

RESOLUTION NO. 1978- 235

A RESOLUTION AUTHORIZING PARTICIPATION BY THE
GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY
IN CERTAIN LEGAL PROCEEDINGS RELATING TO THE
OHIO COUNTY USE TAX.

WHEREAS, the Supreme Court of Ohio in the case of American
Modulars Corp. v. Lindley has declared unconstitutional, under the Commerce
Clause of the United States Constitution, the county use tax levied under
Section 5741.021 of the Ohio Revised Code as applied to tangible personal
property sold by out-of-state vendors for use in counties which levy
such tax, and such determination, if not reversed by the Supreme Court
of the United States, might lead to a similar result with respect to
the use tax levied by this Regional Transit Authority under Section 5741.022
of the Ohio Revised Code; and

WHEREAS, the Tax Commissioner of the State of Ohio is presently
preparing for submission to the Supreme Court of the United States a
petition for certiorari in the case of American Modulars Corp. v. Lindley
seeking to have the decision in that case reversed;

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of
the Greater Cleveland Regional Transit Authority, Cuyahoga County, Ohio:

Section 1. That the President of this Board of Trustees, the
General Counsel and the Secretary-Treasurer be and they hereby are au-
thorized on behalf of the Greater Cleveland Regional Transit Authority
to file, or participate in the filing of, such legal documents in the
Supreme Court of the United States as may be necessary or desirable to
assert and protect the interests of this Transit Authority in maintaining
the validity of and revenues from the tax levied by this Transit Autho-
rity pursuant to Section 5741.022 of the Ohio Revised Code.

Section 2. It is found and determined that all formal actions
of this Board concerning and relating to the adoption of this resolution
were 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 all legal
requirements, including Section 121.22 of the Ohio Revised Code.

Section 3. This resolution shall be in full force and effect
from and immediately after its adoption.

Adopted: August 15, 1978

William J. Bonifard
President

Attest:

William C. Schwan
Secretary-Treasurer