ORDINANCE 2024 – 85

AMENDING VARIOUS SECTIONS OF THE CITY INCOME TAX CODE TO COMPLY WITH PROVISIONS OF OHIO HOUSE BILL 33

WHEREAS, House Bill (H.B.) 33, the State's biennium budget bill, included provisions purporting to require that municipalities adopt certain municipal income tax provisions that are also adopted within H.B.33; and

WHEREAS, although the municipal income tax provisions of H.B. 33 potentially violate the Home Rule Amendment of the Ohio Constitution, the City nevertheless is compelled to adopt H.B. 33's municipal income tax provisions to avoid any doubt or taxpayer challenge as to its ability to impose a municipal income tax under the terms Section 718.04(A) of the Ohio Revised Code; and

WHEREAS the City, by enacting this Ordinance, does not concede the legality of H.B. 33's municipal income tax provisions, Section 718.04(A) of the Ohio Revised Code, or any other law that is subject to any suit that may be commenced.

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

Section 1. That the income tax provisions of the Codified Ordinances of the City shall hereby be amended to read as set forth in Exhibit A of this Ordinance, attached hereto and incorporated by reference herein. All provisions not explicitly amended herein shall remain in full force and effect.

Section 2. That this Ordinance shall be effective from and after the earliest period allowed by law.

Adopted this 9th day of September, 2024.

_____
Mayor

Attest:

_____
Clerk of Council