

ORDINANCE CM-16-29

AN ORDINANCE AMENDING CHAPTER 96.051(B)(1) and 96.091(I) OF THE CODE OF ORDINANCES FOR THE MUNICIPALITY OF WEST MILTON, OHIO, AND DECLARING AN EMERGENCY.

WHEREAS, SB 172 was signed by Governor Kasich on June 14, 2016 and becomes effective on September 12, 2016; and

WHEREAS, the passage of SB 172 has resulted in changes to Ohio Revised Code Section 718 regarding Municipal Income Taxes; and

WHEREAS, Council has determined that it is necessary to amend sections of Chapter 96 of the Code of Ordinances for the Municipality of West Milton in order to conform to the required changes.

NOW, THEREFORE Be It Ordained by the Council of the Municipality of West Milton, that:

Section I:

The language contained in Section 96.051(B) of the West Milton Code of Ordinances is hereby amended as follows:

§96.051 COLLECTION AT SOURCE; WITHHOLDING FROM QUALIFYING WAGES

(B) (1) An employer, agent of an employer, or other payer shall remit to the Tax Administrator of the Municipality 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, along with any report required by the Tax Administrator to accompany such payment, according to the following schedule:

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

(b) 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 municipal corporation in the preceding calendar year exceeded two thousand three hundred ninety-nine dollars, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the Municipality in any month of the preceding calendar quarter exceeded two hundred dollars. **Payments** ~~Payment~~ under division (B)(1)(b) of this section shall be made ~~so that the payment is received by~~ **to** the Tax Administrator not later than fifteen days after the last day of each month.

Section II:

The language contained in Section 96.091(I) of the West Milton Code of Ordinances is hereby amended as follows:

§96.091 RETURN AND PAYMENT OF TAX

~~(I) This division shall not apply to payments required to be made under division (B)(1)(b) of Section 96.051 of this Chapter.~~

(1) If any report, claim, statement, or other document required to be filed, or any payment required to be made, within a prescribed period or on or before a prescribed date under this chapter is delivered after that period or that to the Tax Administrator or other municipal official with which the report, claim, statement, or other document is required to be filed, or to which the payment is required to be made, the date of the postmark stamped on the cover in which the report, claim, statement, or other document, or payment is mailed shall be deemed to be the date of delivery or the date of payment. "The date of postmark" means, in the event there is more than one date on the cover, the earliest date imprinted on the cover by the postal service.

(2) 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. For purposes of this section, "submitted the payment" means the date which the taxpayer has designated for the delivery of payment, which may or may not be the same date as the date the payment was initiated by the taxpayer ***on the date of the timestamp assigned by the first electronic system receiving that payment.***

Section III:

This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, and general welfare and shall be effective upon passage.

Passed this _____ day of _____ 2016

Fredric Francis, Mayor

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ATTEST:

Linda L. Cantrell, CAP/OM
Clerk of Council

APPROVED TO AS FORM:

Lenee' Brosh, Law Director