

Ordinance No. 51-18

Passed _____ 20__

AN ORDINANCE AMENDING ORDINANCE 30-15, MUNICIPAL INCOME TAXES, AND REPEALING ANY ORDINANCES IN CONFLICT THEREWITH.

WHEREAS, the Canal Fulton City Council wishes to reform its income tax policy by passing a levy and subsequently granting 100 percent credit to citizens that pay taxes to other municipalities, and

WHEREAS, Ordinance 30-15 (Chapter 182.06 of the Administrative Code) addresses credits for taxes paid to other municipalities, and

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

Section 1: If the citizens of Canal Fulton approve a proposed 0.5% increase in the income tax rate (takes total income tax rate to 2.0%), then Chapter 182.06 of the Administrative Code will be amended as follows:

182.06 CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES

(a) Every individual taxpayer domiciled in the City who is required to and does pay, or has acknowledged liability for, a municipal tax to another municipality on or measured by the same income, qualifying wages, commissions, net profits or other compensation taxable under this chapter, may claim a nonrefundable credit against the tax imposed by this chapter upon satisfactory evidence that tax has been paid to another municipality. Subject to division (c) of this section, if the tax rate of the other municipality is the same or lower than Canal Fulton's tax rate, the credit shall not exceed 100 percent of the tax paid to the other municipality. If the other municipality's tax rate is higher than Canal Fulton's tax rate, the credit shall not exceed 100 percent of the Canal Fulton tax rate.

(b) The City shall grant a credit against its tax on income to a resident of the City who works in a joint economic development zone created under Ohio R.C. 715.691 or a joint economic development district created under Ohio R.C. 715.70, 715.71, or 715.72 to the same extent that it grants a credit against its tax on income to its residents who are employed in another municipal corporation.

(c) If the amount of tax withheld or paid to the other municipality is less than the amount of tax required to be withheld or paid to the other municipality, then for purposes of division (a) of this section, the income, qualifying wages, commissions, net profits or other compensation subject to tax in the other municipality shall be limited to the amount computed by dividing the tax withheld or paid to the other municipality by the tax rate for that municipality.

Section 2: If the citizens disapprove of the proposed 0.5% tax increase, then Chapter 182.06 of the Administrative Code will remain unchanged.

Section 3: All other ordinances inconsistent herewith are repealed.

Section 4: This Ordinance shall take effect and be in full force and effect on January 1, 2020.

RECORD OF ORDINANCES

0095

Dayton Legal Blank, Inc.

Form No. 30043

Ordinance No. _____

Passed _____, 20____

ATTEST:

Joseph A. Schultz, Mayor

Alyssa Bettis, Clerk of Council

I, Teresa Dolan, Clerk-of-Council of the City of Canal Fulton, Ohio, do hereby certify that this is a true and correct copy of Ordinance _____, 19____, duly adopted by the Council of the City of Canal Fulton, on the date of _____, 2019, and that publication of the foregoing Ordinance was duly made by listing same on the City's website and by posting true and correct copies thereof at three of the most public places in said corporation as determined by Council as follows: Canal Fulton Post Office, Canal Fulton Public Library and Canal Fulton City Hall, each for a period of fifteen days, commencing on the _____ day of _____, 2019.

Alyssa Bettis, Clerk of Council