



## Legislation Text

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### **AN ORDINANCE AMENDING GAHANNA CODIFIED ORDINANCES SECTION 161 - MUNICIPAL INCOME TAX**

**WHEREAS**, the State of Ohio, through passage of House Bill 5, requires municipalities to adopt the provisions of Ohio Revised Code (ORC) 718 as their income tax code; and

**WHEREAS**, the City of Gahanna adopted these provisions in ORD-0121-2015 in December 2015 through an amendment to the Gahanna Codified Ordinances Section 161 - Municipal Income Tax; and

**WHEREAS**, when the state amends ORC 718, the City is required to incorporate such amendments into City code to remain compliant; and

**WHEREAS**, the Department of Finance has summarized changes as follows: authorizing language for exempt income for those under age 18, adding a new section regarding remote employee or owner and apportionment of net profit taxes, restricting communication by a tax administrator to a taxpayer while in a granted extension with a \$150 reimbursement to the taxpayer by the municipality for violation thereof, sunsetting the current penalty for non-filing as of December 31, 2022 and adding new penalty language as of January 1, 2023 to include \$25 for each failure with no limitation (and require municipality to abate or refund first failure to file timely once return is filed), and adding a new section to allow taxpayer to elect to be subject to ORC 718.80 to 718.95 rather than provisions in Gahanna Code Section 161 (for net profit filers and filing with the State Tax Commissioner who then distributes amounts collected on-behalf to the appropriate municipality).

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

**Section 1.** That the Codified Ordinances of the City of Gahanna Section 161 - Municipal Income Tax are hereby amended, adopted, and enacted as reflected in EXHIBIT A, attached hereto and made a part herein.

**Section 2.** That this Ordinance shall be in full force and effect upon passage by this Council and 30 days after date of signature of approval by the Mayor.