

CITY OF BEDFORD, OHIO

ORDINANCE NO. 099-23

AN ORDINANCE AMENDING SECTIONS 178.062, “NET PROFIT; INCOME SUBJECT TO NET PROFIT TAX; ALTERNATIVE APPORTIONMENT”, 178.094, “EXTENSION OF TIME TO FILE”, AND 178.10, “PENALTY, INTEREST, FEES, AND CHARGES” OF CHAPTER 178 “MUNICIPAL INCOME TAX” FOR THE TAX YEARS COMMENCING JANUARY 1, 2023 AND DECLARING AN EMERGENCY

WHEREAS, the Home Rule Amendment of the Ohio Constitution, Article XVIII, Section 3, provides that “Municipalities shall have authority to exercise all 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 that 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 that it is necessary and appropriate to amend Chapter 718 of the Ohio Revised Code, setting forth updated statutory requirements for municipal income tax codes in Ohio; and

WHEREAS, more specifically, the General Assembly enacted **H.B. 33** in **June 2023**, and mandated that municipal income tax codes be amended by January 1, 2024; and

WHEREAS, upon a detailed review of **H.B. 33** and the Codified Ordinances and of the City of Bedford, this Ordinance is found and determined by this Council to enact the amendments required prior to the January 1, 2024 deadline to be in accord with the provisions and limitations specified in Chapter 718 of the Revised Code; and

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Bedford, County of Cuyahoga, and the State of Ohio:

Section 1. That Sections 178.062, 178.094 and 178.10 of Chapter 178 of the Codified Ordinances be amended to read as set forth in the attached document hereto as Exhibit A and incorporated herein by reference.

Section 2. Sections 178.062, 178.094 and 178.10 are hereby amended accordingly, and any section not modified herein shall remain in full effect. All prior ordinances and policies in conflict with the provisions contained herein are hereby repealed **and/or amended accordingly**.

Section 3. That it is 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 such 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 the City's Charter and Codified Ordinances and Section §121.22 of the Ohio Revised Code.

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Section 4. This Ordinance is hereby declared to be an emergency measure for the immediate preservation of the public peace, health, safety, and welfare of the City and for the further reason that it is immediately necessary to conform to Ohio law and clarify procedures.

WHEREFORE, this Ordinance shall be in full force and effect on January 1, 2024.

Stanley C. Koci, Mayor-President of Council

Tracy M. Simons, Clerk of Council

Prepared and approved as to legal content by: _____
John J. Montello, Law Director

PASSED: November 20, 2023