

RECORD OF ORDINANCES

BEAR GRAPHICS 800-325-8094 FORM NO. 30043

Ordinance No. 2016-13 Passed SEPTEMBER 6, 2016

AN ORDINANCE AMENDING SECTION 194.051 AND 194.091 OF THE CODIFIED ORDINANCES OF THE CITY OF BROOKVILLE, AND DECLARING IT AN EMERGENCY.

WHEREAS, the Ohio General Assembly determined that it was 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, since the passage of H.B. 5, the General Assembly has determined that it is necessary to amend Chapter 718 of the Ohio Revised Code, and enacted S.B. 172 in June 2016, mandating that municipal income tax codes be amended by September 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 S.B. 172 and the Codified Ordinances of the City of Brookville, this Ordinance is found and determined by this Council to enact the amendments required to the Brookville Ordinance to be in accord with the provisions and limitations specified in Chapter 718 of the Ohio Revised Code.

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

SECTION I: Section 194.051(B)(1)(a) of the Codified Ordinances be amended as follows:

(a) 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 last day of each calendar quarter.

SECTION II: Section 194.051(B)(1)(b) of the Codified Ordinances be amended to read as follows:

(b) Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of the municipal corporation in the preceding calendar year exceeded two thousand three hundred ninety-nine dollars, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the Municipality in any month of the preceding calendar quarter exceeded two hundred dollars. Payments under division (B)(1)(b) of this section shall be made to the Tax Administrator not later than fifteen days after the last day of each month.

SECTION III: Section 194.091(I) of the Codified Ordinances be amended as follows:

(I)(1) If any report, claim, statement, or other document required to be filed, or any payment required to be made, within a prescribed period or on or before a prescribed date under this chapter is delivered after that period or that to the Tax Administrator or other municipal official with which the report, claim, statement, or other document is required to be filed, or to which the payment is required to be made, the date of the postmark stamped on the cover in which the report, claim, statement, or other document, or payment is mailed shall be deemed to be the date of delivery or the date of payment. "The date of postmark" means, in the event there is more than one date on the cover, the earliest date imprinted on the cover by the postal service.

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(2) If a payment under this chapter is required to be made by electronic funds transfer, the payment shall be considered to be made when the payment is credited to an account designated by the Tax Administrator for the receipt of tax payments, except that, when a payment made by electronic funds transfer is delayed due to circumstances not under the control of the taxpayer, the payment is considered to be made when the taxpayer submitted the payment on the date of the timestamp assigned by the first electronic system receiving that payment.

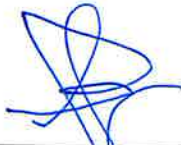
SECTION IV: All other provisions of Chapter 194 not expressly amended herein shall remain in full force and effect.

SECTION V: This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare of the citizens of the City of Brookville, Ohio and for the further reason that this Ordinance needs to be effective at the earliest possible time in order to be compliant with the State mandate of uniform taxation laws. Therefore, this Ordinance shall take effect and be in force from and after its passage as provided in the Charter of the City of Brookville, Ohio

PASSED this 6TH day of SEPTEMBER 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. 2016-13, passed by the Council of the City of Brookville, Ohio, on the 6TH day of SEPTEMBER 2016.


Meghan Wheeler, Clerk

CERTIFICATE OF POSTING

The undersigned, Clerk of the City of Brookville, Ohio, hereby certifies that the foregoing Ordinance No. 2016-13 was posted at the City Building, US Post Office and the Brookville Branch of the Montgomery County Public Library, Brookville, Ohio, on the 14TH day of SEPTEMBER 2016 to the 14TH day of OCTOBER 2016, both days inclusive.


Meghan Wheeler, Clerk