

SUBMITTING TO THE ELECTORS OF LICKING COUNTY THE QUESTION OF WHETHER A FIFTEEN-HUNDREDTHS OF ONE PERCENT SALES AND USE TAX SHALL BE IMPOSED AND COLLECTED FOR A PERIOD OF TEN YEARS, WITH THE RECEIPTS OF SUCH LEVY BEING USED TO PROVIDE ADDITIONAL GENERAL REVENUES FOR THE LICKING COUNTY TRANSIT AUTHORITY AND ALLOCATING THE PROCEEDS OF THE LEVY TO SPECIFIC PROJECTS, FUNCTIONS OR OTHER USES

WHEREAS, the Licking County Transit System (from time to time the “Transit Authority”) has been established pursuant to Chapter 306 of the Ohio Revised Code, and is considered a Transit Authority duly authorized to levy a sales and use tax, subject to approval by a majority of the electors residing within the territory of the Transit Authority, in an amount not exceeding one and one-half percent (1.50%) minus the amount by which the rate levied under Ohio Revised Code Section 5739.021 by Licking County exceeds one percent (1.00%); and,

WHEREAS, the current rate levied by Licking County under Ohio Revised Code Section 5739.021 is 1.50%, therefore the maximum aggregate sales and use tax that may currently be levied by the Transit Authority is one percent (1.00%); and,

WHEREAS, this Board, as the legislative authority of the Transit Authority, is of the opinion that it would be in the best interest of the Licking County Transit System to submit to the electors residing within the territorial boundaries of the Transit Authority, which includes the entire area of Licking County, the question of whether a fifteen-hundredths of one percent (0.15%) sales and use tax shall be levied for a ten year period, for the purpose of providing additional general revenues for the Licking County Transit Authority and to preserve and improve transit services and ensure long-term service availability to support access to transportation.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners, County of Licking, State of Ohio:

Section 1. This Board declares that it is necessary to levy a sales and use tax in accordance with Sections 5739.023 and 5741.022 of the Ohio Revised Code at a rate of fifteen-hundredths of one percent (0.15%) for a period of ten years, all as specified in, and within the limitations stated in, Sections 306.70, 5739.023 and 5741.022 of the Ohio Revised Code, with the proceeds of such levy being used to provide additional general revenues for the Licking County Transit Authority and to preserve and improve transit services and ensure long-term service availability to support access to transportation.

Section 2. The question of that levy shall be submitted to the electors of the Transit Authority, which includes the entire area of Licking County, at the Primary Election to be held within the boundaries of the Transit Authority on May 5, 2026, all as authorized by law and particularly Section 306.70 of the Ohio

Revised Code. Said levy to be effective on the first day of the calendar quarter next following the sixty-fifth (65th) day following the date on which the Tax Commissioner of Ohio receives from the Licking County, Ohio Board of Elections the certification of the results of that election.

Section 3. The Licking County Auditor is directed to deliver a certified copy of this Resolution to both the Board of Elections of Licking County, Ohio and to the Tax Commissioner of Ohio. The Auditor is directed further to file the attached ballot language with the Board of Elections consistent with the requirements of Sections 306.70, 5739.023 and 5741.022 of the Ohio Revised Code. The Licking County Board of Elections is hereby requested to make the necessary arrangements for the election in accordance with applicable laws, and to cause notice of the election to be published once a week for two consecutive weeks prior to the election or as provided in Section 7.16 of the Ohio Revised Code and to post notice of the election on the Board of Elections' website, if any, for thirty (30) days prior to the election. That 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.

Section 4. This Board finds and determines that all formal actions of this Board and any of its committees concerning and relating to the adoption of this resolution were taken, and that all deliberations of this Board and any of its committees that resulted in such formal actions were held, in meetings open to the public in compliance with the law.

Section 5. This resolution shall be in full force and effect from and immediately upon its adoption.

cc: Michael L. Smith, Licking County Auditor

APPROVED AS TO FORM:

/s/ Austin A. Lecklider, A.P.A.

Jenny Wells
Licking County Prosecutor

BALLOT FORM

**PROPOSED SALES AND USE TAX
LICKING COUNTY TRANSIT AUTHORITY**

A majority affirmative vote is necessary for passage

Shall a sales and use tax be levied by the Licking County Transit Authority for the purpose of providing additional general revenues for the Licking County Transit Authority and to preserve and improve transit services and ensure long-term service availability to support access to transportation at a rate not exceeding fifteen-hundredths of one percent (0.15%) for a period of ten years?

	For the Sales and Use Tax
	Against the Sales and Use Tax

**LICKING COUNTY COMMISSIONERS
CERTIFICATION PAGE**

Resolution No. 26-0018-COMM

January 08, 2026

**Requesting to levy a sales and use tax for the Licking County Transit Authority
Upon the motion of Duane H. Flowers, seconded by Rick Black.**

VOTE:

Rick Black	Aye
Timothy E. Bubb	Aye
Duane H. Flowers	Aye

CERTIFICATE OF CLERK

IT IS HEREBY CERTIFIED that the foregoing is a true and correct transcript of a resolution acted upon and duly passed by the Board of County Commissioners of Licking County, Ohio, on the date noted above.



Christel Hamper, Clerk of the Board
Board of County Commissioners
Licking County, Ohio