

**A RESOLUTION OPPOSING SUB. HOUSE BILL 157  
AMENDING THE LAW REGARDING WITHHOLDING MUNICIPAL EARNED INCOME TAX  
FOR THOSE WORKING VIRTUALLY AND/OR AT HOME**

**WHEREAS**, the Mayor and Council of the Village of West Lafayette have been advised that on Tuesday, April 13 at 1:00 p.m., the Ohio House Ways and Means Committee adopted a substitute bill for HB 157, which would repeal the state's municipal income tax withholding policy during the COVID-19 pandemic.

**WHEREAS**, the Mayor and Council of the Village of West Lafayette are informed that **Sub. HB 157** would removes the language in Sec. 29 of HB 197 that treated wages earned by employees temporarily working from home during the Governor's declaration emergency as taxable to the principal place of work.

**WHEREAS**, the intent of the Sec. 29 of HB 197 was for employer withholding and liability for the employee to be taxable for the city where the principle place of work is located.

**WHEREAS**, businesses will suffer the additional administrative burden of having to certify each employee requesting a refund for the duration of the time they worked from home by tracking when and where every employee worked for both 2020 and 2021.

**WHEREAS**, **Sub. HB 157** could cause cities to issue a substantial amount of refunds to employees working from home during the emergency. Issuing refunds for a closed tax year could be devastating to municipalities, who were protected by the language in Sec 29 of HB 197.

**WHEREAS**, the courts should decide on the issue regarding refunds.

**WHEREAS**, **Sub. HB 157** allows the employer to determine the principle place of work for each employee during the declaration of emergency and may cause a further reduction in tax revenues.

**WHEREAS**, municipalities would also face the added financial burden of taxpayers receiving money they have already taken as credit against their resident tax liability. Taxes for 2020 have already been filed and residents have already taken credits for taxes they paid to the principle place of work. **Sub. HB 157** would allow those same taxpayers to go back and file for refunds against municipalities where their principle place of work is located.

**WHEREAS**, **Sub. HB 157** does not allow the wages earned at the employee's home from creating a filing requirement to file a municipal net profit return.

**WHEREAS**, **Sub. HB 157** would not allow the assessment of tax, penalties and interest by the resident city taxing jurisdiction for failure to properly withhold to their jurisdiction during the emergency, which would have a negative impact on cities to enforce their tax ordinances.

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by MAYOR BORDENKIRCHER and COUNCIL OF WEST LAFAYETTE OHIO, two-thirds ( $\frac{2}{3}$ ) or more of the members elected thereto concurring:

**Section 1:** That the government of West Lafayette urges the Ohio General Assembly not to support nor enact Sub. House Bill 157.



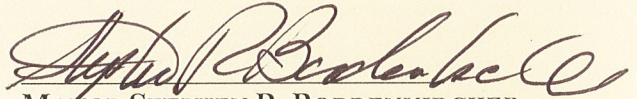
**Section 2:** That a duly executed and inscribed copy of this RESOLUTION shall be made a part of the official record of the COUNCIL and MAYOR OF WEST LAFAYETTE in order that due notice of its adoption shall be given to the residents of this community, GOVERNOR HON. MIKE DEWINE, REPRESENTATIVE HON. LARRY HOUSEHOLDER and SENATOR HON. JAY HOTTINGER

**Section 3:** It is found and determined that all formal actions of this Council concerning and relating to the adoption of this RESOLUTION were adopted in an open meeting of the Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including §121.22 of the Revised Code of the State of Ohio.

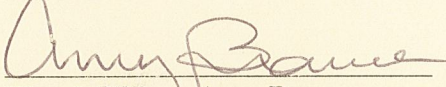
**Section 4:** This RESOLUTION is declared an emergency measure becoming effective immediately upon passage by COUNCIL and approval by HONORABLE MAYOR BORDENKIRCHER because time is of the essence to convey the Village of West Lafayette support to the Ohio Governor and Ohio General Assembly and to have this Resolution take effect immediately after the date of its passage.

PASSED IN COUNCIL as an EMERGENCY on 26 April 2021

RECORDED VOTE BY CITY/VILLAGE COUNCIL:

  
MAYOR STEPHEN R. BORDENKIRCHER

ATTEST:

  
Fiscal Officer Amy Bourne

Approved as to Form:

  
Village Solicitor Joel Blue