



## Legislation Details (With Text)

**File #:** ORD-0121-2015      **Version:** 1      **Name:** Amend Chapter 161, Tax Code  
**Type:** Ordinance      **Status:** Passed  
**File created:** 11/10/2015      **In control:** City Council  
**On agenda:** 11/16/2015      **Final action:** 12/7/2015  
**Title:** TO AMEND CHAPTER 161 OF THE CODIFIED ORDINANCES OF THE CITY OF GAHANNA, AND TO DECLARE AN EMERGENCY.

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. EXHIBIT A - Gahanna Municipal Income Tax Ordinance Ch 161, 2. ORD-0121-2015 SIGNED

Date	Ver.	Action By	Action	Result
12/7/2015	1	City Council	Adopted as an Emergency	Pass
11/16/2015	1	City Council	Introduced	

TO AMEND CHAPTER 161 OF THE CODIFIED ORDINANCES OF THE CITY OF GAHANNA, AND TO DECLARE AN EMERGENCY.

WHEREAS, the Home Rule Amendment of the Ohio Constitution, Article XVIII, Section 3, provides that "Municipalities shall have the authority to exercise all powers of local self-government," and the municipal taxing power is one of such powers of local self-government delegated by the people of the State to the people of municipalities; and

WHEREAS, Article XIII, Section 6 of the Ohio Constitution provides that the General Assembly may restrict a municipality's power of taxation to the extent necessary to prevent abuse of such power, and Article XVIII, Section 13 of the Ohio Constitution states that "laws may be passed to limit the powers of municipalities to levy taxes and incur debts for local purposes"; and

WHEREAS, the General Assembly has determined that it is necessary and appropriate to comprehensively review and amend Chapter 718 of the Ohio Revised Code, setting forth statutory requirements for municipal income tax codes in Ohio; and

WHEREAS, more specifically, the General Assembly enacted H.B. 5 in December 2014 and mandated that municipal income tax codes be amended by January 1, 2016, such that any income or withholding tax is "levied in accordance with the provisions and limitations specified in [Chapter 718]"; and

WHEREAS, upon a detailed review of H.B. 5 and the Codified Ordinances of the City of Gahanna, this Ordinance is found and determined by this Council to be necessary for the preservation of the public peace, property, health, safety and welfare, and to enact the amendments required prior to the January 1, 2016, deadline to be in accord with the provisions and limitations specified in Chapter 718 of the Ohio Revised Code.

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

Section 1. That Chapter 161 of the Codified Ordinances of the City of Gahanna is hereby amended to read as set forth in the document entitled "Chapter 161, Municipal Income Tax," which is attached hereto as EXHIBIT A and incorporated herein by reference.

Section 2. That for the reasons set forth in the preamble herein above, this Ordinance is declared emergency legislation and shall be in full force and effect from and after January 1, 2016, upon passage by this Council and on date of signature approval by the Mayor.