

RESOLUTION NO. 2011-17

**RESOLUTION OPPOSING CENTRALIZED MUNICIPAL INCOME TAX COLLECTION IN THE STATE OF OHIO AND DECLARING AN EMERGENCY**

WHEREAS, the Ohio Governor and his staff are actively studying the feasibility of centralizing the collection of municipal income taxes, and whether such a plan would be beneficial for Ohio's businesses and residents; and

WHEREAS, any taking of the authority of local governments to collect and administer local income taxes is an assault on Home Rule Authority granted by Article XVIII of the Ohio Constitution; and

WHEREAS, with the reductions in the Local Government Fund the state is demonstrating a willingness to withhold funds previously promised to municipalities, therefore the City of Mason is concerned that centralized collection of Mason income tax dollars could lead to additional loss of revenue to the City; and

WHEREAS, the overall impact of centralized collection would be less efficient use of revenue due to administrative and overhead costs at the state level and is contradictory to the idea of smaller government; and appears to be a plan to redistribute municipal revenue for non-municipal purposes; and

WHEREAS, any disruption or interference with the current collection process would impede the efficient flow of funds to the City and slow the delivery of services to residents; and

WHEREAS, Citizens have an expectation that the local officials they elected are responsible to manage their local tax revenue.

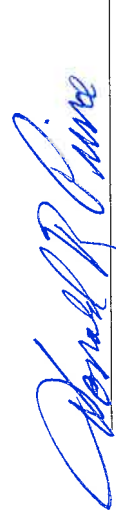
NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Mason, Ohio seven members elected thereto concurring:

Section 1. That the Council of the City of Mason does hereby declare its strong opposition to any effort by the State of Ohio to take over the collection of municipal income taxes in Ohio.

Section 2. That the Council of the City of Mason urges its state legislators to reject any amendment to pending bills and oppose the introduction of new legislation that proposes to transfer collection and or control of municipal income taxes to the State of Ohio Department of Taxation or any third party central collection entity.

Section 3. That this Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety and general welfare of the people of this municipality and shall be effective immediately upon its passage. The reason for said declaration of emergency is the need to express Council's strong opposition at the earliest possible date.

Passed this 24<sup>th</sup> day of October, 2011.

  
Mayor

Attest:   
Clerk of Council

CERTIFICATE

The undersigned, Clerk of Council of the City of Mason, Ohio hereby certifies the foregoing to be a true and correct copy of Resolution no. \_\_\_\_\_, passed by the Council of the City of Mason, Ohio on the \_\_\_\_ day of \_\_\_\_\_, 2011.

\_\_\_\_\_  
Clerk of Council