RECORD OF ORDINANCES

Ordinance No. _____ *Passed* _____, 20____

ORDINANCE NO. 24-2015

AN ORDINANCE TO AMEND CHAPTER 181 OF THE CODIFIED ORDINANCES OF THE VILLAGE OF GENOA REGARDING MUNICIPAL INCOME TAX.

WHEREAS, the Home Rule Amendment of the Ohio Constitution, Article XIII, 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 Genoa, 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 GENOA, COUNTY OF OTTAWA, 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.

First Reading 10-5-15
Second Reading 10-19-15
Third Reading 11-16-15
Passed: 11-16-15 Yeas 6 Nays 0

11-2-15 Ordinance Tabled
11-16-15 Brought Out from table - Third Reading & passed.

RECORD OF ORDINANCES

Ordinance No. _____ *Passed* _____, 20___

ATTEST:

Clerk of Council

President of Council

APPROVED AS TO FORM:

Village Attorney

APPROVED:

Mayor

FISCAL OFFICER'S CERTIFICATE AS TO PUBLICATION

This is to certify that publication of the foregoing was duly made as provided in Ordinance 52-07 adopted by the following method: By posting certified copies thereof in the six (6) public places specified in Section 105.01 of the Codified Ordinances of the Village of Genoa, and by Ordinance 52-07,said posting having been accomplished on the following date: 11-23 ,2015.

Fiscal Officer