

ORDINANCE NO.: 85 -2016
INTRODUCED BY: Mayor Roche

AN ORDINANCE AMENDING SECTIONS 184.04 (COLLECTION AT SOURCE) AND 184.05 (ANNUAL RETURN; FILING) OF THE TAXATION CODE OF THE CODIFIED ORDINANCES OF THE CITY OF RICHMOND HEIGHTS, AND DECLARING AN EMERGENCY.

WHEREAS, pursuant to Ohio House Bill 5 enacted by the General Assembly in December 2014, this Council revised and adopted a new income tax code for the City of Richmond Heights in accordance with amendments to Chapter 718 of the Revised Code; and

WHEREAS, Ohio Senate Bill 172, signed into law on June 14, 2016, and to be effective on September 14, 2016, changes certain relatively minor requirements in Chapter 718 of the Revised Code but, nevertheless, necessitating this Council to amend the Taxation Code of the City of Richmond Heights to comply with those changes.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Richmond Heights, State of Ohio, that:

Section 1: Existing subsection (B)(1) only of Section 184.04, "Collection At Source", of the Taxation Code of the City is amended to hereinafter provide as follows:

"184.04 COLLECTION AT SOURCE.

* * *

(B)

(1) Except as provided in division (B)(2) of this section, an employer, agent of an employer, or other payer shall remit to the Tax Administrator of the City the greater of the income taxes deducted and withheld or the income taxes required to be deducted and withheld by the employer, agent, or other payer according to the following schedule:

(a) Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of the City in the preceding calendar year exceeded \$2,399, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the Village in any month of the preceding calendar quarter exceeded \$200. **Payments** ~~Payment~~ under division (B)(1)(a) of this section shall be made ~~so that the payment is received by~~ **to** the Tax Administrator not later than fifteen (15) days after the last day of each month for which the tax was withheld.

(b) Any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(a) of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the ~~fifteenth (15th)~~ **last** day of the month following the ~~end~~ **last day** of each calendar quarter.

(c) Intentionally left blank.

* * * ”

Section 2: Existing subsection (B)(1) only of Section 184.04 of the Taxation Code is hereby repealed.

Section 3: Existing subsection (I) only of Section 184.05, “Annual Return; Filing”, of the Taxation Code of the City is amended to hereinafter provide as follows:

“184.05 ANNUAL RETURN; FILING.

* * *

(I) If a payment **under this Chapter** is ~~required to be made~~ by electronic funds transfer, the payment is **shall be** considered to be made ~~when the payment is credited to an account designated by the Tax Administrator for the receipt of tax payments, except that, when a payment made by electronic funds transfer is delayed due to circumstances not under the control of the taxpayer, the payment is considered to be made when the taxpayer submitted the payment~~ **on the date of the timestamp assigned by the first electronic system receiving that payment.**

* * * ”

Section 4: Existing subsection (I) only of Section 184.05 of the Taxation Code of the City is hereby repealed.

Section 5: It is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted 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 in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Section 6: This Ordinance is declared to be an emergency measure necessary for the immediate preservation of the general welfare of the City and the fair, stable, and efficient system of taxation in the City of Richmond Heights, and due to the need to comport with new amendments to State law, effective September 14, 2016; wherefore, this Ordinance shall be in effect immediately upon its passage and signature by the Mayor; otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

PASSED: _____

David H. Roche, *Mayor*

APPROVED: _____

ATTEST: _____

Betsy Traben, *Clerk of Council*

Eloise Cotton-Henry, *Council President*