

RECORD OF ORDINANCES

Ordinance No. 2020-13

Passed November 9, 2020

AN ORDINANCE TO AMEND SECTION 6 OF ORDINANCE NO. 10-16-15 AND THEREBY REDUCE THE MUNICIPAL INCOME TAX CREDIT PAID TO OTHER MUNICIPALITIES

WHEREAS, with Ordinance 10-15-16, adopted on December 14, 2015, Council for the Village of Bremen made significant changes to its municipal income tax. Like all Ohio cities and villages, the changes made by the Village of Bremen were necessitated by H.B. 5 such that any income or withholding tax would be "levied in accordance with the provisions and limitations specified in Chapter 718;"; and

WHEREAS, Council for the Village of Bremen recently gathered information and listen to a presentation from RITA concerning the Village's current 100% income tax credit paid to other municipalities and the effects of reducing this percentage; and

WHEREAS, Council for the Village of Bremen believes it is in the Village best interest to reduce the municipal income tax credit paid to other municipalities from 100% to 50%.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF BREMEN, FAIRFIELD COUNTY, STATE OF OHIO:

SECTION 1: Section 6 of Ordinance 10-16-15, adopted on December 14, 2015, shall be amended by as follows:

SECTION 6 CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES

- (A) Every individual taxpayer domiciled in the Village of Bremen who is required to and does pay, or has acknowledged liability for, a municipal tax to another municipality on or measured by the same income, qualifying wages, commissions, net profits or other compensation taxable under this chapter/ordinance may claim a nonrefundable credit against the tax imposed by this chapter/ordinance upon satisfactory evidence that the tax has been paid to another municipality. Subject to division (C) of this section, the credit shall not exceed fifty percent (50%) of the amount obtained by multiplying the income, qualifying wages, commissions, net profits or other compensation subject to the tax in the other municipality by the LOWER of the tax rate in such other municipality OR the tax rate imposed under this chapter/ordinance.
- (B) The Village of Bremen shall grant a credit against its tax on income to a resident of the Village of Bremen who works in a joint economic development zone created under Section 715.691 or a joint economic development district created under Section 715.70, 715.71, or 715.72 of the ORC to the same extent that it grants a credit against its tax on income to its residents who are employed in another municipal corporation.

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BARRETT BROTHERS - DAYTON, OHIO

Form 6220S

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(C) If the amount of tax withheld or paid to the other municipality is less than the amount of tax required to be withheld or paid to the other municipality, then for purposes of division (A) of this section, "the income, qualifying wages, commissions, net profits or other compensation" subject to tax in the other municipality shall be limited to the amount computed by dividing the tax withheld or paid to the other municipality by the tax rate for that municipality.

(D) Intentionally left blank.

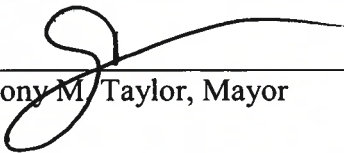
SECTION 2: All other Sections and Sub-Sections of Ordinance 10-16-15 shall remain unchanged, in effect, and enforceable.

SECTION 3: It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council, and that any and all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements of the laws of the State of Ohio.

SECTION 4: All prior legislation, or any parts thereof, which is/are inconsistent with this Ordinance is/are hereby repealed as to the inconsistent parts thereof.


SECTION 5: This Ordinance shall take effect at the earliest time allowed by Ohio law.

Passed in Council this 9 day of November 2020.



Anthony M. Taylor, Mayor

ATTEST:



Clerk of Council

APPROVED:

Approved as to form this 4th day of September 2020.



Brian M. Zets
Village Solicitor

1st Reading : September 14, 2020

2nd Reading: October 12, 2020

3rd Reading: November 9, 2020

ORIGINAL