

ORDINANCE NO. 30-11

By: Ben Kessler

AN ORDINANCE TO ENACT SECTION 880.021 OF THE CODIFIED ORDINANCES OF THE CITY OF BEXLEY TO INCREASE THE CITY INCOME TAX RATE FROM THE CURRENT RATE OF TWO PERCENT (2.0%) TO A RATE OF TWO AND ONE-HALF PERCENT (2.5%) TO BECOME EFFECTIVE ON JANUARY 1, 2012, FOR THE PURPOSES OF GENERAL MUNICIPAL OPERATIONS AND SERVICES, STREET MAINTENANCE, AND CAPITAL IMPROVEMENTS AND RELATED COSTS AND TO AMEND SECTION 880.14 OF THE CODIFIED ORDINANCES OF THE CITY OF BEXLEY TO ADJUST THE CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY FROM EIGHTY PERCENT (80%) TO SIXTY-FIVE PERCENT (65%).

THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF BEXLEY, OHIO:

SECTION 1. That effective January 1, 2012, Section 880.021 of the Codified Ordinances of the City of Bexley be and the same hereby is enacted to read as follows:

880.021 ADDITIONAL TAX.

Effective January 1, 2012, in addition to the tax imposed by Section 880.02, there is levied an additional tax of one-half percent (0.5%) upon those classes of salaries, wages, commissions, rent, compensation and profits set forth in Section 880.02, for the purpose of general municipal operations and services, street maintenance, and capital improvements and related costs.

SECTION 2. That effective January 1, 2012, Section 880.14 of the Codified Ordinances of the city of Bexley be and the same hereby is amended to read as follows:

880.014 CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY.

Every individual tax payer who resides in the City but who received net profits, salaries, wages, commissions or other compensation for work done or services performed or rendered outside of the City, if it is made to appear that he or any person acting on his behalf (such as partnership acting on behalf of its partners), has paid a municipal income tax or excise tax based on income on such net profits, salaries, wages, commissions or compensation in another municipality, shall be allowed a credit for the amount so paid by him or on his behalf, in such

other municipality, this credit to be applied only to the extent of the tax assessed by this chapter, by reason of such net profits, salaries, wages, commissions or compensation earned in such other municipality where such tax is paid. Effective for taxable years, or portions thereof, commencing on or after January 1, 1993, and ending on or before December 31, 1995, the credit provided in this section shall not be allowed to the extent that the tax rate of the tax levied by such other municipality exceeds two percent (2%). Effective for taxable years, or portions thereof, commencing on or after January 1, 1996, the credit provided in this section shall not be allowed to the extent that it exceeds eighty (80%) of the amount obtained by multiplying the lesser of the tax rate of such other municipality or of the City times the taxable income the taxpayer earns in such other municipality. Effective for the taxable years, or portions thereof, commencing on or after January 1, 2012, the credit provided in this section shall not be allowed to the extent that it exceeds sixty-five (65%) of the amount obtained by multiplying the lesser of the tax rate of such other municipality or of the City times the taxable income the taxpayer earns in such other municipality.

SECTION 3. That it is found and determined that all formal actions of this Council concerning and related to the adoption of this Resolution were taken in an open meeting of said Council, and that all deliberations of this Council that resulted in such formal action were made in meetings open to the public, when required by law, in full compliance with all legal requirements, including without limitation, provisions of the Charter of the City of Bexley and Section 121.22 of the Ohio Revised Code.

SECTION 4. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety of the City and for the further reason that the additional tax of one-half percent (0.5%) tax provided for herein is pursuant to the approval of the electors of the City and is to be effective as of January 1, 2012, in order to provide funding necessary for general municipal operations and services, street maintenance, and capital improvements and related costs; WHEREFORE, this Ordinance shall take effect and be in force from and after its passage.

Passed July 26, 2011

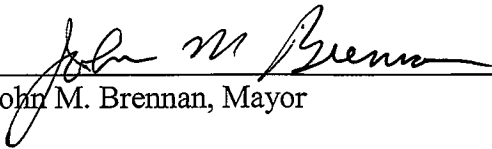


President of Council

Attest 

Clerk of Council

Approved: 7/26/11, 2011



John M. Brennan, Mayor

First Reading: 6-14, 2011
Second Reading: 7-12, 2011
Third Reading: 7-26, 2011

PASSED 7-26-11