



Lori Kokoski Sharon Sweda Matt Lundy

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440-284-4464

Community Development

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440-328-2323

Emergency 9-1-1

Tracy Lopez
440-329-5444

Emergency Management & Homeland Security

Thomas Kelley
440-329-5117

Facilities Management

Karen Perkins
440-329-5102

Human Resources

440-329-5150

IT/Telecommunications

Cameron MacDonald
440-329-5786

Crime/Drug Lab

Elizabeth Doyle
440-329-5636

Lorain County Transit

Pamela Novak
440-329-5525

Purchasing

Pamela Wilkens
440-329-5240

Records Center

Denise Lindak
440-326-4866

Solid Waste Management

440-329-5440

Visit Lorain County

440-984-5282

Workforce Development

Mike Longo
440-284-1834

December 21, 2020

Ohio Tax Commissioner
Sales & Use Tax Commissioner
30 East Broad Street, 22nd Floor
Columbus, Ohio 43215

Attn: Jeff McClain, Director:

Lorain County Board of Commissioners adopted Resolution No. 20-831 on December 16, 2020 repealing the increase in the sales And use tax of one-quarter of one percent (1/4%) enacted pursuant to R.C.5739.021 and 5541.021 By Resolution No. 16-772 for the purpose of providing additional general revenues for Lorain County, Ohio

Pursuant to R.C. 5739.021, the repeal shall become effective on April 1, 2021.

Sincerely,

Theresa L. Upton
Clerk

tlu/Enclosure

Cc: K.C. Saunders, Budget
Craig Snodgrass, LC Auditor
Gerald A. Innes, LC Assistant Prosecutor
File

Certified #9171082133393429876718

In the matter of repealing the increase in the sales)
 And use tax of one-quarter of one percent (1/4%))
 Enacted pursuant to R.C.5739.021 and 5541.021) December 16, 2020
 By Resolution No. 16-772 for the purpose of)
 Providing additional general revenues for Lorain)
 County, Ohio)

The Board of Commissioners of Lorain County, Ohio met in regular session on December 16, 2020 with all members present:

Commissioner Lori Kokoski, President
 Commissioner Sharon Sweda, Vice-President
 Commissioner Matt Lundy Member

Commissioner Sweda moved the following resolution:

WHEREAS, the Board of Commissioners of Lorain County, by Resolution No. 16-799 enacted on December 14, 2016, increased the sales and use tax pursuant to Sections 5739.021 and 5741.021 by one-quarter of one percent (1/4%); and

WHEREAS, the carryover has increased from approximately \$4.5 million dollars and to approximately \$22 million dollars; and

WHEREAS, the Board deems the tax is no longer needed, due to a health carryover and this tax did what it was intended to do with the county's loss of revenue.

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of Lorain County, Ohio that the following tax is hereby repealed:

- I. For the purpose of providing additional general revenues for Lorain County, pursuant to Revised Code Section 5739.021, levy an increase of the existing rate of tax by one quarter of one percent (1/4%) for a continuing period of time, upon every retail sale made in Lorain County , except sales of watercraft and outboard motors required to be titled pursuant to Chapter 1548 of the Revised Code and sales of motor vehicles;
and said tax shall be in addition to the tax levied by Section 5739.02 of the Revised Code and any tax levied pursuant to Sections 5739.021 or 5739.023 of the Revised Code.
- II. For the purpose of providing additional general revenues for Lorain County pursuant to Revised Code Section 5741.021, levy an increase of the existing rate of tax by one quarter of one percent (1/4%) for continuing period of time, on the storage, use or other consumption in Lorain County of the following:
 - (1) motor vehicles, and watercraft and outboard motors required to be titled in Lorain County pursuant to Chapter 1548 of the Revised Code and acquired by transaction subject to the tax imposed by Section 5739.02 of the Revised Code; and

(2) in addition to the tax imposed by Section 5741.02 of the Revised Code, tangible personal property and services subject to the tax levied by the State of Ohio as provided in Section 5741.02 of the Revised Code, and tangible personal property and services purchased in another county within the State of Ohio by a transaction subject to the tax imposed by Section 5739.02 of the Revised Code; and said tax levied pursuant to Section 5741.023 of the Revised Code on the storage, use, or other consumption of tangible personal property and on the benefit of a service realized shall be in addition to the tax levied by Section 5741.02 of the Revised Code and, except as provided in division (D) of Section 5741.021 of the Revised Code, any tax levied pursuant to Sections 5741.021 and 5741.022 of the Revised Code;

That, pursuant to R.C. 5739.021, the repeal shall become effective on April 1, 2021; and

That the Clerk shall transmit a certified copy to the Ohio Tax Commissioner.

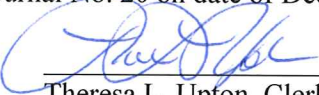
Seconded by Commissioner Kokoski. Upon roll the vote was taken thereon and resulted as:

Ayes: Sweda, Kokoski & Lundy / Nay: None

Motion carried.

_____ (discussion was held on the above)

I, Theresa L. Upton, Clerk to the Lorain County Board of Commissioners do hereby certify that the above Resolution No. 20-831 is a true copy as it appears in Journal No. 20 on date of December 16, 2020.



Theresa L. Upton, Clerk