



Introduced: /2017  
Revised:  
Adopted:  
Effective:

## CITY OF PATASKALA

### ORDINANCE 2017-4306

#### **AN ORDINANCE TO AMEND CHAPTER 171 OF THE CODIFIED ORDINANCES OF THE CITY OF PATASKALA REGARDING MUNICIPAL INCOME TAX AND DECLARING AN EMERGENCY**

**WHEREAS**, the Home Rule Amendment of the Ohio Constitution, Article XVIII, 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 the 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 “[l]aws 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 periodically and comprehensively review and amend Chapter 718 of the Ohio Revised Code, setting forth statutory requirements for municipal income tax codes in Ohio; and

**WHEREAS**, most recently, the Regional Income Tax Agency (“RITA”), servicer of the City of Pataskala’s municipal income tax, has notified the City of recommended as well as required updates to municipal income tax ordinances incorporating changes made by the General Assembly since H.B. 5 was enacted in December 2014; and

**WHEREAS**, more specifically, RITA has provided updates to municipal income tax definitions and various collection provisions that must be adopted for tax years beginning on or after January 1, 2018, which will be the effective date for these legislative changes to R.C. § 718.01 *et seq.*; and

**WHEREAS**, the City of Pataskala worked closely with RITA to write the City of Pataskala income tax ordinances in order to comply with Article XIII, Section 6, Article XVIII, Section 13, Chapter 718, as well as the General Assembly’s mandatory changes set forth in H.B. 5; and

**WHEREAS**, Council for the City of Pataskala now wants to amend its current municipal income tax ordinances for the purposes of reflecting these anticipated changes to Chapter 718 of the Ohio Revised Code promulgated by the General Assembly and as recommended by RITA.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF PATASKALA, COUNTY OF LICKING, STATE OF OHIO, A MAJORITY OF ALL MEMBERS ELECTED OR APPOINTED THERETO CONCURRING, THAT:**

Section 1: Chapter 171 of the Codified Ordinances (Income Tax) shall be amended to read as set forth in the document entitled “Amendments to Income Tax Ordinance – Chapter 171” attached hereto as Exhibit A, and incorporated herein by reference.

Section 2: All other sections contained in Chapter 171 of the Codified Ordinances, not specifically addressed in Exhibit A, will remain unchanged and in full force and effect.

Section 3: It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of Council and that all deliberations of the Council and any of the decision making bodies of the City of Pataskala which resulted in such formal actions were in meetings open to the public in compliance with all legal requirements of the State of Ohio.

Section 4: All prior legislation, or any parts thereof, which is/are inconsistent with this Ordinance is/are hereby repealed as to the inconsistent parts thereto.

Section 5: Council declares this to be an emergency measure immediately necessary for the preservation of the public peace, health, and safety of this municipality and the further reason that these amendments to Chapter 171 must take effect on January 1, 2018, per the legislative deadline set by the General Assembly. Wherefore, provided this Ordinance receives the required affirmative votes of Council, and regardless of when adopted, it shall take effect and be in full force on January 1, 2018.

ATTEST:

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Kathy M. Hoskinson, Clerk of Council

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Michael W. Compton, Mayor

Approved as to form:

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Brian M. Zets, Law Director