

ORDINANCE NO. 18- 01**AN ORDINANCE TO AMEND CHAPTER 171 OF THE CODIFIED ORDINANCES OF THE VILLAGE OF CENTERBURG, OHIO REGARDING MUNICIPAL INCOME TAX**

WHEREAS, the General Assembly comprehensively reviewed and amended Chapter 718 of the Ohio Revised Code by enacting 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, the General Assembly again amended Chapter 718 of the Ohio Revised Code by enacting House Bill 49, effective June 29, 2017; and

WHEREAS, upon a detailed review of House Bill 49, and the Codified Ordinances of the Village of Centerburg, 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; 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 and are further being challenged in other courts in the state, 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 declines to adopt some provisions until resolved to finality by a court of competent jurisdiction, and thus those that are adopted herein below are done so reluctantly 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 CENTERBURG, STATE OF OHIO, THAT:

Section 1. That Chapter 171 of the Codified Ordinances be amended to read as set forth in the document entitled “Chapter 171, Income Tax” attached hereto as Exhibit A and incorporated herein by reference.

Section 2. That this Ordinance shall take effect and be in force upon the earliest date allowed by law.

DATE PASSED 1-2-2018

Signature on file

PRESIDENT OF COUNCIL

ATTEST

Signature on file

CLERK OF COUNCIL

Signature on file

MAYOR

APPROVED AS TO FORM:

DATE APPROVED:

1/2/18

Signature on file

LEGAL COUNSEL