.02 of the Ohio Revised Code, on the storage, use or other consumption in the County of tangible personal property and services subject to the tax levied by the State of Ohio as provided in Section 5741.02 of the Ohio Revised Code, and on the storage, use or other consumption in the County of tangible personal property and services purchased in another county within this state by a transaction subject to the tax imposed by Section 5739.02 of the Ohio Revised Code, is hereby increased from one percent to one and one-fourth percent.

Section 2. This resolution shall become effective April 1, 2004 upon the approval of the Sales Tax Levy by the electors of the County at the November 4, 2003 general election and shall remain in effect until such tax is repealed or expired. In the event the electors of the County fail to approve the Sales Tax Levy at the November 4, 2003 general election, this resolution shall not become effective and the tax approved hereunder shall not be levied or collected.

Section 3 The Clerk of this Board 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 resolution not later than sixty days prior to the date on which the tax levied hereby is to become effective.

Section 4 It is found and determined that all formal actions of this Board concerning and relating to the adoption of this resolution were so adopted in an open meeting of this Board, and that all deliberations of this Board, and of any of its committees that resulted in such formal action were in meetings open to the public, in compliance with the law.

Section 5. The County Administrator, Clerk of this Board, the members of this Board, acting alone or together, and other appropriate County officials are authorized and directed to sign and deliver such certificates, instruments and other documents as may be necessary or appropriate, in the judgment of the County Administrator, to carry out the authorizations in this resolution.

BE IT FURTHER RESOLVED that the Clerk of the Board be and she is hereby instructed to transmit a copy of this resolution to Jane L. Campbell, Mayor of the City of Cleveland, Frank G. Jackson, President of Cleveland City Council, Cleveland City Council members, Bruce H. Akers, Chairman of the Mayors and Managers Association, and Mayors and Managers Association members, Frank Russo, County Auditor and Sandy Turk, Director, Office of Budget & Management.

On Motion of Commissioner Jones, seconded by Commissioner McCormack,
the foregoing resolution was duly adopted.

Ayes: Jones, McCormack, Dimora.

Nays: None.

Resolution Adopted.

**Penelope M. Hughes,
Clerk of the Board**

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