

ORDINANCE 2023-63

AN ORDINANCE AMENDING THE CITY OF NEW CARLISLE INCOME TAX RULES AND REGULATIONS

WHEREAS, the City of New Carlisle periodically reviews the laws relating to municipal income taxes; and

WHEREAS, the State of Ohio recently adopted House Bill 33, the Operating Appropriations for Fiscal Years 2024-2025, which made several changes to the municipal income taxation sections contained in the Ohio Revised Code; and

WHEREAS, it is recommended that the City of New Carlisle Income Tax Rules and Regulations be amended so that the rules and regulations are in compliance with the changes to municipal income taxation from the passage of House Bill 33.

WHEREAS, the amendments are summarized as follows:

Article V, A. 4. (c) and V, A. 5. (i) – Individuals under age eighteen are exempted from City income taxes. *Applicable to municipal taxable years beginning on or after January 1, 2024.*

Article VI, A. 3. (a) .2 & A. 3. (a) .5 – For taxpayers opting to file and pay for net profit taxes through the State of Ohio, the deadline dates for election and termination have been changed to the fifteenth day of the fourth month of any taxable year. *Effective October 3, 2023.*

Article VII, A. (4) & (6) – Establishes the due date for taxpayers, who are not individuals, filing extended returns as the fifteenth (15th) day of the eleventh (11th) month after the last day of the taxable year to which the return relates; and sets forth rules and violations regarding the extensions. *Applicable to municipal returns to be filed for taxable years ending on or after January 1, 2023.*

Article VII, C – Amends the title and adds references to the new/replacement ORC section 718.021 regarding alternative net profits apportionment for remote employees. *Applicable to municipal taxable years ending on or after December 31, 2023.*

Article VII, E (3) – (*Direct Accounts*) - Reduces non-filing penalty to a maximum of \$25.00 for each failure to file a timely tax return and adds that a municipality shall abate or refund the penalty assessed on a taxpayer's first failure to file a return. *Applicable to municipal returns to be filed for taxable years ending on or after January 1, 2023.*

Article VII, I (2) – References renumbered ORC section 718.17.

Article VIII, E (3) (a) – (*Withholding Accounts*) - Reduces non-filing penalty to a maximum of \$25.00 for each failure to file a timely tax return and adds that a municipality shall abate or refund the penalty assessed on a taxpayer's first failure to file a return. *Applicable to returns filed for taxable years ending on or after January 1, 2023.*

NOW, THEREFORE, THE CITY OF NEW CARLISLE HEREBY ORDAINS
that:

SECTION 1. The City of New Carlisle Income Tax Rules and Regulations are amended as set forth in the attached Exhibit A.

Passed this 4 day of December, 2023.



Mike Lowrey, Mayor



Emily Berner, Clerk of Council

APPROVED AS TO FORM:



Jake Jeffries, Director of Law

1st Lindsey

2nd: Grimm

Eggleston	<input checked="" type="radio"/>	N
Bahun	<input checked="" type="radio"/>	N
Lindsey	<input checked="" type="radio"/>	N
Mayor Lowrey	<input checked="" type="radio"/>	N
Vice Mayor Grimm	<input checked="" type="radio"/>	N
Rodewald	<input type="radio"/>	N
Cook	<input checked="" type="radio"/>	N

Totals: 6 | 0
Pass | Fail

Intro: 11/20/23
Action: 12/04/23
Effective: 12/19/23