

RECORD OF ORDINANCES

Ordinance No. _____

Passed _____, 20____

CITY OF BELPRE
ORDINANCE NO. 21 (2014-15)

**AN ORDINANCE TO AMEND CHAPTER 181 OF THE
CODIFIED ORDINANCES OF THE CITY OF BELPRE, OHIO,
REGARDING MUNICIPAL INCOME TAX**

WHEREAS, the Home Rule Amendment of the Ohio Constitution, Article XVII, Section 3, provides that "Municipalities shall have authority to exercise all powers of local self-government," and the municipal taxing power is one of such powers of local self-government delegated by the people of the State to the people of municipalities; and

WHEREAS, Article XIII, Section 6 of the Ohio Constitution provides that the General Assembly may restrict a municipalities power of taxation to the extent necessary to prevent abuse of such power, and Article XVIII, Section 13 of the Ohio Constitution states that "laws may be passed to limit the powers of municipalities to levy taxes and incur debts for local purposes;" and

WHEREAS, the General Assembly has determined that it is 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, upon a detailed review of H.B. 5 and the Codified Ordinances of the City of Belpre, Ohio, this Ordinance is found and determined by this Council to enact the amendments required prior to the January 1, 2016, deadline to be in accordance with the provisions and limitations specified in Chapter 718 of the Revised Code; and

WHEREAS, Council also finds and determines that the constitutionality of certain provisions of the state-mandated code may have been put in question by recent decisions of the Ohio Supreme Court regarding, among other things, taxation of professional athletes, but these provisions must be included if the municipal income tax code is to be "levied in accordance with the provisions and limitations specified in [Chapter 718]" and thus reluctantly are adopted by this Council but are disclaimed to the extent they are unlawful or unconstitutional.

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Dayton Legal Blank, Inc.

Form No. 30043

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

SECTION I

Chapter 181 of the Codified Ordinances be amended to read as set forth in the document entitled "City of Belpre, Ohio Income Tax Ordinance" attached hereto as Exhibit A and incorporated herein by reference.

SECTION II

This Ordinance shall take effect and be in force from and after January 1, 2016.

PASSED: November 9, 2015

[Signature] PRESIDENT OF COUNCIL

ATTEST: Kimberly Meredith

PRESENTED TO MAYOR: 11/9/15

[Signature] MAYOR

APPROVED BY MAYOR: 11/9/15

APPROVED AS TO FORM:

[Signature] LEGAL COUNSEL

CLERK'S CERTIFICATION OF PUBLICATION

The undersigned Clerk of the Council of the City of Belpre, Ohio, does hereby certify that on November 10, 2015, 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).

November 10, 2015 Date

[Signature] CLERK