

ORDINANCE 2015-32

AN ORDINANCE TO ENACT CHAPTER 182 OF THE CODIFIED ORDINANCES OF THE VILLAGE OF HIRAM REGARDING MUNICIPAL INCOME TAX

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 Village of Hiram, 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 Hiram, Portage County, Ohio with two-thirds of the members thereto concurring that:

Section 1. That Chapter 182 of the Codified Ordinances be amended to read as set forth in the document entitled “Chapter 182, 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.

Section 3. That the existing Tax Code of the Village of Hiram as currently enacted as Chapter 181 of the Hiram Codified Ordinances shall remain in full force and effect, but shall not be applicable to the collection of Village Income Tax after December 31, 2015.

Section 4. It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of the Council and any committees that resulted in such formal action were in meetings open to the public and in compliance with all legal requirements including §121.22 of the Revised Code of the State of Ohio.

First Reading: October 13, 2015

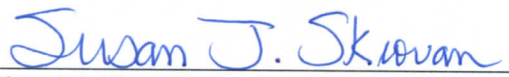
Second Reading: November 10, 2015

Third Reading:

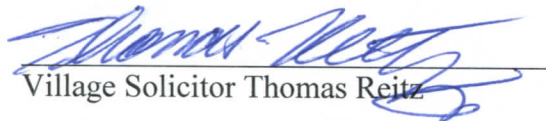
PASSED IN COUNCIL on *2nd Reading, Nov. 10, 2015.*


Mayor Lou Bertrand

ATTEST:


Fiscal Officer Susan J. Skrovan

Approved As to Form:


Village Solicitor Thomas Reitz

I SUSAN SKROVAN Fiscal Officer of the Village of Hiram, Ohio, hereby certify that the foregoing Resolution or Ordinance No. 2015-32 has been duly posted in the required 5 places.

11/12/15 Susan J. Skrovan
Date Fiscal Officer, Village of Hiram