



Ohio Revised Code

Section 306.70 Resolution levying tax for regional transit purposes.

Effective: July 3, 2019

Legislation: House Bill 62 - 133rd General Assembly

A tax proposed to be levied by a board of county commissioners or by the board of trustees of a regional transit authority pursuant to sections 5739.023 and 5741.022 of the Revised Code shall not become effective until it is submitted to the electors residing within the county or within the territorial boundaries of the regional transit authority and approved by a majority of the electors voting on it. Such question shall be submitted at a general election or at a special election on a day specified in the resolution levying the tax and occurring not less than ninety days after such resolution is certified to the board of elections, in accordance with section 3505.071 of the Revised Code.

The board of elections of the county or of each county in which any territory of the regional transit authority is located shall make the necessary arrangements for the submission of such question to the electors of the county or regional transit authority, and the election shall be held, canvassed, and certified in the same manner as regular elections for the election of county officers. Notice of the election shall be published in a newspaper of general circulation in the territory of the county or of the regional transit authority once a week for two consecutive weeks prior to the election or as provided in section 7.16 of the Revised Code. If the board of elections operates and maintains a web site, notice of the election also shall be posted on that web site for thirty days prior to the election. The notice shall state the type, rate, and purpose of the tax to be levied, the length of time during which the tax will be in effect, and the time and place of the election.

More than one such question may be submitted at the same election. The form of the ballots cast at such election shall be:

"Shall a(n) _____ (sales and use) _____ tax be levied by the _____ (here insert name of the county or regional transit authority) for the purpose of _____ (here insert the purpose or purposes of the levy) at a rate not exceeding _____ (here insert percentage) per cent for _____ (here insert number of years the tax is to be in effect, or that it is to be in effect for a continuing period of time)?"



If the tax proposed to be levied is a continuation of an existing tax, whether at the same rate or at an increased or reduced rate, or an increase in the rate of an existing tax, the notice and ballot form shall so state. If one of the purposes of the proposed tax is to fund public infrastructure projects as described in section 306.353 of the Revised Code, the notice and ballot shall also so state. When specified in a resolution adopted under section 5739.023 of the Revised Code, the notice and ballot may also state the percentage of the tax proceeds to be allocated among each of the purposes of the proposed tax and, if one of the purposes is to provide general revenue for the transit authority, the percentage of the proceeds to be allocated among the specific projects, functions, or other uses to be funded by that general revenue.

The board of elections to which the resolution was certified shall certify the results of the election to the county auditor of the county or secretary-treasurer of the regional transit authority levying the tax and to the tax commissioner of the state.