

RESOLUTION NO. 071-20

**A RESOLUTION STRONGLY OPPOSING OHIO SENATE BILL 352
AND THE STATE OF OHIO HOUSE BILL 754, REGARDING
MUNICIPALITY INCOME TAX WITHHOLDING PRACTICES DURING
THE STATE OF EMERGENCY RELATED TO THE COVID-19
PANDEMIC; AND DECLARING AN EMERGENCY**

WHEREAS, the City of Napoleon has been advised of a proposal of Ohio Senate Bill 352 and State of Ohio House Bill 754, regarding municipality income tax withholding practices during the state of emergency related to the COVID-19 pandemic; and,

WHEREAS, the City of Napoleon has been advised of legislative proposals by Senator Kristina Roegner and Representative Kris Jordan to institute to repeal Section 29 of House Bill 197; and,

WHEREAS, the proposal would repeal the emergency provision instructing municipal corporations such as the City of Napoleon to continue withholding income tax at a taxpayer's place of work even if said taxpayer is currently working from home in another local jurisdiction due to the novel coronavirus pandemic until thirty days after the end of Governor DeWine's declaration of emergency; and,

WHEREAS, the repeal of Section 29 of HB 197 would hurriedly and radically change the longstanding municipal income tax collection structure throughout the entire state of Ohio during the ongoing COVID-19 pandemic; and,

WHEREAS, Ohio's cities rely on municipal income tax as their primary source of revenue to fund essential services such as public health and safety, police and fire services, utilities and critical infrastructure; and,

WHEREAS, the repeal of Section 29 of HB 197 would create substantial revenue cuts and destabilize the budgets of Ohio's largest economic centers, jeopardizing the state's economic competitiveness and stymieing future economic growth; and,

WHEREAS, Ohio businesses would suffer the added administrative burden of tracking, reporting and remitting municipal income tax based on employee's work-from-home locations; **Now Therefore**,

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPOLEON, OHIO:

Section 1. That, the City of Napoleon urges that the Ohio General Assembly should not pass any legislation that would repeal Section 29 of HB 197.

Section 2. The Ohio General Assembly and the DeWine Administration should establish a taskforce to study the effects of the COVID-19 pandemic on the future of the municipal income tax in Ohio before further action is taken regarding Section 29 of HB 197.

Section 3. That, the City of Napoleon urges our state representative and state senator to oppose this legislation unless changes are made to mitigate the impact of the bill on our community and our residents.

Section 4. That, a copy of this resolution be sent to our state representative, state senator and Governor Mike DeWine.

Section 5. That, it is found and determined that all formal actions of this City Council concerning and relating to adoption of this Resolution 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 Napoleon Ohio.

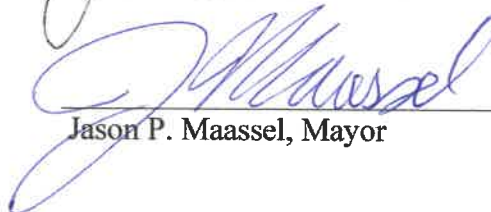
Section 6. That, if any other prior Ordinance or Resolution is found to be in conflict with this Resolution, then the provisions of this Resolution shall prevail. Further, if any portion of this Resolution is found to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this Resolution or any part thereof.

Section 1. Section 7. That, this Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare and for the further reason that the City must maintain its ability of Home Rule therefore, this Resolution shall be in full force and effect immediately upon its adoption by Council. Further, the Emergency Clause is necessary to demonstrate opposition to House Bill 163 in a timely manner which affects the public peace, health, and safety accessible to our citizens, and for further reasons as stated in the Preamble hereof.

Passed: November 16, 2020


Joseph D. Bialorucki, Council President

Approved: November 16, 2020


Jason P. Maassel, Mayor

VOTE ON PASSAGE 7 Yea 0 Nay 0 Abstain

Attest:



Roxanne Dietrich, interim Clerk of Council

I, Roxanne Dietrich, interim Clerk of Council for the City of Napoleon, do hereby certify that the foregoing Resolution No. 071-20 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the 19th day of November, 2020; & I further certify the compliance with rules established in Chapter 103 of the Codified Ordinances of Napoleon Ohio and the laws of the State of Ohio pertaining to Public Meetings.



Roxanne Dietrich, interim Clerk of Council

Certification

I, Roxanne Dietrich, Clerk of Council for the City of Napoleon, Ohio, do hereby certify that this document is a true and correct copy of Resolution No. 071-20 passed November 16, 2020.

Roxanne Dietrich
Roxanne Dietrich
Clerk of Council

November 17, 2020
Date

STATE OF OHIO
COUNTY OF HENRY

Sally Heaston, being first duly sworn, states that she is the General Manager of The Bryan Publishing Company, owner of The Northwest Signal, a daily newspaper, published and of general circulation in the county of Henry aforesaid, and that the annexed notice was published in one issue in said paper, on the 19th day of November, 2020.



Sally Heaston

Subscribed and sworn to before me this
19th day of November, 2020



Beverly Griteman
Notary Public,
State of Ohio
My Commission
Expires February 13, 2021

Printer's Fee: \$212.50

Notary Fee: \$3.00

Summary of Ordinance No.053-20 and Resolution No.(s)
052-20, 070-20, 071-20

(PURSUANT TO ARTICLE II, SECTION 2.15 OF THE CITY CHARTER, CHAPTER 121 OF THE CODE OF ORDINANCES AND COUNCIL RULE 6.2.4.1, AS WELL AS APPLICABLE PROVISIONS OF ORC CHAPTER 731)

NOTICE

A copy of the complete text of the above named Ordinance(s) and Resolution(s) are on file in the office of the City Finance Director and may be viewed or obtained during business hours of 7:30 AM to 4:00 PM, Monday through Friday, at the office of the Finance Director, the location being 255 West Riverview Avenue, Napoleon, Ohio. A copy of all or part of the above named Ordinances and Resolutions, or any item mentioned in this notice, may be obtained from the City Finance Director upon the payment of a reasonable fee therefore.

Ordinance No. 053-20

AN ORDINANCE TO AMEND CHAPTER 194, SPECIFICALLY SECTION 194.081 "CREDIT FOR TAX PAID - CITY OF NAPOLEON," OF THE CODIFIED ORDINANCES OF THE CITY OF NAPOLEON REGARDING MUNICIPAL INCOME TAX, AMENDING ORDINANCE NO. 053-15, AND DECLARING AN EMERGENCY

In this legislation, the City of Napoleon amended Section 194.081 of the City Codified Ordinances regarding Municipal Income tax, also amending Ordinance No. 053-15.

Resolution No. 052-20

A RESOLUTION AUTHORIZING THE CITY MANAGER TO ENTER INTO AN ANNEXATION AGREEMENT WITH WILLIAM R. MEYERS FOR THE ANNEXATION OF 3.038 ACRES OF LAND MORE OR LESS

In this legislation, the City of Napoleon authorized the City Manager to enter into an annexation agreement with William R. Meyers.

Resolution No. 070-20

A RESOLUTION URGING GOVERNOR DEWINE AND THE OHIO LEGISLATURE TO EXTEND THE DEADLINE FOR OPERATING PUBLIC MEETINGS ELECTRONICALLY; AND DECLARING AN EMERGENCY

In this legislation, the City of Napoleon urged Governor DeWine to extend the deadline for operating public meetings electronically.

Resolution No. 071-20

A RESOLUTION STRONGLY OPPOSING OHIO SENATE BILL 352 AND THE STATE OF OHIO HOUSE BILL 754, REGARDING MUNICIPALITY INCOME TAX WITHHOLDING PRACTICES DURING THE STATE OF EMERGENCY RELATED TO THE COVID-19 PANDEMIC; AND DECLARING AN EMERGENCY

In this legislation, the City of Napoleon strongly opposed Ohio Senate Bill 352 and House Bill 754, regarding City municipal income tax withholding during the State of Emergency.

The above summaries are approved as to form and correctness by Billy D. Harmon, City Law Director