



## Resort Area Gross Receipts Tax

### History of Major Changes

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**1993** The General Assembly enacts House Bill 327, authorizing municipalities or townships that meet certain requirements to declare themselves a “resort area” and levy a resort area gross receipts tax. Shortly thereafter, the village of Kelley’s Island enacts tax.

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**1996** The village of Put-in-Bay and township of Put-in-Bay both enact the tax.

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