**ORDINANCE 22-17-O**

**AN ORDINANCE TO AMEND PORTIONS OF CHAPTER 182 OF THE CODIFIED ORDINANCES OF THE CITY OF CELINA REGARDING MUNICIPAL INCOME TAX, AND DECLARING AN EMERGENCY**

WHEREAS,Am. Sub. H.B. 49 (the "Bill"), Ohio's biennial budget bill for FY2018-2019 brought sweeping changes to Ohio's municipal income tax system: specifically, for taxable years beginning on or after January 1, 2018, the Bill created an elective method of centralized collection and administration for net profit taxpayers, eliminated the “throwback rule”, and modified a due date for estimated tax payments for individuals; and

WHEREAS, said Am. Sub. H.B. 49 requires municipalities to adopt said changes to their codified ordinances, as applicable, with all such State-mandated modifications being required to be effective on January 1, 2018; and

WHEREAS, Chapter 182 of the Celina Codified Ordinances needs addressed by legislative action by this council to be consistent with the State-mandated changes.

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF CELINA, COUNTY OF MERCER, STATE OF OHIO, THAT:

SECTION ONE

THAT, Chapter 182 of the Celina Codified Ordinances (regarding municipal income tax) be amended to reflect the following changes:

1. Amending section 182.03 of the Celina Codified Ordinances as reflected in the attached Exhibit A which is fully-incorporated herein by reference;
2. Amending section 182.062 of the Celina Codified Ordinances as reflected in the attached Exhibit B which is fully-incorporated herein by reference;
3. Amending section 182.063 of the Celina Codified Ordinances as reflected in the attached Exhibit C which is fully-incorporated herein by reference;
4. Amending section 182.07 of the Celina Codified Ordinances as reflected in the attached Exhibit D which is fully-incorporated herein by reference;
5. Amending section 182.10 of the Celina Codified Ordinances as reflected in the attached Exhibit E which is fully-incorporated herein by reference;

All other provisions of Chapter 182 of the Celina Codified Ordinances not addressed within this legislation shall remain in full force and effect.

SECTION TWO

THAT, this Ordinance shall be declared an emergency measure immediately necessary for the preservation of the public peace, safety, and welfare, such emergency arising out of the necessity to comply with the State-mandated legal requirements set forth in Am. Sub. H.B. 49 which mandate these modifications to the City’s Codified Ordinances be effective on January 1, 2018. NOW, therefore, this Ordinance shall take effect and be in force from and after its passage and approval by the Mayor at the earliest period allowed by law.

PASSED this \_\_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 2017

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Jason D. King, President of Council

ATTEST:

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Joan S. Wurster, Clerk of Council

APROVED\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 2017

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Jeffrey S. Hazel, Mayor

DRAFTED BY:

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George Erik. Moore, Esq., City Law Director