

# RECORD OF ORDINANCES

- Williamsburg Press 05/14 #14 00298 -

Ordinance No. #32-2015

Passed, November 30, 2015

COMMITTEE REVIEW:  
INTRODUCED BY:  
INTRODUCED ON:  
DATE OF FIRST READING:  
DATE OF SECOND READING:  
DATE OF THIRD READING:  
EMERGENCY CLAUSE:  
TITLE ONLY PURSUANT TO SECTION 4.07 OF THE CHARTER:

**LEGISLATIVE COMMITTEE**  
**COUNCILMEMBER WEINGART**  
**NOVEMBER 23, 2015**  
**NOVEMBER 23, 2015**  
NOVEMBER 25, 2015  
NOVEMBER 30, 2015  
**YES/NO**  
**YES/NO**

## **AN ORDINANCE TO ADD CHAPTER 172 TO THE CODIFIED ORDINANCES OF THE VILLAGE OF SEBRING REGARDING MUNICIPAL INCOME TAX**

**WHEREAS**, the Home Rule Amendment of the Ohio Constitution, Article XVIII, Section 3, the "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 the General Assembly may restrict a municipality's 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 the 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 Village of Sebring, this Ordinance is found and determined by this Council to enact the amendments required prior to the January 1, 2016, deadline to be in accord 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

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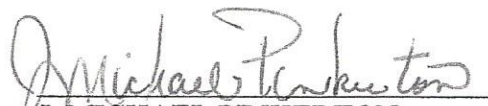
the Ohio Supreme Court regarding, among other things, taxation of professional athletes, but these provisions must be included if the municipal income tax code is to be "levied in accordance with the provisions and limitations specified in [Chapter 718]" and thus reluctantly are adopted by this Council but are disclaimed to the extent they are unlawful or unconstitutional;

**NOW, THEREFORE** BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF SEBRING, STATE OF OHIO, THAT:

**Section 1:** That Chapter 172 of the Codified Ordinances be added to read as set forth in the document entitled "Chapter 172, Income Tax" attached hereto as Exhibit A and incorporated herein by reference.

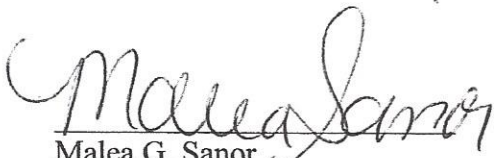
**Section 2:** That this Ordinance shall take effect and be in force from and after January 1, 2016.

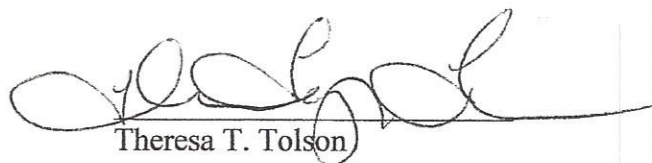
**Section 3:** That it is FOUND and DETERMINED that all formal actions of this Council relating to the passage of this Ordinance or adopted in an open meeting of this Council, and that all deliberations of this Council, and of any of its committees which resulted in such formal actions were made in compliance with all legal requirements, including those of section 121.22 of the Ohio Revised Code, all pursuant to Section 3.11 of the Charter of the Village of Sebring.

  
J. MICHAEL PINKERTON  
Mayor/President of Council

ATTEST:

APPROVED AS TO LEGAL FORM:

  
Malea G. Sanor  
Clerk of Council

  
Theresa T. Tolson  
Solicitor