

ORDINANCE NO. 072-17

AN ORDINANCE AMENDING THE CITY OF NAPOLEON, OHIO MUNICIPAL INCOME TAX CODE, FOR THE PURPOSE OF ADHERING TO THE CHANGES OUTLINED IN HOUSE BILL 49; 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, the General Assembly has determined 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. 49, and mandated that municipal income tax codes be amended by January 1, 2018 such that any income or withholding tax is "levied in accordance with the provisions and limitations specified in Ohio Revised Code Chapter 718;" and,

WHEREAS, upon a detailed review of H. B. 49 and the Codified Ordinances of the City of Napoleon, this Ordinance is found and determined by this Council to enact the amendments required 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 NAPOLEON, STATE OF OHIO:

Section 1. That, Chapter 194 of the Codified Ordinances of Napoleon, Ohio was adopted as set forth in the document entitled "Chapter 194, Municipal Income Tax, Effective January 1, 2016" attached to Ord. No. 053-15 as Exhibit A and incorporated therein by reference.

Section 2. That, Chapter 193 of the Codified Ordinances of Napoleon, Ohio remains in full force and effect for all taxable years prior to 2016.

Section 3. That, Ordinance No. 053-15 took effect on January 1, 2016, and remains in effect and in force to date.

Section 4. That, this Ordinance No. 072-17 amends Ordinance No. 036-16 so as to incorporate and adopt all identified changes noted herein, including the changes as noted in the attached Exhibit A entitled "Am. Sub. H. B. No. 49." The remaining, unchanged portions of Ordinance No.(s) 053-15 and 036-16 remain in full force and effect.

Section 5. That, it is found and determined that all formal actions of this City Council concerning and relating to the adoption of this Ordinance were adopted in open meetings of this City Council, and that all deliberations of this City Council and any of its committees that resulted in such formal actions were in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code and the Codified Ordinances of the City of Napoleon, Ohio.

Section 6. That, this Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health or safety of the City and its inhabitants, and for the further reason that this legislation must be in effect at the earliest possible time in order to allow the City to timely implement the changes expounded in House Bill 49; therefore, provided it receives the required number of votes for passage as emergency legislation, it shall be in full force and effect immediately upon its passage; otherwise, it shall be in full force and effect at the earliest time permitted by law.

