

	Yes	No
Emergency	6	0
First Reading		
Second Reading		
Third Reading		
Suspension		

ORDINANCE NO. 2020-9

**AN ORDINANCE AMENDING SECTION 191 OF THE CODIFIED
ORDINANCES OF THE CITY OF WAUSEON;
AND DECLARING AN EMERGENCY**

WHEREAS, the City's Income Tax Ordinance is contained in Chapter 191 of the City's Codified Ordinances; and

WHEREAS, it is necessary, from time-to-time, to revise and amend various provisions under the Income Tax Ordinance; and

WHEREAS, Council desires to revise and amend certain provisions of the Income Tax Ordinance; and

WHEREAS, this Resolution should be declared an emergency measure necessary for the immediate preservation of the health, safety, and public welfare of the City, and because it is necessary to make certain amendments to ensure that the City has the financial resources necessary to continue its normal operations;

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Wauseon, Fulton County, Ohio, as follows:

Section 1.

That Section 191.013 shall be amended to state as follows:

- (A) One hundred per cent (100%) of gross income tax receipts received annually shall be paid into the General Fund and used to pay all costs of collecting the taxes and the cost of administering and enforcing the provisions of this chapter and to pay operating expenses of the City.
- (B) Zero percent (0%) of the gross income tax receipts shall be paid into the Capital Fund and shall be set aside and used for capital improvements for the City, including but not limited to, development and the construction of sanitary sewers, storm sewers, and

street improvements; for public buildings, parks and playgrounds; and for equipment necessary for the police, fire, and the public service departments.

Section 2.

That Section 191.03(28) shall be amended to provide as follows:

(28A) "Pension" means a retirement benefit plan, regardless of whether the plan satisfies the qualifications described under section 401(a) of the Internal Revenue Code, including amounts that are taxable under the "Federal Insurance Contributions Act," Chapter 21 of the Internal Revenue Code, excluding employee contributions and elective deferrals, and regardless of whether such amounts are paid in the same taxable year in which the amounts are included in the employee's wages, as defined by section 3121(a) of the Internal Revenue Code.

(28B) "Retirement benefit plan" means an arrangement whereby an entity provides benefits to individuals either on or after their termination of service because of retirement or disability. "Retirement benefit plan" does not include wage continuation payments, severance payments, or payments made for accrued personal or vacation time.

Section 3.

That the introductory sentence to Section 191.081 shall be amended to read as follows:

A taxpayer subject to tax in more than one municipality in Ohio on the same income, who has complied with the provisions hereof, shall be allowed a credit against the tax imposed by this Ordinance as follows:

Section 19.081 shall otherwise remain unchanged.

Section 4.

That Section 191.10 shall be amended to include a new section 191.10(H), which shall read in its entirety to as follows:

The Municipality may impose on the tax payer a fee determined by the Director of Finance for any check returned as insufficient, closed account or other reason.

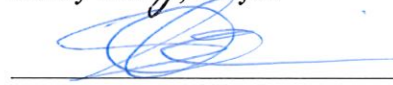
Section 5.

That this Resolution be, and hereby is, declared to be an emergency measure, necessary for the immediate preservation of health, safety, and public welfare of the citizens of the City of Wauseon, and shall be in full force and effect from and immediately after its passage.

Passed: November 2, 2020



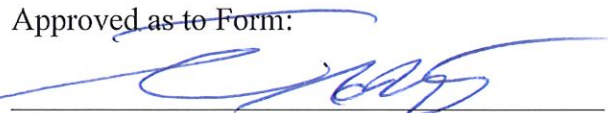
Kathy Huner, Mayor



Shane Chamberlin
President of Council

Attest: 

Andrea Gerken
Clerk of Council

Approved as to Form:


Thomas A. McWatters III
City Law Director