

RESOLUTION

Determining to submit to the electors of Cuyahoga County the question of levying an excise tax on the sale of cigarettes for the purpose of funding arts and cultural facilities and programs in the County.

WHEREAS, under authority of Resolution No. 052402, adopted by this Board on June 16, 2005, and Revised Code Section 3381.04, the Cuyahoga County Arts and Cultural District was formed.

WHEREAS, the purposes of Cuyahoga County Arts and Cultural District (now named "Cuyahoga Arts and Culture") are: (i) to make grants to support the operating or capital expenses of arts or cultural organizations located in the County so as to provide a secure source of county public sector funding in support of the operations, programs and services of the County's arts and culture sector; (ii) to defray the costs of acquiring, constructing, equipping, furnishing, repairing, remodeling, renovating, enlarging, improving or administering artistic or cultural facilities; (iii) to meet the operating expenses of the District, and (iv) consistent with the foregoing, to provide grant programs in accordance with Cuyahoga County Public Sector Arts and Culture Investment Models provided in Resolution No. 040801, adopted by this Board on February 24, 2004, to improve the quality of life, economy, workforce and educational opportunities in the County.

WHEREAS, Revised Code Section 5743.021 authorizes this Board, subject to the approval of a majority of the electors in the County voting on the question, to levy a tax for a period of up to 10 years on the sale of cigarettes at wholesale in the County at a rate of up to 15 mills per cigarette (amounting to 1-½ cents per cigarette).

WHEREAS, this Board has determined to submit to the electors at the general election to be held in the County on November 7, 2006 the question of levying the tax permitted by Revised Code Section 5743.021, as more particularly described in Section 1 of this Resolution.

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

Section 1: This Board determines to submit to the electors of the County at the general election on November 7, 2006 the question of the levy of a tax on the sale of cigarettes at wholesale in the County at the rate of 15 mills per cigarette (amounting to 1-½ cents per cigarette), computed on each cigarette sold, for a period of 10 years, beginning February 1, 2007 (but not sooner than the first day of the month that is at least 60 days after certification of the election results by the Cuyahoga County Board of Elections), for the following purposes: to make grants to support the operating or capital expenses of arts or cultural organizations located in Cuyahoga County, to defray the costs of acquiring, constructing, equipping, furnishing, improving, enlarging, renovating, remodeling, or maintaining any artistic or cultural facility and to meet the operating expenses of the District.

Section 2: The Clerk of the Board is directed to deliver a certified copy of this Resolution to the Cuyahoga County Board of Elections not later than August 24, 2006 and also to deliver a certified copy of this Resolution immediately to the Tax Commissioner of the State of Ohio. This Board requests the Cuyahoga County Board of Elections to prepare the ballot and to make other necessary arrangements for the submission of the question of levying the tax to the electors of Cuyahoga County. This Board further requests the Cuyahoga County Board of Elections to give notice of the result of the election, as soon as it has been determined, to the Tax Commissioner of the State of Ohio and, in any event, to give notice of the result of the election to the Tax Commissioner of the State of Ohio not later than 60 days prior to the date the tax is to become effective.

Section 3: The form of ballot to be used at that election shall be as follows:

CUYAHOGA ARTS AND CULTURE

County of Cuyahoga

A majority affirmative vote is necessary for passage.

For the purposes of making grants to support operating or capital expenses of arts or cultural organizations in Cuyahoga County, to defray the costs of acquiring, constructing, equipping, furnishing, improving, enlarging, renovating, remodeling, or maintaining an artistic or cultural facility, and to meet the operating expenses of the District, shall an excise tax be levied throughout Cuyahoga County for the benefit of Cuyahoga Arts and Culture on the sale of cigarettes at wholesale at the rate of 15 mills per cigarette (amounting to 1-1/2 cents per cigarette) for 10 years?

For the tax

Against the tax

Section 4: This Board finds and determines that all formal actions of this Board concerning and relating to the adoption of this resolution were taken 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 actions, were in meetings open to the public, in compliance with the law.

Section 5: This Resolution shall take effect and be in force immediately upon its adoption.

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

Ayes: Hagan, Jones, Dimora.

Nays: None.

Resolution Adopted.

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

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The undersigned Clerk of the Board of County Commissioners of Cuyahoga County, Ohio, certifies that the foregoing is a true and complete copy of the original resolution as adopted by the Board on July 5, 2006.

**Clerk of the Board
Board of County Commissioners of Cuyahoga
County, Ohio,**