

ORDINANCE NO. 16-37

**AN ORDINANCE AMENDING THE INCOME TAX CODE
OF THE VILLAGE OF VERSAILLES, OHIO AND
DECLARING AN EMERGENCY**

WHEREAS, previously, the Village of Versailles did, pursuant to the mandate from the State of Ohio under H. B. 5 enacted by the Ohio General Assembly in December, 2014, pass Ordinance No. 15-46, adopting a new income tax code for the Village of Versailles effective January 1, 2016 in accordance with Chapter 718 of the Ohio Revised Code; and

WHEREAS, the State of Ohio has pursuant to S. B. 172, signed into law on June 14, 2016 and effective as of September 12, 2016, enacted certain changes to Chapter 718 of the Ohio Revised Code necessitating the Village to amend its tax code to comply with said changes;

NOW, THEREFORE, BE IT ORDAINED by the Council of the Village of Versailles, State of Ohio:

SECTION ONE: That Section 5, part 5.051 (B) (1) (a) of the existing code be amended to read as follows:

(a) Any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(b) 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 of each calendar quarter.

SECTION TWO: That Section 5, part 5.051 (B) (1) (b) of the existing tax code be amended to read as follows:

(b) Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of the municipal corporation in the preceding calendar year exceeded two thousand three hundred ninety-nine dollars, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the Municipality in any month of the preceding calendar quarter exceeded two hundred dollars. Payment under division (B)(1)(b) of this section shall be made to the tax administrator not later than fifteen days after the last day of each month.

SECTION THREE: That Section 9, part 9.091 (I) of the existing tax code be amended to read as follows:

(I) (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 under this code is required to be made by electronic funds transfer, the payment shall be considered to be made on the date of the timestamp assigned by the first electronic system receiving that 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.

SECTION FOUR: That all other provisions of the income tax code not modified by the provisions set forth above shall remain in full force and effect.

SECTION FIVE: That this Ordinance is hereby determined to be an emergency measure so as to be in effect prior to September 12, 2016, the effective date of S. B. 172, and shall therefore be in full force and effect immediately upon its passage.

PASSED, this 24th day of August, 2016.

MAYOR JEFFREY A. SUBLER

ATTEST:

KATHY ORDING, FISCAL OFFICER

APPROVED AS TO FORM:

THOMAS L. GUILLOZET, VILLAGE ATTORNEY