

IN THE COUNCIL OF THE VILLAGE OF NEW CONCORD, OHIO

**ORDINANCE NO. I-9-16-1**

**AN ORDINANCE TO AMEND ORDINANCE I-12-15-1 OF THE VILLAGE OF NEW CONCORD REGARDING MUNICIPAL INCOME TAX, AND DECLARING AN EMERGENCY**

**WHEREAS**, the Council of the Village of New Concord needs to amend Tax Ordinance I-12-15-1 to comply with Senate Bill 172 (SB172) passed into law by Governor Kasich on June 14, 2016; and

**WHEREAS**, This Ordinance is declared an emergency and shall take effect as soon as permitted by law;

**NOW, THEREFORE BE IT ORDAINED** by the Council of the Village of New Concord (the "Village"), County of Muskingum, State of Ohio:

That Ordinance I-12-15-1 of the Codified Ordinances be amended to read as set forth in the document entitled "Ordinance No. I-9-16-1, Income Tax" attached hereto as Exhibit A and incorporated herein by reference.

**WHEREFORE**, this ordinance shall take effect and be in full force from and after its passage, approval by the mayor, and the earliest period allowed by law.

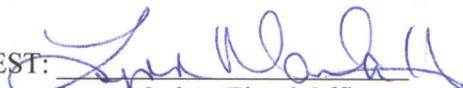
PASSED: September 13, 2016

  
Robert Dickson, President of Council

APPROVED: September 13, 2016

  
Brett Essex, Mayor

ATTEST:

  
Lynn Marlatt, Fiscal Officer

I hereby certify that the above legislation was posted per Ordinance No. L-1-84-1

  
Lynn Marlatt, Fiscal Officer

Exhibit "A"

## Ordinance No. I-9-16-1 Municipal Income Tax

**SECTION 1:** As set forth in SB 172, **SECTION.051 (B)(1)(a)** shall now read as follows:

(a) Any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(b) of this Section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the *last* day of the month following the *last day* of each calendar quarter.

**SECTION 2:** As set forth in SB 172, **SECTION.051 (B)(1)(b)** shall now read as follows:

(b) Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of the municipal corporation in the preceding calendar year exceeded two thousand three hundred ninety-nine dollars (\$2,399), or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the Municipality in any month of the preceding calendar quarter exceeded two hundred dollars (\$200). Payments under division (B)(1)(b) of this Section shall be made *to* the Tax Administrator not later than fifteen days after the last day of each month.

**SECTION 3:** As set forth in SB 172, **SECTION .091 (I)** the following wording shall now be removed: This division shall not apply to payments required to be made under division (B)(1)(b) of Section .051 of this Ordinance.

**SECTION 4:** As set forth in SB 172, **SECTION .091 (I)(2)** shall now read as follows:

(2) If a payment *under this chapter* is made by electronic funds transfer, the payment *shall be considered to be made on the date of the timestamp assigned by the first electronic system receiving that payment.*