



## Legislation Text

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**File #:** ORD-0257-2003, **Version:** 2

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TO AMEND SECTIONS 161.01 THROUGH 161.17, AND SECTIONS 161.19 THROUGH 161.99 OF CHAPTER 161, INCOME TAX, OF THE CODIFIED ORDINANCES OF THE CITY OF GAHANNA; AND TO DECLARE AN EMERGENCY.

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WHEREAS, the State of Ohio in making changes to Ohio Revised Code Chapter 718 made changes to definitions and defined what cities can tax effective January 1, 2004; and

WHEREAS, the Director of Finance is also attempting to have our tax code mirror the model local tax ordinance that will be used around the state; and

WHEREAS, no changes are being made to Section 161.18, Credit for Tax Paid to Another Municipality, which requires three public hearings if changes are made; and

WHEREAS, our tax code must be changed in order to be in compliance with the State code and therefore it is imperative that this ordinance be passed as an emergency, all for the preservation of the public peace, health, safety and welfare.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF GAHANNA, STATE OF OHIO:

Section 1. That Sections 161.01 through 161.17, and Sections 161.19 through 161.99 of Chapter 161, Income Tax, is hereby amended as set forth in EXHIBIT A, attached hereto and made a part herein.

Section 2. That existing Sections 161.01 through 161.17, and Sections 161.19 through 161.99 of Chapter 161, Income Tax, or any ordinances or parts of ordinances in conflict herewith, are hereby repealed.

Section 3. That for the reasons set forth in the preamble hereinabove this ordinance is declared emergency legislation and shall be in full force and effect immediately after passage by this Council and on date of signature approval by the Mayor.