

RESOLUTION 18-07R

**A RESOLUTION AMENDING THE NEW CARLISLE INCOME TAX
RULES AND REGULATIONS EFFECTIVE FOR TAX YEARS BEGINNING JANUARY 1,
2016 TO COMPLY WITH HOUSE BILL 49**

WHEREAS, on December 7, 2016, Resolution 15-09R adopted the Income Tax Rules and Regulations issued under the authority of Chapter 881 of the New Carlisle Codified Ordinances for tax years beginning January 1, 2016; and

WHEREAS, due to House Bill 49 (H.B. 49) passed by the 132nd General Assembly on June 29, 2017, the Income Tax Rules and Regulations for tax years beginning January 1, 2016 do not meet the requirements of Ohio Revised Code Section 718 for tax years 2016 and beyond; and

WHEREAS, H.B. 49 includes Section 803.100 purporting to require that municipalities, on or before January 31, 2018, adopt certain municipal income tax provisions that are also adopted within H.B. 49 to authorize State officials to collect and administer municipal net profits taxes; and

WHEREAS, it is in the City of New Carlisle's best economic interest to require any taxpayer who is engaged in business or profession in the City of New Carlisle to file net profit taxes with the City of New Carlisle, instead of electing to file with the State of Ohio, as a condition precedent to receive benefits from the City of New Carlisle's economic development incentive program, to ensure that said businesses and professions contribute to the public funds from which they will receive incentive benefits;

NOW, THEREFORE, BE IT RESOVLED by the City of New Carlisle City Council that:

Section 1. The Income Tax Rules and Regulations for tax years beginning January 1, 2016 shall hereby be amended to read as set forth in Exhibit A of this Resolution, attached hereto and incorporated by reference herein, for tax years beginning on or after January 1, 2018.

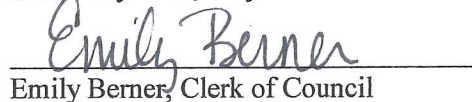
Section 2. If any provision of the H.B. 49 municipal income tax provisions is found unconstitutional, or is stayed or enjoined, that the provisions adopted in Section 1 of this Resolution shall likewise be stayed.

Section 3. This Resolution shall take effect and be in force from and after the earliest period allowed by law.

Passed this 21 day of May, 2018

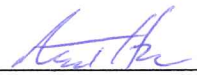


Ethan Reynolds, Mayor



Emily Berner, Clerk of Council

APPROVED AS TO FORM:


For Lynnette Dinkler, Director of Law