

ORDINANCE NO. 130-24

Introduced by _____ Councilor

Seconded by _____ Councilor

Form Approved Mariah M. Cunningham Asst. Director of Law

PUBLICATION: I hereby certify that this Ordinance was published in a summary manner according to law in the Lima News on _____

Dana Addis, Clerk

VOTE	1ST		2ND		3RD	
	Y	N	Y	N	Y	N
GORDON						
WILKERSON						
THOMPSON						
EHORA						
JONES						
GLENN						
NEEPER						
DIXON						
TOTAL						

AN ORDINANCE AMENDING SECTION 880.25 OF THE CODIFIED ORDINANCES OF THE CITY OF LIMA, MUNICIPAL INCOME TAX (FOR TAXABLE YEARS BEGINNING WITH 2016 AND THEREAFTER), FILING OF ANNUAL RETURN; REMITTANCE; DISPOSITION OF FUNDS.

PREAMBLE: The purpose and authority of and for this ordinance are set forth as follows:

WHEREAS, House Bill 33 of the 135th General Assembly updated the Municipal Income Tax Ordinance requirements to add provisions related to extending the due date for filing municipal income taxes (see page 1, section 880.25(a)(1); page 2, section 880.25(d)(1); and page 2 and 3, section 880.25(d)(3)); and,

WHEREAS, Council finds that passage of this ordinance is necessary because of the immediate need for the action authorized herein to provide for the updates required under House Bill 33's Municipal Income Tax Ordinance requirements, and in order to preserve the public peace, property, health, safety, and welfare of the community and its citizens, and to provide for the efficient and effective operation of the municipal government, and by reason thereof, this Ordinance constitutes a matter of administrative emergency and shall take effect immediately upon its passage, as set forth in Section 33 of the City Charter; Now, Therefore,

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF LIMA, OHIO, WITH AT LEAST A MAJORITY OF THE MEMBERS ELECTED THERETO CONCURRING:

Section 1. Section 880.25 (for taxable years beginning with 2016 and thereafter) of the Codified Ordinances of the City of Lima, Ohio is hereby amended as follows:

880.25 FILING OF ANNUAL RETURN; REMITTANCE; DISPOSITION OF FUNDS.

(a) (1) An annual municipal income tax return shall be completed and filed by every taxpayer for each taxable year for which the taxpayer is subject to the tax, whether or not a tax is due thereon. Such return, along with the amount of tax shown to be due on the return less the amount paid for the taxable year under Section 880.29, shall be submitted to the Tax Commissioner, on a form and

in the manner prescribed by the Commissioner, on or before the fifteenth day of the fourth month following the end of the taxpayer's taxable year.

(2) If a taxpayer has multiple taxable years ending within one calendar year, the taxpayer shall aggregate the facts and figures necessary to compute the tax due under this chapter, in accordance with Sections 880.22, 880.23, and, if applicable, 880.27 onto its annual return.

(3) The remittance shall be made payable to the Treasurer of State and in the form prescribed by the Tax Commissioner. If the amount payable with the tax return is ten dollars (\$10.00) or less, no remittance is required.

(b) (1) Each return required to be filed under this section shall contain the signature of the taxpayer or the taxpayer's duly authorized agent and of the person who prepared the return for the taxpayer, and shall include the taxpayer's identification number. Each return shall be verified by a declaration under penalty of perjury.

(2) A. The Tax Commissioner may require a taxpayer to include, with each annual tax return, amended return, or request for refund filed with the Commissioner under Sections 880.21 to 880.36, copies of any relevant documents or other information.

B. A taxpayer that files an annual tax return electronically through the Ohio Business Gateway or in another manner as prescribed by the Tax Commissioner shall either submit the documents required under this division electronically as prescribed at the time of filing or, if electronic submission is not available, mail the documents to the Tax Commissioner. The Department of Taxation shall publish a method of electronically submitting the documents required under this division on or before January 1, 2019.

(3) After a taxpayer files a tax return, the Tax Commissioner may request, and the taxpayer shall provide, any information, statements, or documents required to determine and verify the taxpayer's municipal income tax.

(d) (1) A. Any taxpayer that has duly requested an automatic extension for filing the taxpayer's Federal income tax return shall automatically receive an extension for the filing of a tax return with the Commissioner under this section. The extended due date of the return shall be the fifteenth day of the tenth month after the last day of the taxable year to which the return relates. For tax years ending on or after January 1, 2023, the extended due date of municipality's income tax return for a taxpayer that is not an individual shall be the 15th day of the eleventh month after the last day of the taxable year to which the return relates.

B. A taxpayer that has not requested or received a six-month extension for filing the taxpayer's Federal income tax return may request that the Commissioner grant the taxpayer a six-month extension of the date for filing the taxpayer's municipal income tax return. If the Commissioner receives the request on or before the date the municipal income tax return is due, the Commissioner shall grant the taxpayer's extension request.

C. An extension of time to file under division (d)(1) of this section is not an extension of the time to pay any tax due unless the Tax Commissioner grants an extension of that date.

(2) If the Commissioner considers it necessary in order to ensure payment of a tax imposed in accordance with Section 880.011, the Commissioner may require taxpayers to file returns and make payments otherwise than as provided in this section, including taxpayers not otherwise required to file annual returns.

(3) If a taxpayer receives an extension for the filing of a municipal income tax return under division (d)(1)A. or (d)(2) of this section, the tax administrator shall not make any inquiry or send any notice to the taxpayer with regard to the return on or before the date the taxpayer files the return or on or before the extended due date to file the return, whichever occurs first.

If a tax administrator violates division (d)(3) of this section, the municipal corporation shall reimburse the taxpayer for any reasonable costs incurred to respond to such inquiry or notice, up to \$150.

Division (d)(3) of this section does not apply to an extension received under division (d)(1)A. of this section if the tax administrator has actual knowledge that the taxpayer failed to file for a federal extension as required to receive the extension under division (d)(1)A. of this section or failed to file for an extension under division (d)(1)(b) of this section.

(e) Each return required to be filed in accordance with this section shall include a box that the taxpayer may check to authorize another person, including a tax return preparer who prepared the return, to communicate with the Tax Commissioner about matters pertaining to the return. The return or instructions accompanying the return shall indicate that by checking the box the taxpayer authorizes the Commissioner to contact the preparer or other person concerning questions that arise during the examination or other review of the return and authorizes the preparer or other person only to provide the Commissioner with information that is missing from the return, to contact the Commissioner for information about the examination or other review of the return or the status of the taxpayer's refund or payments, and to respond to notices about mathematical errors, offsets, or return preparation that the taxpayer has received from the Commissioner and has shown to the preparer or other person.

(f) When income tax returns or other documents require the signature of a tax return preparer, the Tax Commissioner shall accept a facsimile or electronic version of such a signature in lieu of a manual signature.

Section 2. Existing Section 880.25 (for taxable years beginning with 2016 and thereafter) is hereby amended as set forth above, and any previous sections or ordinances in conflict herewith are hereby repealed.

Section 3. The Auditor is authorized to take any action and to account for the activity authorized herein, as is appropriate under the circumstances of this ordinance and in accordance with City policies and procedures, or as otherwise required by law, as the Auditor may determine is appropriate. The Law Director is authorized to: determine the correct business or corporate entity necessary for any contract authorized in this ordinance; determine the correct legal description for any real property at issue in this ordinance; correct any error in any exhibit to this ordinance; correct any clear scrivener error in this ordinance and to provide a clean copy for the council clerk; all as determined appropriate by the Law Director.

Section 4. Council finds and determines that the above preamble contains specific findings by Council as part of and in support of passage of this Ordinance, and that all formal actions of this Council and any of its committees concerning and relating to the adoption of this ordinance were taken in an open meeting and that all deliberations of this Council and of any of its committees that resulted in those formal actions were in meetings held in compliance with the law.

Section 5. In passing this ordinance Council hereby intends to and hereby expressly does invoke, assert, implement, and exercise the authority of the City under the Ohio Constitution, its Home Rule authority, and its Charter authority, to the fullest extent possible. To that end, Council hereby finds and declares that the subject matter of this ordinance is a matter of local concern only, and is thereby a matter of local self-government; or if this ordinance is determined to be an exercise

of the City's police power that this ordinance is not in conflict with the general laws of the State. Therefore, it is the express intent of Council that the provisions of this ordinance shall prevail over any provisions of state law that might otherwise be applicable. This includes but is not limited to all administrative action regarding all advertising, bidding, contracting, procurement, purchasing, sales, disposition, or other manner or method which was followed or will be followed in dealing with the subject matter of this ordinance. Council hereby approves, authorizes, ratifies, and affirms all methods and procedures taken or followed (or to be taken or followed) leading to the award and execution of any contract, or purchase of goods or services, or any other action taken under authority of this ordinance or otherwise authorized herein, written or oral. Council expressly finds that the action authorized in this ordinance, and the procedures followed in carrying out the provisions or authorizations of this ordinance, including any leading to the award and execution or implementation of any contract, sale, or purchase, is authorized and passed under authority of the City's Charter, including but not limited to City Charter Sections 1 and 81, and its constitutional home rule authority, and is in the best interests of the City.

Section 6. The Clerk of the Council is authorized and directed to cause publication of this ordinance to be made in a summary manner as provided by the City Charter.

Section 7. In accordance with City Charter Section 33, this ordinance shall take effect and be in force forthwith upon passage by an affirmative vote of at least two-thirds of the members elected to council at the first reading hereof. If it does not so pass at first reading, it shall take effect and be in force forthwith upon passage by an affirmative vote of at least two-thirds of the members elected to council at the second reading hereof. If it does not so pass at second reading then it shall take effect and be in force forthwith upon passage by an affirmative vote of at least a majority of the members elected to council at the third reading hereof. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

Passed: _____, 2024

Jamie L. Dixon, President

Approved: _____, 2024

Sharetta T. Smith, Mayor

ATTEST: _____
Dana Addis, Clerk of Council