

ORDINANCE NO. O-39-2016

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

WHEREAS, the General Assembly has passed Senate Bill 172, which amends the withholding requirements for certain employers; and

WHEREAS, this change went into effect on September 14, 2016 and affects the last quarter of 2016; and

WHEREAS, it is necessary to amend Ordinance 27-2015 to ensure that the Village's tax code is in compliance with the above-referenced requirements;

WHEREAS, specifically, 27-2015.051(B)(1)(a) must be amended and replaced to state:

Any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(b) 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 end of each calendar quarter.

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

Section 1. Section 27-2015.051(B)(1)(a) is hereby amended and replaced as outlined above.

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 state's mandates for the final quarter of 2016, and therefore the same shall be in full force and effect immediately.

PASSED: November 7, 2016

REBECCA HUBBLE, MAYOR

ATTEST:

MARIA APP, FISCAL OFFICER