

Section 6c.

If the council shall at any time levy a tax on earned income, such tax may be at a uniform rate or at a graduated rate, with exemptions, and deductions to the extent such may be allowed by the constitution of the state of Ohio and laws enacted pursuant thereto. Such earned income tax shall not be at a rate in excess of one and fifty-five one-hundredths percent (1.55%) for current operating expenses and permanent improvement purposes plus fifteen-hundredths of one percent (.15%) for permanent improvement purposes only and three-tenths of one percent (.3%) for public transit purposes generally and without limitation and including both capital and current operating expenses for the remainder of the calendar year 1972 and thereafter without having obtained the approval of any tax in excess of that stated herein by the electors voting on the question at a general election or at a special or primary election. Council shall file with the board of elections at least sixty (60) days before the day of the election a copy of the ordinance together with a resolution specifying the date such election is to be held and directing the board of elections to conduct the election. The ballot shall be in the following form:

"Shall the ordinance providing for percent levy on income for (Brief description of the purpose of the proposed levy) be passed?

	FOR THE INCOME TAX
	AGAINST THE INCOME TAX"

In the event of an affirmative vote, the proceeds of such levy may be used only for the specified purpose.

The provisions of this section shall constitute the approval by the electors of the levying of a tax on earned income at a rate in excess of one percent (1%) as required by law, and the council shall be and hereby is authorized to levy the tax on earned incomes at such rates as it deems proper from time to time up to the limit stated herein without additional approval by the electors of the ordinance levying such a tax.

Council shall expend for permanent improvements or pledge revenues from the tax on earned income in excess of one and fifty-five one-hundredths percent (1.55%) in an amount up to fifteen-hundredths of one percent (.15%) for the payment of principal and interest on bonds and notes issued to finance permanent improvements.

All taxes on earned incomes shall be levied and collected in accordance with the constitution of the state of Ohio and laws enacted pursuant thereto as now or hereinafter in effect, except as otherwise limited by the terms of this charter.

In the event that at the general election on November 6, 1979, the electors of the county of Hamilton, state of Ohio approve the levy of a 1% sales and use tax to provide general revenues for the Southwest Ohio Regional Transit Authority, so long as such levy or successor levies to it remain in effect the three-

tenths of one percent (.3%) earned income tax levied for public transit purposes generally shall not be levied. If the sales and use tax levy is approved, the levy of the .3% earnings tax shall be discontinued as of the first day following the certification of the election result by the Hamilton County Board of Elections.

(Amended by Ord. No. 361-1979, eff. Sept. 6, 1979; election of Nov. 6, 1979; amended by Ord. No. 302-1998, eff. Nov. 3, 1998; election of Nov. 3, 1998)