

# RECORD OF ORDINANCES

BEAR GRAPHICS 800-325-8094 FORM NO. 30043

2019-07

December 17

2019

Ordinance No. \_\_\_\_\_

Passed \_\_\_\_\_, 20\_\_\_\_

**AN ORDINANCE TO AMEND CERTAIN PROVISIONS IN CHAPTER 194 OF THE CITY OF BROOKVILLE CODIFIED ORDINANCES BEING THE CITY INCOME TAX CODE TO INCORPORATE CHANGES IN THE TAX LAW REQUIRED BY THE STATE OF OHIO.**

**WHEREAS**, changes to the State tax law in House Bill 166 require that the City of Brookville make certain changes to its tax code;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF BROOKVILLE, MONTGOMERY COUNTY, OHIO THAT:

**SECTION I:** Section 194.03(28) is hereby amended and section 194.03(37A) is hereby added to Chapter 194 of the City of Brookville Codified ordinances to read as follows:

(28) "PENSION" For taxes prior to January 1, 2020, means any amount paid to an employee or former employee that is reported to the recipient on an IRS form 1099-R, or successor form. Pension does not include deferred compensation, or amounts attributable to nonqualified deferred compensation plans, reported as FICA/Medicare wages on an IRS form W-2, Wage and Tax Statement, or successor form. Commencing January 1, 2020, Pension means a retirement benefit plan, regardless of whether the plan satisfies the qualifications described under section 401(a) of the Internal Revenue Code, including amounts that are taxable under the "Federal Insurance Contributions Act," Chapter 21 of the Internal Revenue Code, excluding employee contributions and elective deferrals, and regardless of whether such amounts are paid in the same taxable year in which the amounts are included in the employee's wages, as defined by section 3121(a) of the Internal Revenue Code.

(37A) "RETIREMENT BENEFIT PLAN" means an arrangement whereby an entity provides benefits to individuals either on or after their termination of service because of retirement or disability. "Retirement benefit plan" does not include wage continuation payments, severance payments, or payments made for accrued personal or vacation time

**SECTION II:** All other provisions of Section 194.03 not amended herein shall remain in full force and effect.

**SECTION III:** It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of this Council and that all deliberations of this Council and of any of its Committees that resulted in such formal action were in meetings open to the public and in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

**SECTION IV:** This municipal income tax code amendment shall be effective January 1, 2020.

Passed this 17<sup>th</sup> day of December, 2019.

ATTEST:

  
Meghan Wheeler, Clerk

  
Chuck Letner, Mayor


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CERTIFICATE

The undersigned, Clerk of the City of Brookville, Ohio, does hereby certify that the foregoing is a true and correct copy of Ordinance 2019-07, passed by the Council of the City of Brookville, Ohio, on the 17<sup>th</sup> day of December, 2019.

  
Meghan Wheeler, Clerk

CERTIFICATE OF POSTING

The undersigned, Clerk of the City of Brookville, Ohio, hereby certifies that the foregoing Ordinance 2019-07, was posted at the City Building, US Post Office and the Brookville Branch of the Montgomery County Public Library, Brookville, Ohio, on the 18<sup>th</sup> day of December, 2019 to the 17<sup>th</sup> day of January 2020, both days inclusive.

  
Meghan Wheeler, Clerk