

# RECORD OF ORDINANCES

Ordinance No. 2015- 40

Passed NOVEMBER 9 20 15

## AN ORDINANCE AMENDING CHAPTER 830 OF THE BALTIMORE CODIFIED ORDINANCES (MUNICIPAL INCOME TAX) EFFECTIVE JANUARY 1, 2016

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 municipality's power of taxation to the extent necessary in order 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. (House Bill) 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,

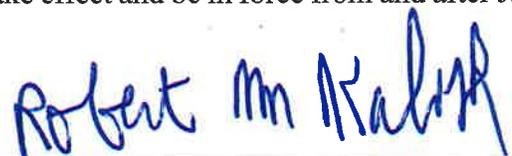
WHEREAS, upon a detailed review of H.B. 5 and the ordinances of the Village of Baltimore, Ohio, this Ordinance is found and determined by this Council to enact the amendments required prior to the January 1, 2016 deadline, to be in accord with the provisions and limitations specified in Chapter 718 of the Ohio 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 "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 that they are unlawful or unconstitutional;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL  
OF THE VILLAGE OF BALTIMORE, FAIRFIELD COUNTY,  
OHIO, A MAJORITY OF ITS MEMBERS CONCURRING:

SECTION 1: That Chapter 830 of the Baltimore Codified Ordinances (Municipal Income Tax), be amended to read as set forth in the document entitled "Village of Baltimore Income Tax Ordinance Effective January 1, 2016, Ordinance No. 2015- 40," 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.



Robert M. Kalish, Mayor

DATE OF PASSAGE: 11-9-2015

EFFECTIVE DATE: 11-9-2015

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ATTEST:

  
Kathryn E. Jenkins, Fiscal Officer

SPONSOR: Keller

APPROVED AS TO FORM:

  
Jeffrey Feyko, Village Solicitor