

ORDINANCE NO. O-11-2018

AN ORDINANCE TO REPLACE THE VILLAGE OF BOLIVAR'S MUNICIPAL INCOME TAX ORDINANCE; ESTABLISHING AN EMERGENCY

WHEREAS, the General Assembly has passed House Bill 49, which made significant changes to collection of municipal income taxes; and

WHEREAS, these changes were to go into effect on January 1, 2018, but this effectiveness was delayed by a multi-municipality lawsuit known as Franklin County Court of Common Pleas Case 17CV010258; and

WHEREAS, a judgment entry in this case has upheld the constitutionality of HB 49 and therefore the Village is now required to comply with these provisions; and

WHEREAS, the attached Exhibit A incorporates the new required changes and also some guidance regarding the interpretation of the new law; and

WHEREAS, the Village wishes to repeal and replace Ordinance 27-2015 to ensure that the Village's tax code is in compliance with the above-referenced requirements.

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF BOLIVAR, STATE OF OHIO, THAT:

Section 1. Ordinance 27-2015 is hereby replaced in the form of the attached Exhibit A.

Section 2. This Ordinance is hereby declared to be an emergency measure and its passage is immediately necessary in order to preserve, protect, and maintain health, safety and welfare of the citizens of the Village of Bolivar, Ohio, and to comply with the changes from HB 49, and therefore the same shall be in full force and effect immediately.

PASSED: April 2, 2018

REBECCA HUBBLE, MAYOR

ATTEST:

MARIA APP, FISCAL OFFICER