

ORDINANCE 2014-03

AN ORDINANCE AMENDING CHAPTER 171 SECTIONS 171.03 AND 171.10(a) OF THE CODIFIED ORDINANCE OF THE VILLAGE OF COMMERCIAL POINT, OHIO, MODIFYING THE VILLAGE INCOME TAX RATE TO (.75%) AND DECLARING AN EMERGENCY.

WHEREAS, it is deemed to be in the best interests of the citizens of the Village of Commercial Point, Ohio to lower the Village income tax to .75%; and

WHEREAS, Chapter 171 Section 171.23 of the Codified Ordinance of the Village of Commercial Point allows for the amendment of this Chapter as provided in the Ohio Revised Code; and

WHEREAS, Ohio Revised Code Section 731.19 allows for the amending of this Ordinance.

NOW THEREFORE BE IT ORDAINED, by the Council of the Village of Commercial Point, County of Pickaway, and State of Ohio as follows:

SECTION 1: That Section 171.03 of the codified ordinances as enacted by Ordinance No. 2008-12, passed on the 1st day of December, 2008 is hereby amended to read as follows:

“Section 171.03. Subject to the provisions of Section 171.19, an annual tax for the purpose specified herein is hereby levied at the rate of .75% per year on the following:

- (a) On all qualifying wages, commissions, other compensation and other taxable income earned or received by residents of the Municipality during the effective period of this chapter.
- (b) On all qualifying wages, commissions, other compensation and other taxable income earned by non-residents for work done or service performed or rendered in the Municipality during the effective period of this chapter.
- (c) On the portion attributable to the Municipality of the net profits earned during the effective period of this chapter, of all resident unincorporated businesses, pass through entities, professions or other activities, derived from sales made, work done, services performed or rendered or business or other activities conducted in the Municipality. On the portion of the distributive share of the net profits earned by a resident owner of a resident unincorporated business entity or pass-through entity not attributable to the Municipality and not levied against such unincorporated business entity or pass-through entity.
- (d) On the portion attributable to the Municipality of the net profits, earned during the effective period of this chapter, by all nonresident unincorporated businesses, pass-through entities, professions or other activities derived from sales made, work done or

services performed or rendered or business or other activities conducted in the Municipality, whether or not such unincorporated business entity has an office or place of business in the Municipality. On the portion of the distributive share of the net profits earned by a resident owner of a nonresident unincorporated business entity or pass-through entity not attributable to the Municipality and not levied against such incorporated business entity or pass-through entity.

- (e) On the portion attributable to the Municipality of the net profits earned during the effective period of this chapter by all corporations that are not pass-through entities derived from sales made, work done or services performed or rendered, and business or other activities conducted in the Municipality whether or not such corporations have an office of place of business in the Municipality.
- (f) On all income received as gambling winnings as reported on IRS Form W-2G, Form 5754 and/or any other Form required by the Internal Revenue Service that reports winnings from gambling, prizes and lottery winnings.

SECTION 2: That existing Section 171.03 of the codified ordinances enacted by Ordinance No. 2008-12, passed on the 1st day of December, 2008 is hereby repealed.

SECTION 3: That Section 171.10(a) of the codified ordinances as enacted by Ordinance No. 2008-12, passed on the 1st day of December, 2008 is hereby amended to read as follows:

“Section 171.10(a). Each employer within, or doing business within, the Municipality who employs one or more persons on a salary, wage, commission or other compensation basis shall deduct at the time of the payment of such salaries, wages, commissions or other compensation, the tax of .75% of the qualifying wages due by such employer to each such employee and shall before the last day specified below make a return and pay to the Tax Commissioner the amount of taxes so deducted.

Employers with withholding of less than three hundred dollars (\$300.00) per month shall make returns on a quarterly basis, the due dates being the last day of April, July, October, and January. Employers with withholding of more than three hundred dollars (\$300.00) per month must make returns on a monthly basis, the due date being the fifteenth day of the following month: any other withholding schedule shall have prior approval of the or by the Tax Commissioner in writing.”

SECTION 4: That existing Section 171.10(a) of the codified ordinances enacted by Ordinance No. 2008-12, passed on the 1st day of December, 2008 is hereby repealed.

SECTION 5: It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of the Council, and that all deliberations of this Council and any of its committees that resulted in such formal actions were in meetings open to the public, in compliance with Section 121.22 of the Ohio Revised Code.

SECTION 6: That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public health, peace, safety and general welfare of the citizens of the Village of Commercial Point. The Village has the necessary revenue to operate with a lower tax rate. Citizens and employers need immediate clarification of the Village's tax code. This Ordinance and shall take effect and be in force immediately from and after it passage by Council.

Vote on Suspension of Readings:

Motion by: _____ 2nd _____

Roll Call:

___ Randy Shelton
___ David Sadler

___ Clarence Wissinger
___ Brad Laxton

___ Mark Geiger
___ Nicole Evans

Vote on Passage of the Ordinance and Declaring an Emergency:

Motion by: _____ 2nd _____

Roll Call:

___ Randy Shelton
___ David Sadler

___ Clarence Wissinger
___ Brad Laxton

___ Mark Geiger
___ Nicole Evans

Adopted this _____ day of December, 2014.

Joe Hammond, Mayor

Wendy Hastings, Fiscal Officer

Approved as to Form:

Michael D. Hess, Law Director