

EXHIBIT A

161.012 - PURPOSES OF TAX; RATE

The purpose of the tax on income and the withholding tax established by this [Chapter 161](#) is to provide funds for municipal purposes. The tax shall be, and is hereby levied on and after January 1, ~~2016~~ 2019, at the rate of ~~one and one-half percent~~ two and one-half percent (2-1/2.5%) per annum.

(Ord. No. ~~0121-2015~~, § 1(Exh. A), ~~12-7-15~~ 0061-2018) [enter passage date]

161.013 - ALLOCATION OF FUNDS

(a) The funds collected under the provisions of this Chapter 161 except as defined in Section 161.081 and Section 161.013(b) shall be deposited to the General Fund of the Municipality and, subject to Section 161.012, be applied for the following purposes, and in the following order to wit:

- (1) Such part thereof as shall be necessary to defray all costs of collecting the taxes levied by this chapter and the cost of maintaining the Division of Taxation and administering and enforcing the provisions thereof.
- (2) Such part thereof as Council may appropriate for the purpose of paying the cost of general municipal operations, subject to division (b) of this Section.
- (3) Such part thereof as Council may appropriate for the purpose of paying the cost for repairs and maintenance of streets.
- (4) Such part thereof as Council may appropriate for the purpose of purchasing new equipment, maintenance, and capital improvements.
- (5) Such part thereof as Council may appropriate for the payment of principal and interest on certain bond issues for capital improvements.

(b) Effective on January 1, 2019, of the tax imposed by Section 161.012, ~~three-quarters~~ no less than thirty percent (30%) ~~percent (0.75%)~~ of revenues shall be dedicated for the purposes of capital improvements and equipment, maintenance and repair of the same, and paying debt service for such purposes.

(Ord. No. 0121-2015, § 1(Exh. A), 12-7-15)