

## ORDINANCE NO. 1728

### **AN ORDINANCE TO AMEND CODIFIED ORDINANCE SECTION 883.03 DEFINITIONS, AND SECTION 883.10 PENALTY INTEREST, FEES AND CHARGES OF THE VILLAGE OF COLDWATER 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 municipalities; and

WHEREAS, Article XIII, Section 6 of the Ohio Constitution provides that the General Assembly may restrict a municipalities 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 review and amend Section 718.01 Definitions and Section 178.27 Interest and Penalties 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. 33 in July 2023, and mandated that municipal income tax codes be amended in accordance with the provisions and limitations specified in Chapter 718; and

WHEREAS, upon a detailed review of H.B. 33 and the Codified Ordinances of the Village of Coldwater, this Ordinance is found and determined by this Council to enact the amendments required to be in accordance with the provisions and limitations specified in Chapter 718 of the Revised Code; and

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

SECTION 1. That Codified Ordinance Section 883.03 Definitions be amended as follows:

883.03(1) “Adjusted Federal Taxable Income”...

(H) (iii)(b) For taxable years beginning in 2023 or thereafter, a person may deduct, for purposes of an income tax levied by a municipal corporation that levies an income tax before January 1, 2016, the full amount allowed by division (1)(H)(iii)(a).

SECTION 2. That Codified Ordinance Section 883.10 Penalty, Interest, Fees and Charges be amended as follows:

883.10(C)(4) With respect to returns other than estimated income tax returns, the Municipality shall impose a penalty of Twenty-five Dollars (\$25.00) regardless of the liability shown thereon, except that a municipal corporation shall abate or refund the penalty assessed on a taxpayer's first failure to timely file a return after the taxpayer files that return.

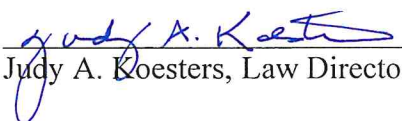
SECTION 3. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this legislation were adopted in an open meeting of this Council; and, that all deliberations of this Council and any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including Revised Code Section 121.22.

SECTION 3. That this Ordinance shall be in full force and effect from and after the earliest period allowed by law.


Passed this 28th day of December, 2023.

  
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Douglas S. Bertke, Mayor

Approved:

  
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Judy A. Koesters, Law Director

Attest:

  
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Jason Eyink, Clerk of Council