



Legislation Text

File #: ORD-0295-2000, **Version:** 2

TO AMEND CHAPTER 161, INCOME TAX, OF THE CODIFIED ORDINANCES OF THE CITY OF GAHANNA, , TO AMEND SECTION 161.01, DEFINITIONS; SECTION 161.02, IMPOSITION OF TAX; SECTION 161.04, LEVY OF TAX; SECTION 161.05, RETURN AND PAYMENT OF TAX, SECTION 161.06, AMENDED RETURN AND REFUNDS FOR OVERPAYMENT; SECTION 161.07, COLLECTION AT SOURCE; SECTION 161.12, ASSESSMENT IN ORDER TO CREATE AN INCOME TAX REVIEW BOARD; SECTION 161.15, INTEREST AND PENALTIES; SECTION 161.17, EXEMPTIONS; SECTION 161.18, CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY; TO CREATE SECTION 191.99, PENALTY; AND TO DECLARE AN EMERGENCY

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WHEREAS, with the changes to House Bill 477, it required that the City adopt an amended Tax Code, and establish an Income Tax Board of Review; and

WHEREAS, this must be in effect by January 1, 2001, 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 Chapter 161, Income Tax, is hereby amended as set forth in EXHIBIT A, attached hereto and made a part herein.

Section 2. That existing Chapter 161, Income Tax, or any ordinances or parts of ordinances in conflict herewith, are hereby repealed.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.