

ORDINANCE NO. 147-2023

TITLE: AMENDING CHAPTER 880 BARBERTON CODIFIED ORDINANCES

AN ORDINANCE TO AMEND CHAPTER 880 OF THE CODIFIED ORDINANCES OF THE CITY OF BARBERTON REGARDING MUNICIPAL INCOME TAX

WHEREAS, the State of Ohio recently adopted HB 33, the Operating Appropriations for Fiscal Years 2024-2025, which made several changes to the Ohio Revised Code municipal taxation portions; and

WHEREAS, the Regional Income Tax Agency (RITA) has recommended certain changes to the City’s Municipal Code relating to municipal income taxes to be consistent with the changes in the Ohio Revised Code; and

WHEREAS, it is recommended to amend Chapter 880 of the Codified Ordinances of the City of Barberton to incorporate these changes; and

WHEREAS, this amendment of Chapter 880 is necessary due to the passage HB-33 earlier this year; and

WHEREAS, HB 33 brought a few changes to Ohio Revised Code Section 718. The changes include Age Exemption, Net Profit Allocation, Net Profit Filing Extension Due Date, Late Filing Penalty, and Opt-In Update; and

WHEREAS, Exhibit A will contain all the additions in bold and italic font, and deletions with a strikethrough.

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF BARBERTON, STATE OF OHIO, THAT:

SECTION 1. That Chapter 880 of the Codified Ordinances be amended to read as set forth in the document entitled “Chapter 880, Income Tax” attached hereto as Exhibit A and incorporated herein by reference.

SECTION 2. That this Ordinance shall take effect and be in force from and after January 1, 2024.

SECTION 3. That it is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this ordinance were taken in an open meeting of this Council and that all deliberations of this Council and of any of its committees that resulted in such formal action were meetings open to the public in compliance with the law.

SECTION 4. That this ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, convenience and welfare of the City of Barberton and the inhabitants thereof, to allow the City to send the amended version to RITA in a timely manner, and provided it receives the necessary votes required by the City Charter, shall be in full force and effect from and after its passage and approval; otherwise to be in full force and effect from and after the earliest period allowed by law.

Passed November 13, 2023

Clerk of Council

President of Council

Approved _____ 2023

Mayor