



Ohio Revised Code

Section 322.021 Repealing county permissive tax passed as an emergency.

Effective: April 9, 2025

Legislation: House Bill 497

The question of a repeal of a county permissive tax adopted as an emergency measure pursuant to division (B) of section 322.02 of the Revised Code may be initiated by filing with the board of elections of the county not less than ninety days before the general election in any year a petition requesting that an election be held on such question. Such petition shall be signed by qualified electors residing in the county equal in number to ten per cent of those voting for governor at the most recent gubernatorial election.

After determination by it that such petition is valid, the board of elections shall submit the question to the electors of the county at the next general election. The election shall be conducted, canvassed, and certified in the same manner as regular elections for county offices in the county. Notice of the election shall be published once a week for two consecutive weeks before the election using at least one of the following methods:

- (A) In the print or digital edition of a newspaper of general circulation within the county;
- (B) On the official public notice web site established under section 125.182 of the Revised Code;
- (C) On the web site and social media account of the county.

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 purpose, time, and place of the election. The form of the ballot cast at such election shall be prescribed by the secretary of state. The question covered by such petition shall be submitted as a separate proposition, but it may be printed on the same ballot with any other proposition submitted at the same election other than the election of officers. If a majority of the qualified electors voting on the question of repeal approve the repeal, the result of the election shall be certified immediately after the canvass by the board of elections to the board of county commissioners, who shall thereupon, after the current year, cease to levy the tax.