

ORDINANCE NO. 380 (14-15)(AS AMENDED)

An Ordinance to enact Chapter 183 of the Codified Ordinances of the City of Marietta, Ohio regarding Municipal Income Tax, and declaring an EMERGENCY.

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 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 House Bill 5 in December 2014, and mandated that municipal income tax codes be enacted by January 1, 2016 so 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 House Bill 5 and the Codified Ordinances of the City of Marietta, this Council enacts Chapter 183 of the Codified Ordinances of the City of Marietta effective 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 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 CITY OF MARIETTA, OHIO:

Section 1: That Chapter of the Codified Ordinances be enacted to read as set forth in the document entitled "Chapter 183 Income Tax" attached hereto as Exhibit A and incorporated herein by reference.

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Section 2: That this Ordinance shall be and is hereby declared to be an EMERGENCY measure necessary for the immediate preservation of the public peace, health, and safety of the City of Marietta, Ohio, and for the further reason that this Section needs to be in place on January 1, 2016; WHEREFORE, this Ordinance shall be in full force and effect from and immediately after its passage and approval by the Mayor but no sooner than January 1, 2016.


Introduced by the Finance Committee, Tom Vukovic, Chairman.


Chairman


Passed this 3rd day of December, 2015.


President of Council

ATTEST:


Clerk of Council

Approved this 3rd day of December, 2015.


Mayor

First Reading _____

Second Reading _____

Third Reading _____

For a copy of Chapter 183 (exhibit to Ordinance 380 (14-15) as amended), please call the Income Tax office at 740-373-4032.