

ORDINANCE NO. 16-17

AN ORDINANCE TO AMEND CHAPTER 182 OF THE CODIFIED ORDINANCES OF THE VILLAGE OF NEW LEXINGTON, OHIO REGARDING MUNICIPAL INCOME TAX

WHEREAS, the Home Rule Amendment of the Ohio Constitution, Article XVIII, 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 S. B. 172 on June 14, 2016, and mandated that municipal income tax codes be amended 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 S. B. 172 and the Codified Ordinances of the Village of New Lexington, Ohio, 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 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 NEW LEXINGTON, STATE OF OHIO, THAT:

Section 1. That Chapter 182.051(B)(1) of the Codified Ordinances be amended to read as follows:
(B)

- (1) An employer, agency of an employer, or other payer shall remit to the Tax Administrator of the Municipality the greater of the income taxes deducted and withheld or the income taxes required to be deducted and withheld by the employer, agency, or other payer, along with any report required by the Tax Administrator to accompany such payment, according to the following schedule:
 - (a) Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of the municipal corporation in the preceding calendar year exceeded two thousand three hundred ninety-nine dollars, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the Municipality in any month of the preceding calendar quarter exceeded two hundred dollars. Payments under division (B)(1)(a) of this section shall be made to the Tax Administrator not later than fifteen days after the last day of each month.
 - (b) Any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(a) of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the last day of the month following the last day of each calendar quarter.

Section 2. That Chapter 182.091(I) of the Codified Ordinances be amended as follows:
(I)

- (1) If any report, claim, statement, or other document required to be filed, or any payment required to be made, within a prescribed period or on or before a prescribed date under this chapter is delivered after that period or that date by United States mail to the Tax Administrator or other municipal official with which the report, claim, statement, or other document is required to be filed, or to which the payment is required to be made, the date of the postmark stamped on the cover in which the report, claim, statement, or other document, or payment is mailed shall be deemed to be the date of delivery or the date of payment. "The date of postmark" means, in the event there is more than one date on the cover, the earliest date imprinted on the cover by the postal service.

(2) If a payment under this chapter is made by electronic funds transfer, the payment shall be considered to be made on the date of the timestamp assigned by the first electronic system receiving that payment.

Section 3. That this Ordinance shall take effect and be in force from and after September 12, 2016.

DATE PASSED: 11-21-16

Ruth Chute
PRESIDENT OF COUNCIL

ATTEST: Risa Spohn

Mayor Keith Ruff Sr
MAYOR

11-21-16
DATE APPROVED

APPROVED AS TO FORM:

LEGAL COUNSEL