

RECORD OF ORDINANCES

Ordinance No. _____ Passed _____, 20____

**CITY OF BELPRE
ORDINANCE NO. 22 (2016-17)**

AN ORDINANCE AUTHORIZING THE MAYOR TO JOIN A COALITION OF MUNICIPALITIES RETAINING SPECIAL COUNSEL FOR PURPOSES OF INITIATING LITIGATION TO CHALLENGE THE CONSTITUTIONALITY OF AMENDMENTS TO CHAPTER 718 OF THE OHIO REVISED CODE RELATING TO MUNICIPAL INCOME TAX, AND DECLARING AN EMERGENCY

WHEREAS, the City of Belpre recognizes, as a home rule power of local self-government, that municipal income tax administration and collection is vital to the health, safety and welfare of the municipality; and

WHEREAS, the City of Belpre relies on the revenue from effective municipal income tax administration and collection to provide the services that maintain the health, safety and welfare of the municipality; and

WHEREAS, the Ohio General Assembly has attempted to assert control over the administration and collection of municipal income taxes by claiming that a municipality has no authority to impose an income tax unless it adopts a code in strict compliance with O.R.C. Chapter 718; and

WHEREAS, the established law of Ohio is clear that any such preemption of municipal income tax codes by the State of Ohio violates the Ohio Constitution and home rule provisions that allow a municipal corporation the right to administer and enforce its own municipal income tax; and

WHEREAS, more specifically, the State of Ohio has enacted H.B. 5 in 2014 comprehensively rewriting the entire municipal income tax law and H.B. 49 in 2017 authorizing centralized collection by the State of Ohio of municipalities' net profits taxes; and

WHEREAS, the City of Belpre desires to assert its home rule authority to control the administration and collection of the municipal income tax, in order to provide for the health, safety and welfare of the municipality; and

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

SECTION I

The Mayor is authorized to join a coalition of municipalities being formed for the purpose of initiating litigation to challenge the constitutionality of amendments to Chapter 718 of the Ohio Revised Code contained in H.B. 5 and H. B. 49, and retain the law firm of Frost Brown Todd LLC as special counsel for the coalition of municipalities.

RECORD OF ORDINANCES

Ordinance No. _____

Passed _____, 20____

SECTION II

The City of Belpre shall appropriate the sum of Two Thousand and 00/100ths Dollars (\$2,000.00) for the cost of this litigation.

SECTION III

This Ordinance is hereby declared to be an emergency measure deemed necessary for the immediate preservation of the public health, welfare and safety of the residents of the City of Belpre, Ohio, such emergency arising from the need for immediate judicial proceedings given that the effective date of Am. Sub. H.B. 49 is January 1, 2018. Wherefore, this Ordinance shall take effect and be in full force from and immediately after its passage by Council and signing by the Mayor.

PASSED: September 25, 2017

[Signature]
PRESIDENT OF COUNCIL

ATTEST: [Signature]
[Signature]

PRESENTED TO MAYOR: 9/25/17

[Signature]
MAYOR

APPROVED BY MAYOR: 9/25/17

CLERK'S CERTIFICATION OF PUBLICATION

The undersigned Clerk of the Council of the City of Belpre, Ohio, does hereby certify that on September 25, 2017, this Ordinance was published by posting a copy of the same at the five public places designated by the City Council in Ordinance No. 18 (2006-07).

Date

September 25, 2017

[Signature]
CLERK

[Signature]