

Ordinance No. _____, Passed _____, 20____

ORDINANCE NO. K-15

An Ordinance to amend Chapter 181 of the Codified Ordinances of the City of Orrville, Ohio 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/ Orrville, 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;

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF ORRVILLE, OHIO, STATE OF OHIO, THAT:

Section 1. That Chapter 181 of the Codified Ordinances be amended to read as set forth in the document entitled "Chapter 181, Income Tax" attached hereto as Exhibit A and incorporated herein by reference.

Section 2. That this Ordinance shall take effect and be in force from and after January 1, 2016.

Section 3. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate protection and preservation of the public peace, health, safety and general welfare of the residents of the City of Orrville, Ohio, and for the further reason of the change in law and collection of income tax, this Ordinance shall be in full force and effect immediately after its passage and approval by the Mayor.

Passed this 7 day of December, 2015.


President of Council

RECORD OF ORDINANCES

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Attest:

Jane Frecks
Clerk of Council

Approved:

David S. Stewart
Mayor

Date 12/2/15