

## ***Record of Resolutions***

**Resolution No.: 2020-92**

**Passed: November 23, 2020**

**A RESOLUTION STRONGLY OPPOSING SENATE BILL 352 AND HOUSE BILL 754, LEGISLATION PROPOSING THE REPEAL OF SECTION 29 OF 197, WHICH WILL RESULT IN A MYRIAD OF UNINTENDED CONSEQUENCES THROUGH OHIO'S ENTIRE MUNICIPAL INCOME TAX SYSTEM, CAUSE A SUBSTANTIAL LOSS OF REVENUE THAT WILL IMPEDE THE ABILITY OF MUNICIPALITIES TO PROVIDE FOR THE HEALTH, SAFETY AND WELFARE OF MUNICIPAL RESIDENTS AND BUSINESSES AND THEREBY JEOPARDIZE THE FUTURE ECONOMIC GROWTH OF THE STATE OF OHIO.**

**WHEREAS**, the Mayor and Council have been advised of legislative proposals by Senator Kristina Roegner and Representative Kris Jordan to institute to repeal Section 29 of House Bill 197; and

**WHEREAS**, the proposal would repeal the emergency provision instructing municipal corporations such as the Village of West Lafayette to continue withholding income tax at a taxpayer's place of work even if said taxpayer is currently working from home in another local jurisdiction due to the novel coronavirus pandemic until thirty days after the end of Governor DeWine's declaration of emergency; and

**WHEREAS**, the repeal of Section 29 of HB 197 would hurriedly and radically change the longstanding municipal income tax collection structure throughout the entire state of Ohio during the ongoing COVID-19 pandemic; and

**WHEREAS**, Ohio's cities rely on municipal income tax as their primary source of revenue to fund essential services such as public health and safety, police and fire services, utilities and critical infrastructure; and

**WHEREAS**, the repeal of Section 29 of HB 197 would create substantial revenue cuts and destabilize the budgets of Ohio's largest economic centers, jeopardizing the state's economic competitiveness and stymieing future economic growth; and

**WHEREAS**, Ohio businesses would suffer the added administrative burden of tracking, reporting and remitting municipal income tax based on employee's work-from-home locations; and

**NOW, THEREFORE, BE IT RESOLVED** by the Council of the Village of West Lafayette, Ohio that:

**Section 1.** The Village of West Lafayette urges that the Ohio General Assembly should not pass any legislation that would repeal Section 29 of HB 197.



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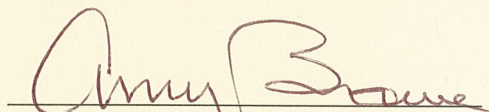
**Section 2.** The Ohio General Assembly and the DeWine Administration should establish a taskforce to study the effects of the COVID-19 pandemic on the future of the municipal income tax in Ohio before further action is taken regarding Section 29 of HB 197.

**Section 3.** This Resolution is hereby declared to be an emergency measure, necessary for the preservation of the health, safety, and welfare of the citizens of the Village of West Lafayette, such emergency arising out of the immediate need for the passage of this legislation to ensure timely delivery to the Governor, state representatives and senators and be in force immediately from and after its passage.

Passed on this 23 day of November, 2020

  
Stephen R. Bordenkircher, Mayor

Attest:

  
Amy Bourne, Fiscal Officer