

**ORDINANCE 2019 – 149**

**AN ORDINANCE TO AMEND CHAPTER 182 OF THE CODIFIED ORDINANCES OF THE CITY OF MASON REGARDING MUNICIPAL INCOME TAX AND DECLARING AN EMERGENCY**

**WHEREAS**, the Home Rule Amendment of the Ohio Constitution, Article XVII, Section 3, provides that “Municipalities shall have 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.”

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

**Section 1.** That Chapter 182 of the Codified Ordinances be amended to read as set forth in the document entitled “Chapter 182, Income Tax” attached hereto as Exhibit A and incorporated herein by reference. All other provisions of Chapter 182 not specifically amended herein shall remain in full force and effect.

**Section 2.** That this Ordinance shall take effect and be in force from and after January 1, 2020.

Passed this 9<sup>th</sup> day of December, 2019.

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Mayor

Attest:

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Clerk of Council