

# ORDINANCE 1624

Passed 12/14/2015

AN ORDINANCE ADOPTING CHAPTER 177, MUNICIPAL INCOME TAX, OF THE CODE OF THE CITY OF UNION TO COMPLY WITH THE NEWLY ENACTED CHAPTER 718 OF THE OHIO REVISED CODE, AS MANDATED BY THE STATE OF OHIO WHICH GOES IN EFFECT ON JANUARY 1, 2016 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 of Union, 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

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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;

WHEREAS, in the year 2007 the City of Union adopted Chapter 175 and 176 of the codified municipal ordinances regarding Municipal Income Tax; and

WHEREAS, the City of Union desires to adopt Chapter 177 so that the City of Union is compliant with the newly enacted H.B.5 state legislation, specifically Chapter 718 of the Ohio Revised Code, as mandated by the State of Ohio which goes into effect on January 1, 2016.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF UNION, STATE OF OHIO,

## SECTION I:

That the City of Union hereby adopts Chapter 177 of the codified municipal ordinances attached hereto as Exhibit A which are incorporated herein by reference.

## SECTION II:

That the rest and remainder of the codified ordinances of the City of Union shall remain as presently drafted unless inconsistent herewith.

## SECTION III:

That this Ordinance is hereby declared to be an emergency measure necessary for the public peace, health and welfare of the residents of the City of Union and for the further reasons that the Municipal Income Tax will be in

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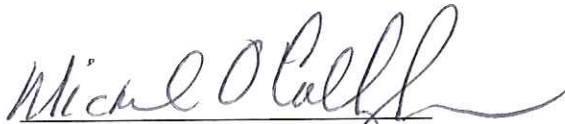
compliance with the newly enacted Ohio Revised Code Chapter 718 which is effective January 1, 2016.


## SECTION IV:


This Ordinance shall take effect and be in force from and after the earliest period allowed by law.

PASSED THIS 14 DAY OF December, 2015.

ATTEST:

  
Michael O'Callaghan, Mayor

  
Denise Winemiller,  
Clerk of Council

  
John Bruns, Vice Mayor