

Sponsor: Spangler

1st Read: March 21, 2024
2nd Read: April 4, 2024

ORDINANCE NO. 2024-24

AN ORDINANCE TO THE CITY INCOME TAX CODE TO BE SUBJECT TO OHIO REVISED CODE SECTIONS 718.80 TO 718.95 TO BE ADDED TO THE CITY TAX CODE AS SECTION 39.27 OF WELLSTON'S CODIFIED ORDINANCE.

WHEREAS, the legislative authority of the City of Wellston has determined it necessary and beneficial to the collection of income taxes for the City to elect to be subject to Ohio Revised Code Sections 718.80 to 718.95

WHEREAS, the legislative authority of the City of Wellston has published certain general and permanent ordinances in a volume of Codified Ordinances relating to the City Income Tax and now includes in those codified ordinance Section 39.27 as set forth in Exhibit "A" attached hereto; and

NOW, THEREFORE, BE IT ORDAINED BY THE LEGISLATIVE AUTHORITY OF THE POLITICAL SUBDIVISION OF THE CITY OF WELLSTON, OHIO THAT THE CITY ELECTS TO BE SUBJECT TO O.R.C. SECTIONS 718.80 TO 718.95 AND THAT THOSE SECTIONS ARE HEREBY INCORPORATED WITHIN THE CITY TAX CODE AND THE CODIFIED ORDINANCES OF THE CITY OF WELLSTON AS SECTION 39.27 AS SET FORTH IN EXHIBIT "A", ATTACHED HERETO.

It is hereby found and determined that all formal actions of this Council concerning and relating to adoption of this ordinance were adopted in an open meeting of this Council and the deliberations of this Council and any of its committees that resulted in such formal action were in a meeting open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

PASSED AND ADOPTED by the Legislative Authority of the Political Subdivision on this 18th day of April, 2024.



President of Council

ATTEST:



M.B. Spangler
Clerk of the Legislative Authority



Approved this 18th day of April, 2024.



Mayor

EXHIBIT A

SECTION 39.27 ELECTION TO BE SUBJECT TO R.C. 718.80 TO 718.95

(A) The City of Wellston hereby adopts and incorporates herein by reference Sections 718.80 to 718.95 of the ORC for tax years beginning on or after January 1, 2018.

(B) A taxpayer, as defined in division (C) of this section, may elect to be subject to Sections 718.80 to 718.95 of the ORC in lieu of the provisions of this Ordinance.

(C) "Taxpayer" has the same meaning as in section 718.01 of the ORC, except that "taxpayer" does not include natural persons or entities subject to the tax imposed under Chapter 5745 of the ORC. "Taxpayer" may include receivers, assignees, or trustees in bankruptcy when such persons are required to assume the role of a taxpayer.