



## Legislation Text

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TO AMEND SECTION 161.012, PURPOSES OF TAX; RATE, SECTION 161.013, ALLOCATION OF FUNDS, AND SECTION 161.081, CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY, OF CHAPTER 161, INCOME TAX, OF THE CODIFIED ORDINANCES OF THE CITY OF GAHANNA, RELATED TO INCREASING THE CITY INCOME TAX RATE OF THE CITY OF GAHANNA

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

Section 1. That Section 161.012, Purposes of Tax; Rate, Section 161.013, Allocation of Funds, and Section 161.081, Credit for Tax Paid to Another Municipality, of the Codified Ordinances of the City of Gahanna is hereby amended and, as amended, shall read as shown on Exhibit A attached hereto and made a part herein.

Section 2. Existing Section 161.012, Purposes of Tax; Rate, Section 161.013, Allocation of Funds, and Section 161.081, Credit for Tax Paid to Another Municipality, shall remain in full force and effect until 11:59:59 PM on June 30, 2019.

Section 3. That the amendments to Section 161.012, Section 161.013, and Section 161.081, of the Codified Ordinances shall be effective 12:00:00 AM on July 1, 2019, if approved by the electorate.

Section 4. The tax is an annual tax levied on the income of every person residing in or earning or receiving income in the Municipality and that the tax shall be measured by Municipal Taxable Income.

Section 5. The Municipality is levying the tax in accordance with the limitations specified in Section 4.06 of the Charter of the City of Gahanna and Section 718.04 of the Ohio Revised Code and those provisions are made a part herein.

Section 6. The purpose of the income tax established by the Codified Ordinances of the City of Gahanna within Chapter 161 is to provide funds for municipal purposes. The tax shall be levied on and after July 1, 2019, at the rate of two and one-half percent (2.5%) per annum.

Section 7. Each resident shall be allowed a nonrefundable credit against the tax imposed under Chapter 161, Municipal Income Tax, of the Codified Ordinances of Gahanna with respect to that resident's Creditable Income, as provided for in Section 161.081, Credit for Tax Paid to Another Municipality.

Section 8. That this Ordinance shall be in full force and effect immediately upon passage by the electors of the City of Gahanna.

