

**ORDINANCE NO. 2015- 17**

**AN ORDINANCE TO AMEND, REAFFIRM, & PRESERVE CHAPTER 801 OF THE CODIFIED ORDINANCES OF THE VILLAGE OF WEST LAFAYETTE, STATE OF OHIO REGARDING MUNICIPAL INCOME TAX AND CREATE A NEW CHAPTER 802, INCOME TAX ORDINANCE EFFECTIVE JANUARY 1, 2016, REFLECTING MANDATORY AMENDMENTS REQUIRED BY HOUSE BILL 5**

**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 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 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 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 Ohio H. B. 5 and the Codified Ordinances of the Village of West Lafayette, 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 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 WEST LAFAYETTE, STATE OF OHIO, THAT:**

**Section 1.** That Chapter 801 of the Codified Ordinances be amended to read as set forth in the document entitled “Chapter 802, Income Tax” attached hereto as Exhibit A and incorporated herein by reference.

**Section 2.** Chapter 801 is not repealed and shall apply to: all matters prior to January 1, 2016; those matters incurred on or before January 31, 2015, but not completed by January 1, 2016; and, all matters thereafter January 1, 2016, in the event that H. B. 5 is declared unconstitutional, unenforceable, null or void, in whole or in part.

**Section 3.** That this Ordinance shall take effect and be in force from and after January 1, 2016, as a nonemergency matter.

DATE PASSED: November 9, 2015

Jack Patterson  
MAYOR, JACK PATTERSON  
November 9, 2015  
DATE APPROVED

ATTEST: Sara Warner  
CLERK/FISCAL OFFICER  
SARA WARNE

APPROVED AS TO FORM:

William M. Owens  
WILLIAM M. OWENS, ESQ.  
VILLAGE SOLICITOR  
413 MAIN STREET, 2<sup>ND</sup> FLOOR  
COSHOCOTON, OHIO 43812