

# RECORD OF RESOLUTIONS

Dayton Legal Blank, Inc.

Resolution No. 32-2020

Passed November 24, 2020

*A RESOLUTION STRONGLY OPPOSING SENATE BILL 352 AND HOUSE BILL 754, LEGISLATION PROPOSING THE REPEAL OF SECTION 29 OF 197, WHICH WILL RESULT IN A MYRIAD OF UNINTENDED CONSEQUENCES THROUGH OHIO'S ENTIRE MUNICIPAL INCOME TAX SYSTEM, CAUSE A SUBSTANTIAL LOSS OF REVENUE THAT WILL IMPEDE THE ABILITY OF MUNICIPALITIES TO PROVIDE FOR THE HEALTH, SAFETY AND WELFARE OF MUNICIPAL RESIDENTS AND BUSINESSES AND THEREBY JEOPARDIZE THE FUTURE ECONOMIC GROWTH OF THE STATE OF OHIO.*

*WHEREAS, the Mayor and Council have been advised of legislative proposals by Senator Kristina Roegner and Representative Kris Jordan to institute to repeal Section 29 of House Bill 197; and*

*WHEREAS, the proposal would repeal the emergency provision instructing municipal corporations such as the City of West Carrollton to continue withholding income tax at a taxpayer's place of work even if said taxpayer is currently working from home in another local jurisdiction due to the novel coronavirus pandemic until thirty days after the end of Governor DeWine's declaration of emergency; and*

*WHEREAS, the repeal of Section 29 of HB 197 would hurriedly and radically change the longstanding municipal income tax collection structure throughout the entire state of Ohio during the ongoing COVID-19 pandemic; and*

*WHEREAS, Ohio's cities rely on municipal income tax as their primary source of revenue to fund essential services such as public health and safety, police and fire services, utilities and critical infrastructure; and*

*WHEREAS, the repeal of Section 29 of HB 197 would create substantial revenue cuts and destabilize the budgets of Ohio's largest economic centers, jeopardizing the state's economic competitiveness and stymieing future economic growth; and*

*WHEREAS, Ohio businesses would suffer the added administrative burden of tracking, reporting and remitting municipal income tax based on employee's work-from-home locations;*

*NOW, THEREFORE, BE IT RESOLVED by the Council of the City of West Carrollton, Montgomery County, Ohio, that:*

*SECTION 1: The City of West Carrollton urges that the Ohio General Assembly should not pass any legislation that would repeal Section 29 of HB 197.*

*SECTION 2: The Ohio General Assembly and the DeWine Administration should establish a taskforce to study the effects of the COVID-19 pandemic on the future of the municipal income tax in Ohio before further action is taken regarding Section 29 of HB 197.*

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*SECTION 3:* This resolution shall be in full force and effect from and after its date of passage and publication as required by law.

Passed: November 24, 2020

  
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Mayor

Attest:   
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Clerk of Council

Effective Date: November 24, 2020