

VILLAGE OF BOSTON HEIGHTS	Codified?	First Reading _____	Waiver 3-Reading Rule _____
RESOLUTION NO: <u>2017 – 4-14</u>	Yes _____	Second Reading _____	Yes _____
INTRODUCED BY <u>H. DAVIS</u>	No _____	Third Reading _____	No _____

**A RESOLUTION OPPOSING PROVISIONS OF THE STATE OF OHIO
GOVERNOR’S 2018-2019 BUDGET WHICH MANDATE THE
CENTRALIZED COLLECTION AND ADMINISTRATION OF
MUNICIPAL NET PROFIT TAXES AND RETURNS BY THE OHIO
DEPARTMENT OF TAXATION, AND DECLARING AN EMERGENCY**

WHEREAS, municipalities provide personal service and assistance to their taxpayers in the preparation of filing of their tax reports and returns; and,

WHEREAS, only municipalities can confirm the proper apportionment and provide the prompt and proper auditioning of local tax returns to ensure all applicable deductions and declarations are reported, thus also ensuring that all taxpayers pay their fair share; and,

WHEREAS, the Village of Boston Heights is opposed to those provisions in the State of Ohio Governor’s proposed 2018-2019 budget that will eliminate all municipalities’ authority to administer, audit, and correct municipal income tax business returns and prohibit municipalities from equitably enforcing their municipal income tax laws; and,

WHEREAS, the Village of Boston Heights is in favor of a solution to reduce the compliance burden on municipal net profit taxpayers and urges the Ohio General Assembly to promote improvements to the Ohio Business Gateway to allow businesses to efficiently comply with their municipal net profit return filing requirements while at the same time retaining municipal authority to administer and audit those filings and returns.

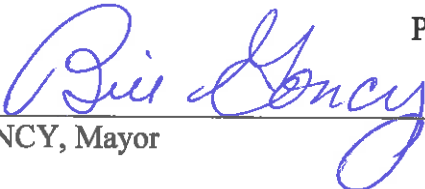
NOW, THEREFORE, BE IT RESOLVED by the Village of Boston Heights, Summit County, Ohio as follows:

Section 1: The Ohio General Assembly should request and take action effecting the immediate removal of all language from H.B. 49 pertaining to municipal business net profit income tax collection and administration by the Ohio Department of Taxation. In addition, this Council asks the Ohio General Assembly to work to promote upcoming changes to the Ohio Business Gateway as a solution for businesses to file municipal income tax business returns in a more simple and efficient manner, with the Ohio Business Gateway continuing to act only as a portal to remit payments and filing information directly to municipalities, and not to the Ohio Department of Taxation for administration and processing.

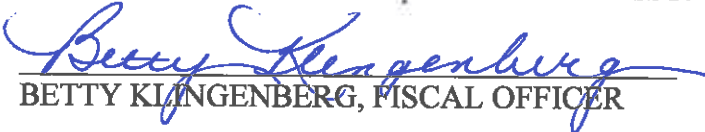
Section 2: The Clerk of Council is hereby directed to forward a copy of this Resolution to Governor John Kasich, Senator Frank LaRose (District 27), Representative Marilyn Slaby (District 38) and Members of the House Ways and Means Committee.

Section 3: That this Council hereby finds and determines that all formal actions relative to the adoption of this Resolution were taken in an open meeting of this Council and that all deliberations of this Council which resulted in formal action were taken in meetings open to the public, in full compliance with the applicable legal requirements including Section 121.22 of the Ohio Revised Code.

Section 8: That this Resolution is hereby declared to be an emergency measure necessary for the preservation of the public peace, health, safety and welfare of the community and for the further reason that the Village must maintain revenue levels without threat from legislation proposed by the Ohio General Assembly. Provided that this legislation receives the affirmative vote of three-fourths of the members elected or appointed to Council, it shall therefore take effect and be in force from and immediately after its passage.

PASSED:


BILL GONCY, Mayor

ATTEST:


BETTY KLINGENBERG, FISCAL OFFICER

I, BETTY KLINGENBERG, Fiscal Officer and Clerk of the Village of Boston Heights, Summit County, Ohio do hereby certify that the foregoing **Resolution 2017-4-14** was duly passed by the Council of the Village of Boston Heights, County of Summit, State of Ohio at a meeting of Council on this **11th day of April, 2017.**