

ORDINANCE NO. 2015-15

AN ORDINANCE TO AMEND SECTION 880 OF THE CODIFIED ORDINANCES OF THE VILLAGE OF MOUNT STERLING, OHIO OF REGARDING MUNICIPAL INCOME TAX AND DECLARING AN EMERGENCY

WHEREAS, the Home Rule Amendment of the Ohio Constitution, Article XVII, 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 City of Washington Court House, Ohio, 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;

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

SECTION I.

That Chapter 880 of the Codified Ordinances be amended to read as set forth in the document entitled “Chapter 880, Income Tax” attached hereto as Exhibit A and incorporated herein by reference.

SECTION II.

That this Ordinance shall take effect and be in force from and after January 1, 2016.

SECTION III.

That the Clerk of Council, pursuant to O.R.C, §731.24, shall cause to be published in a manner required by law, this Ordinance.

SECTION IV.

This Ordinance is hereby declared to be an emergency measure, the immediate passage of which is necessary for the public health, safety and welfare and for the further reason that is important to the immediate preservation of the public peace, the quiet enjoyment of property and family by the inhabitants of the Village of Mount Sterling, sound fiscal management of the Village of Mount Sterling and, wherefore, this Ordinance shall take effect and be in force immediately upon its passage and signature by the Mayor.

PASSED:

ATTEST:

Bonnie Liff, Clerk of Council

Mayor Charles Neff

Submitted to Mayor:

APPROVED:

Date of Approval:

Mark J. Pitstick, Law Director
Approved as to Form

I, Bonnie Liff, the Clerk of Council, hereby certifies that Ordinance 2015-15 was published in Madison Messenger Newspaper for once a week for two consecutive weeks beginning on the _____ day of _____, 20__ and ending on the ____ day of _____, 20___. See Attached Sworn Affidavit of Posting by the Newspaper. Further, I certify that a complete copy of the Ordinance was posted in the lobby of Village Hall.

Bonnie Liff, Clerk of Council