

ORDINANCE NO. 571-2016

**AN ORDINANCE TO AMEND ORDINANCE 558-2015 OF THE CODIFIED ORDINANCES OF THE VILLAGE OF PANDORA REGARDING MUNICIPAL INCOME TAX**

WHEREAS, the Home Rule Amendment of the Ohio Constitution, Article XVII, Section 3, provides that "Municipalities shall have authority to exercise all powers of local self-government," and the municipal taxing power is one of such powers of local self-government delegated by the people of the State to the people of municipalities; and

WHEREAS, Article XIII, Section 6 of the Ohio Constitution provides that the General Assembly may restrict a municipalities power of taxation to the extent necessary to prevent abuse of such power, and Article XVIII, Section 13 of the Ohio Constitution states that "laws may be passed to limit the powers of municipalities to levy taxes and incur debts for local purposes;" and

WHEREAS, Senate Bill 172 was signed and effective on and after September 12, 2016 to allow for provisions of Chapter 718 of the Ohio Revised Code, setting forth statutory requirements for municipal income tax codes in Ohio;

**NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF PANDORA, STATE OF OHIO, THAT ORDINANCE NO. 558-2015 BE AMENDED TO THE FOLLOWING:**

**Section 4. Withholding Provisions (B)(1)(a)** Monthly withholding payments are considered timely if postmarked by the due date. Requirement that payments be "received" by the due date has been eliminated.

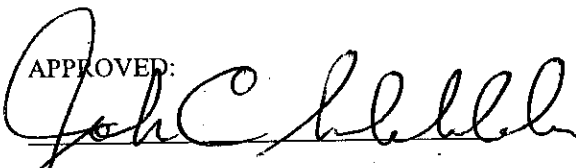
**Withholding Provisions (B)(1)(b)** Quarterly withholding payments are now due by the last day of the month following the last day of the calendar quarter.

**Section 5. Annual Return; Filing (I)** Payments made by electronic funds transfer shall be considered to be made on the date of the timestamp assigned by the first electronic system receiving that payment. For purposes of this section, "receiving that payment" refers to the transfer of funds from the account of the taxpayer. Such funds are no longer under the control of the taxpayer once the timestamp has occurred.

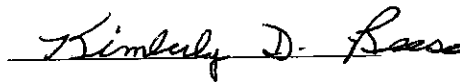
**This Ordinance shall take effect and be in force on and after September 12, 2016.**

ADOPTED: August 9, 2016 (DATE)

APPROVED:

  
John C. Schlumbohm, Mayor

ATTEST:

  
Kimberly D. Reese, Fiscal Officer