

ORDINANCE NO. 2007 - 174

REPEALING SECTION 181.15(a) OF THE CODIFIED ORDINANCES OF THE CITY OF MASON, OHIO, AND ADOPTING A NEW SECTION 181.15(a) TO REFLECT THE CHANGES IN THE CITY OF MASON'S CHARTER, AND DECLARING AN EMERGENCY

WHEREAS, the electorate has recently made an amendment to the City of Mason's Charter governing credit for municipal income tax; and

WHEREAS, currently Chapter 181 of the Codified Ordinances of the City of Mason, Ohio, does not reflect the amendment; and

WHEREAS, it is the desire of the City of Mason that its municipal income tax ordinance reflect the changes in the Charter.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Mason, Ohio, six members elected thereto concurring:

Section 1. That Section 181.15(a) of the Codified Ordinances of the City of Mason, Ohio is hereby repealed in its entirety.


Section 2. That a new Chapter 181.15(a) is hereby adopted as set forth in Exhibit "A", attached hereto.

Section 3. That the remainder of Section 181.15 shall remain in full force and effect.

Section 4. That this ordinance is declared to be an emergency measure necessary for the immediate preservation of the peace, health, safety and general welfare of the people of the City of Mason, and shall take effect at the earliest date provided by law. The need for said emergency is the necessity to have the Codified Ordinances of the City of Mason reflect the changes made to the City of Mason's Charter, as well as to allow the Codified Ordinances to reflect the outcome of the November 6, 2007 general election.

Passed this 17th day of December, 2007.

Attest:


Clerk of Council


Mayor

Exhibit "A"

181.15 CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY.

(a) Limitation on Amount Paid

Every individual taxpayer who resides in the Municipality and who receives income, qualifying wages, commissions, or other compensation or net profits from sales made, work done, or services performed or rendered outside of the Municipality, if it be made to appear that he has paid a municipal income tax on such income, taxable under this Ordinance, to another municipality, shall be allowed a credit for such tax paid to the other municipality, against the tax imposed by this Ordinance ~~in an amount not to exceed fifty percent (50%) of the tax due under this Ordinance in an amount not to exceed the following:~~

Fifty percent (50%) of the income and/or earnings taxes paid and owed to another municipality for tax year 2006 and prior.

Sixty-five percent (65%) of the income and/or earnings taxes paid and owed to another municipality for tax year 2007.

Eighty percent (80%) of the income and/or earnings taxes paid and owed to another municipality for tax year 2008.

Ninety percent (90%) of the income and/or earnings taxes paid and owed to another municipality for tax year 2009.

One hundred percent (100%) of the income and/or earnings taxes paid and owed to another municipality for tax year 2010 and later.

