

VILLAGE OF PENINSULA, OHIO
ORDINANCE NO.: 8-2015
INTRODUCED BY: Doe Holiday
DATE PASSED: October 13 2015

AN ORDINANCE TO AMEND ORDINANCE 311-1988 OF THE CODIFIED ORDINANCES OF THE VILLAGE OF PENINSULA, OHIO REGARDING MUNICIPAL INCOME TAX AND DECLARING AN EMERGENCY.

WHEREAS, the Home Rule Amendment of the Ohio Constitution, Article XVII, Section 3, provides the "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 Peninsula, Ohio, this Ordinance is found and determined by this Council to enact the amendments required to by 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 constitutionally 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 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 ORDANED BY THE COUNCIL OF THE VILLAGE OF PENINSULA, COUNTY OF SUMMIT, STATE OF OHIO, THAT:

Section 1. That Ordinance 311-1988 of the Codified Ordinance be amended to read as set forth in the document titled ORDINANCE-_____Income Tax, attached hereto as Exhibit A and incorporated herein by reference.

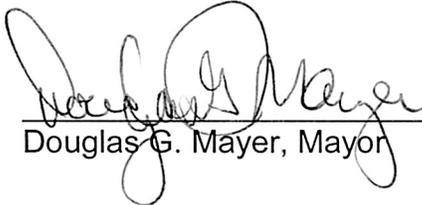
Section 2. That this Ordinance shall take effect and be in force from and after January 1, 2016

Section 3. That it is found and determined that all formal actions of this Council concerning and related to the adoption of this Ordinance were adopted in an open meeting of this Council and that all deliberations of this Council and of any its committees that resulted in such formal action were in meeting open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

Section 4. That this Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, comfort, convenience, and general welfare of the inhabitants.

Section 5. This Ordinance shall take effect on the 13 day of October 2015

Passed:



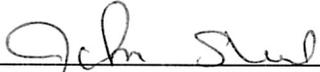
Douglas G. Mayer, Mayor

Attest:



John D. Stiegel, Fiscal Officer

I, John D. Stiegel, Fiscal Officer of the Village of Peninsula, Summit County, Ohio do hereby certify that the foregoing Ordinance was duly passed by the Council of the Village of Peninsula, State of Ohio, on the 13 day of October 2015.



John D. Stiegel, Fiscal Officer