

ORDINANCE 2016-28

AN ORDINANCE TO AMEND CHAPTER 182 OF THE CODIFIED ORDINANCES OF THE VILLAGE OF HIRAM REGARDING MUNICIPAL INCOME TAX

WHEREAS, the General Assembly enacted H. B. 5 in December 2014, and mandated that municipal income tax codes be amended by January 1, 2016 such that any income or withholding tax is "levied in accordance with the provisions and limitations specified in Chapter 718"; and

WHEREAS, the Ohio Legislature amended various sections of Chapter 718 of the Ohio Revised Code and to conform with these revisions, portions of the Village of Hiram Income Tax Code need to be revised and amended.

NOW THEREFORE BE IT ORDAINED by the Council of the Village of Hiram, Portage County, Ohio with two-thirds of the members thereto concurring that:

Section 1: That the revisions and amendments set forth in the attached Exhibit "A", which is incorporated herein by reference, are hereby enacted.

Section 2: That this Ordinance shall take effect and be in force from and after January 1, 2017.

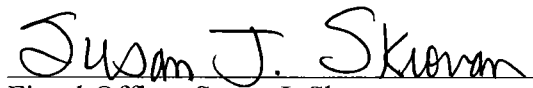
Section 3: It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of the Council and any committees that resulted in such formal action were in meetings open to the public and in compliance with all legal requirements including §121.22 of the Revised Code of the State of Ohio.

PASSED IN COUNCIL on first reading November 8, 2016.



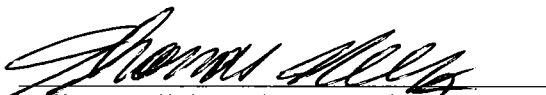
Mayor Lou Bertrand

ATTEST:

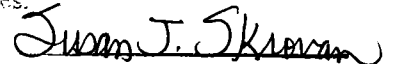


Fiscal Officer Susan J. Skrovan

Approved as to Form:



Village Solicitor Thomas Reitz

I SUSAN SKROVAN Fiscal Officer of the Village of Hiram, Ohio, hereby certify that the foregoing Resolution or Ordinance No. 2016-28 has been duly posted in the required 5 places.
11-9-16
Date 
Fiscal Officer, Village of Hiram

182.051 COLLECTION AT SOURCE; WITHHOLDING FROM QUALIFYING WAGES

(B) (1) An employer, agent of an employer, or other payer shall remit to the Tax Administrator of the Municipality the greater of the income taxes deducted and withheld or the income taxes required to be deducted and withheld by the employer, agent, or other payer, along with any report required by the Tax Administrator to accompany such payment, according to the following schedule:

(a) Any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(b) or (B)(1)(c) of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the last day of the month following the last day fifteenth day of the month following the end of each calendar quarter. Passed Ordinance 2016-28, 11/8/16

(b) Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator. Payment under division (B)(1)(b) of this section shall be made so that the payment is received by to the Tax Administrator not later than fifteen days after the last day of each month. Passed Ordinance 2016-28, 11/8/16.

182.091 RETURN AND PAYMENT OF TAX

(I) This division shall not apply to payments required to be made under division (B)(1)(b) of Section 182.051 of this Chapter.

(1) If any report, claim, statement, or other document required to be filed, or any payment required to be made, within a prescribed period or on or before a prescribed date under this chapter is delivered after that period or that to the Tax Administrator or other municipal official with which the report, claim, statement, or other document is required to be filed, or to which the payment is required to be made, the date of the postmark stamped on the cover in which the report, claim, statement, or other document, or payment is mailed shall be deemed to be the date of delivery or the date of payment. "The date of postmark" means, in the event there is more than one date on the cover, the earliest date imprinted on the cover by the postal service.

(2) If a payment is required to be made by electronic funds transfer, the payment is considered to be made on the date of the timestamp assigned by the first electronic system receiving that payment. when the payment is credited to an account designated by the Tax Administrator for the receipt of tax payments, except that, when a payment made by electronic funds transfer is delayed due to circumstances not under the control of the taxpayer, the payment is considered to be made when the taxpayer submitted the payment. For purposes of this section, "submitted the payment" means the date which the taxpayer has designated for the delivery of payment, which may or may not be the same date as the date the payment was initiated by the taxpayer. 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. Passed Ordinance 2016-28, 11/8/16