

RECORD OF ORDINANCES

BEAR GRAPHICS 800-325-8094 FORM NO. 30043

Ordinance No. 2016-08 Passed JUNE 7, 2016

AN ORDINANCE AMENDING SECTION 194.081 OF THE CITY OF BROOKVILLE MUNICIPAL INCOME TAX CODE, AND DECLARING IT AN EMERGENCY.

WHEREAS, Section 194.081 of the City of Brookville Municipal Income Tax Code entitled Credit for Tax Paid To Another Municipality provides a credit for municipal income taxes paid to another municipality; and

WHEREAS, the Council of the City of Brookville has determined that it is necessary and proper to amend Section 194.081 of the City of Brookville Municipal Income Tax Code to limit the credit for tax paid to another municipality to one percent (1%) of the income subject to taxation to provide additional revenue to the City of Brookville.

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

SECTION I: The Council of the City of Brookville hereby amends Section 194.081 of the Ordinances as follows:

(a) Where a resident of the City of Brookville is subject to a municipal income tax in another municipality, as well as in the City of Brookville, he or she shall receive a credit for municipal income tax paid to the other municipality. The credit shall not exceed one (1%) of the income subject to taxation as herein provided.

(b) Every individual who resides in the City of Brookville who received net profits, salaries, wages, commissions or other personal service compensation for work done or services performed or rendered outside the City of Brookville, and who is liable and has paid to another municipality an income tax on the same income taxable and taxed under this chapter shall be allowed a credit against the tax imposed by this chapter (on the same income to the extent such income is taxed under this chapter) of the amount so paid by him or on his behalf to such other municipality. The credit shall not exceed one percent (1%) of the income subject to taxation as herein provided. No credit shall be given for county or school district taxes paid, but only for other municipal taxes paid.

(c) The amount of income reported on federal Schedules C, E and F, earned in and taxed by a given municipality (as a percentage of total income reported on federal Schedules C, E, and F, attributable to taxing and non-taxing jurisdictions) shall be used to determine each municipality's contribution to Brookville net profits taxable income, prior to calculation of the resident City credit for taxes paid to other cities on net profit income. The credit shall not exceed one (1%) of the income subject to taxation as herein provided.

(d) If the total amount of credit granted under this Chapter exceeds the total amount of tax due to the City before application of all such credits, then no refund shall be due or payable to the taxpayer.

SECTION II: This amendment to Section 194.081 approved in this Ordinance shall be effective on January 1, 2017.

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**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 all deliberations of this Council were in meeting open to the public and in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

**SECTION IV:** This Ordinance is hereby declared to be an emergency measure that is necessary for the immediate preservation of the public peace, health, safety, or welfare of the citizens of the City of Brookville for the reason that it is necessary to pass this Ordinance in emergency to provide timely notice to taxpayers affected by the provisions of this Ordinance, to provide adequate time to prepare new tax forms that shall comply with the Ordinance, and to permit the City of Brookville to immediately proceed with applying for certain grants and bond financing for certain necessary infrastructure projects that require the income tax revenue that will be generated by this Ordinance.

PASSED this 7TH day of JUNE 2016.

ATTEST:

  
Meghan Wheeler, Clerk

  
David E. Seagraves, Mayor

## CERTIFICATE

The undersigned, Clerk of the City of Brookville, Ohio, does hereby certify that the foregoing is a true and correct copy of Ordinance No. 2016-08 passed by the Council of the City of Brookville, Ohio, on the 7TH day of JUNE 2016.

  
Meghan Wheeler, Clerk

## CERTIFICATE OF POSTING

The undersigned, Clerk of the City of Brookville, Ohio, hereby certifies that the foregoing Ordinance No. 2016-08 was posted at the City Building, US Post Office and the Brookville Branch of the Montgomery County Public Library, Brookville, Ohio, on the 10TH day of JUNE 2016 to the 11TH day of JULY 2016, both days inclusive.

  
Meghan Wheeler, Clerk