

**AN ORDINANCE TO ADOPT CHAPTER 172 OF THE CODIFIED ORDINANCES OF THE CITY OF FREMONT, OHIO PERTAINING TO MUNICIPAL INCOME TAX.**

**WHEREAS**, the Home Rule Amendment of the Ohio Constitution, Article XVII, Section 3, provides "Municipalities shall have authority to exercise all powers of local self-government," and municipal taxing power is one of such powers of local self-government delegated by the people of the State to the people of municipalities; and

**WHEREAS**, Article XIII, Section 6 of the Ohio Constitution provides the General Assembly may restrict a municipalities power of taxation to the extent necessary to prevent abuse of such power, and Article XVIII, Section 13 of the Ohio Constitution states that "laws may be passed to limit the powers of municipalities to levy taxes and incur debts for local purposes;" and

**WHEREAS**, the General Assembly has determined it is necessary and appropriate to thoroughly review and amend Chapter 718 of the Ohio Revised Code, which sets forth statutory requirements for municipal income tax codes in Ohio; and

**WHEREAS**, specifically, the General Assembly enacted in December, 2014 H. B. 5, which mandated municipal income tax codes be amended by January 1, 2016 to ensure compliance between municipalities and the regulations contained therein, pertaining to income or withholding tax "levied in accordance with the provisions and limitations specified in that Chapter and;

**WHEREAS**, upon review of H.B. 5 and the Codified Ordinances of the City of Fremont, this Ordinance is found and determined by this Council to enact the amendments required to be in compliance with the provisions and limitations specified in Chapter 718 prior to the January 1, 2016 deadline; and

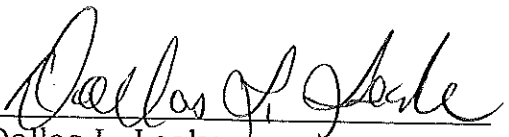
**WHEREAS**, Council also finds and determines that the constitutionality of certain provisions of this state-mandated code have been put in question by recent decisions by the Ohio Supreme Court regarding, specifically taxation of professional athletes, and that these provisions must be included if the municipal income tax code is to be "levied in accordance with the provisions and limitations specified in [Chapter 718]" and thus are adopted by this Council but disclaimed to the extent they are deemed unlawful or unconstitutional;

**NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL, CITY OF FREMONT, STATE OF OHIO:**

**SECTION 1.** The Fremont City Council hereby authorizes the adoption of Chapter 172 of the Codified Ordinances to be read as set forth in the document entitled "Chapter 172, Income Tax" attached hereto as Exhibit A and incorporated herein by reference.

**SECTION 2.** It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and 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 Revised Code of Ohio.

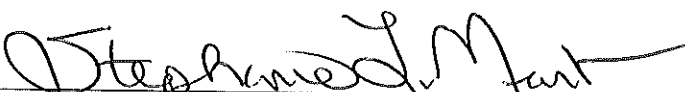
**SECTION 3.** This ordinance shall take effect and be in force from and after its passage and publication according to law.


  
Dallas L. Leake  
President of Council

PASSED: 9-17-15

Effective date: 9-17-15

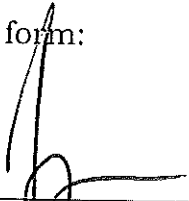
YEAS: 6 NAYS: 0

  
Stephanie D. Martin, City Council Clerk

  
James H. Ellis III, Mayor

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Approved as to form:



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James F. Melle, Director of Law  
City of Fremont, Ohio