

ORDINANCE NO. 194-2013

**TITLE: AMENDING BARBERTON CODIFIED ORDINANCES
CHAPTER 880-EARNED INCOME TAX**

AN ORDINANCE AMENDING CHAPTER 880, "EARNED INCOME TAX," OF THE BARBERTON CODIFIED ORDINANCES, TO INCREASE THE RATE OF MUNICIPAL INCOME TAX FROM TWO PERCENT (2%) TO TWO AND ONE QUARTER (2.25%) EFFECTIVE JANUARY 1, 2014, FROM THE APPROVAL OF THE ELECTORS OF THE CITY OF BARBERTON DUE TO THE PASSAGE OF A STREET CAPITAL IMPROVEMENT LEVY HELD ON NOVEMBER 5, 2013, AND DECLARING AN EMERGENCY.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Barberton, State of Ohio:

SECTION 1. That Chapter 880.01 "Purpose" of the Barberton Codified Ordinances, be amended with changes shown as additions in **bold print** and strikethrough for deletions to read as follows:

Chapter 880.01 PURPOSE.

- a. To provide funds for the purposes of general municipal operations, maintenance, new equipment, extensions and enlargements of municipal services and facilities and capital improvements, there is hereby levied a tax on gross income including salaries, wages, commissions and other compensation, and on net profits, as herein provided.
(Ord. 217-2000. Passed 12-11-00.)
- b. **Effective January 1, 2014, there is hereby levied on gross income as defined in 880.01(A) an additional 0.25% to provide funds for the purpose of providing funds to pay for roadway reconstruction and resurfacing of streets and alleys, to include any debt service on the aforementioned improvements.**

SECTION 2. That Chapter 880.03 "Imposition of Tax" of the Barberton Codified Ordinances, be amended with changes shown as additions in **bold print** and strikethrough for deletions to read as follows:

Chapter 880.03 IMPOSITION OF TAX.

For the purpose specified in Section 880.01, an annual tax is hereby imposed on and after January 1, 2014, at the rate of ~~2.00%~~ **2.25%** per annum on all taxable income.

SECTION 3. That Chapter 880.06(a)(15) "Exceptions and Credits" of the Barberton Codified Ordinances, be amended with changes shown as additions in **bold print** and strikethrough for deletions to read as follows:

Chapter 880.06 EXCEPTIONS AND CREDITS.

(15) Expenses deductible on federal form 2106, subject to the ~~2%~~ **2.25%** limitation as well as the audit and approval by the Tax Administrator.

SECTION 4. 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 5. 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, for the reason that the amendment go into January 1, 2014, 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 _____ 2013

Clerk of Council

President of Council

Approved _____ 2013

Mayor