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OHIO LEGISLATIVE SERVICE COMMISSION

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S.B. 240
136th General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsor: Sen. Smith

Zachary P. Bowerman, Attorney

SUMMARY

- Authorizes a county to levy an excise tax of up to 3% on adult-use marijuana, for a term of up to ten years, to support artistic, cultural, and entertainment opportunities, subject to voter approval.

DETAILED ANALYSIS

County arts and entertainment marijuana excise tax

The bill authorizes a county to levy an excise tax, subject to voter approval, on the retail sale of adult-use marijuana to support artistic, cultural, and entertainment opportunities in the county. A board of county commissioner may adopt a resolution stating the purpose of the tax along with the rate, which may be up to 3%, and term, which may be for up to ten years. If approved by a majority of county voters, the tax will be paid by consumers and remitted to the state by vendors on the same monthly basis as the state adult-use marijuana excise tax. The Department of Taxation (TAX) will distribute most of the revenue (98%) to the county to use for the specified artistic, cultural, and entertainment purpose, while TAX will retain 2% to cover the expenses of administering the tax. Like the state tax, the county tax does not apply to the sale of medical marijuana.¹

HISTORY

Action	Date
Introduced	07-30-25

ANSB0240IN-136/ts

¹ R.C. 3780.221.