

Ordinance No. 23-21

TO AMEND SECTION 182.22 TAXABLE AGE, MUNICIPAL INCOME TAX, IN THE CODIFIED ORDINANCES OF THE VILLAGE OF NEW LEXINGTON, AND DECLARING AN EMERGENCY.

WHEREAS, the Ohio General Assembly enacted H.B. 33 on July 3, 2023 and mandated that municipal income tax codes be amended by January 1, 2024 so that any income or withholding tax is “levied in accordance with the provisions and limitations specified in Chapter 718,” as amended;

WHEREAS, H.B. 33 states that beginning with tax year 2024, the income of all individuals under 18 years of age will be exempt from municipal income tax in all municipalities.

WHEREAS, the Income Tax Administrator has reviewed Section 182.22 TAXABLE AGE of the Codified Ordinances, set forth in Appendix A and incorporated herein, and has determined that it *doesn't* comply with the provisions and limitations specified in Chapter 718, Ohio Revised Code.

WHEREAS, Section 182.22 TAXABLE AGE reads as follows:

“(A) Every individual within the municipal corporation shall be subject to income tax, regardless of age, effective January 1, 2016.

(B) Those individuals under the age of 18 years of age will no longer be exempt from paying applicable income tax, effective January 1, 2016.

(Ord. 15-24. Passed 11-24-15.)”

WHEREAS, it is necessary that Section 182.22 TAXABLE AGE of the New Lexington Codified Ordinances be amended and become effective January 1, 2024, now therefore;

BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF NEW LEXINGTON, OHIO, That;

SECTION I: SECTION 182.22 TAXABLE AGE SHALL BE AMENDED TO READ

“(A) Every individual within the municipal corporation with a minimum age of 18 years shall be subject to income tax, effective January 1, 2024.

(B) Those individuals under the age of 18 years of age will be exempt from paying applicable income tax, effective January 1, 2024.

(Ord. 23-21. Passed 12-18-2023.)



SECTION II: This Ordinance shall take effect and be in force from and after January 1, 2024.

SECTION III: Section 182.22 TAXABLE AGE passed December 18, 2023, will supersede Section 182.22 TAXABLE AGE dated November 24, 2015

ATTEST:


Clerk of Council

APPROVED TO FORM:


Mayor

President of Council