

VILLAGE OF OBETZ
RECORD OF ORDINANCES



ORDINANCE: 72-15

PASSED: December 14, 2015

AN ORDINANCE TO CREATE CHAPTER 182 OF THE CODIFIED ORDINANCES OF THE VILLAGE OF OBETZ REGARDING MUNICIPAL INCOME TAX AND DECLARING AN EMERGENCY

WHEREAS, the Home Rule Amendment of the Ohio Constitution, Article XVIII, Section 3, provides that "Municipalities shall have authority to exercise all powers of local self-government," and the municipal taxing power is one of such powers of local self-government delegated by the people of the State to the people of municipalities; and,

WHEREAS, Article XIII, Section 6 of the Ohio Constitution provides that the General Assembly may restrict a municipalities power of taxation to the extent necessary to prevent abuse of such power, and Article XVIII, Section 13 of the Ohio Constitution states that "laws may be passed to limit the powers of municipalities to levy taxes and incur debts for local purposes;" and,

WHEREAS, the General Assembly has determined that it is necessary and appropriate to comprehensively review and amend Chapter 718 of the Ohio Revised Code, setting forth statutory requirements for municipal income tax codes in Ohio; and,

WHEREAS, more specifically, the General Assembly enacted H. B. 5 in December 2014, and mandated that municipal income tax codes be amended by January 1, 2016 such that any income or withholding tax is "levied in accordance with the provisions and limitations specified in [Chapter 718];" and,

WHEREAS, upon a detailed review of H. B. 5 and the Codified Ordinances of the Village of Obetz, this Ordinance is found and determined by this Council to enact the amendments required prior to the January 1, 2016 deadline to be in accord with the provisions and limitations specified in Chapter 718 of the Revised Code; and,

WHEREAS, Council also finds and determines that the constitutionality of certain provisions of the state-mandated code may have been put in question by recent decisions of the Ohio Supreme Court regarding, among other things, taxation of professional athletes, but these provisions must be included if the municipal income tax code is to be "levied in accordance with the provisions and limitations specified in [Chapter 718]" and thus reluctantly are adopted by this Council but are disclaimed to the extent they are unlawful or unconstitutional;

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NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF OBETZ, STATE OF OHIO, THAT:

Section 1: Chapter 182 of the Obetz Codified Ordinances is hereby created to read as set forth in the document entitled "Chapter 182 Municipal Income Tax" a copy of which is on file in the Office of the Council Clerk and incorporated herein by reference.

Section 2. This Ordinance is hereby declared to be an emergency measure, the immediate passage of which is necessary for the preservation of the health, safety and welfare of the citizens of the Village of Obetz, such emergency arising from the immediate need to ensure that Obetz is in compliance with State law; WHEREFORE, this Ordinance shall take effect and be in force from and after January 1, 2016.

Passed this 14 day of December, 2015.

ATTESTS:

Stacey Boumis
Stacey Boumis, Clerk of Council

D. Greg Scott
D. Greg Scott, Mayor

Angela Kirk, Council Pres. Pro-Tem

APPROVED AS TO FORM

Eve M. Ellinger
Eve M. Ellinger, Esq. Law Director

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CERTIFICATION OF PUBLICATION

Pursuant to the Village Charter, I, Stacey E. Boumis, Clerk of Council of the Village of Obetz, Ohio, do hereby certify that Ordinance 72-15 was duly posted at 3:00PM (time) on the 15 day of December, 2015, at the Obetz Government Center as well as on the Obetz website.

Stacey Boumis
Stacey Boumis, Clerk

12/15/15
Date

