

VILLAGE OF HOLLAND, LUCAS COUNTY, OHIO  
ORDINANCE NO. 22-2015

**AN ORDINANCE CREATING CHAPTER 110 OF THE CODIFIED  
ORDINANCES OF HOLLAND - INCOME TAX**

WHEREAS, the Home Rule Amendment to the Ohio Constitution, Article XVIII, Section 3, provides that “Municipalities shall have authority to exercise all powers of local self-government,” and the municipal taxing power is one of such powers of local self-government delegated by the people of the State to the people of municipalities, and

WHEREAS, Article XVIII, Section 6 of the Ohio Constitution provides that the General Assembly may restrict a municipality’s power of taxation to the extent necessary to prevent abuse of such power, and Article XVIII, Section 13 of the Ohio Constitution states “laws may be passed to limit the powers of municipalities to levy taxes and incur debts for local purposes”, and

WHEREAS, the General Assembly has determined that it is necessary and appropriate to comprehensively review and amend Chapter 718 of the Ohio Revised Code, setting forth statutory requirements for municipal tax codes in Ohio, and

WHEREAS, the requirements of H.B. 5 apply to Joint Economic Development Zones, and

WHEREAS, more specifically, 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 “levied in accordance with the provisions and limitations specified in [Chapter 718]”, and

WHEREAS, upon a detailed review of H.B. 5 and the Codified Ordinances of the Village of Holland, this Ordinance is found and determined by this Council to enact the amendments required prior to January 1, 2016, deadline to be in accord with the provisions and limitations specified in Chapter 718 of the Revised Code, and

WHEREAS, this Ordinance is found and determined by this Council to enact the amendments required prior to January 1, 2016, to be in accord with the provisions and limitations specified in Chapter 718 of the Ohio Revised Code, and

WHEREAS, Council also finds and determines that the constitutionality of certain provisions of the state-mandated code may have been put in question by recent decisions of the Ohio Supreme Court regarding, among other things, taxation of professional athletes, but these provisions must be included if the municipal income tax code is to be “levied in accordance with the provisions and limitations specified in [Chapter 718]” and thus reluctantly are adopted by the Council but are disclaimed to the extent they are unlawful or unconstitutional.

NOW THEREFORE, BE IT ORDAINED, BY THE COUNCIL OF THE VILLAGE OF HOLLAND, LUCAS COUNTY, OHIO, THAT:

VILLAGE OF HOLLAND, LUCAS COUNTY, OHIO  
ORDINANCE NO. 22-2015

SECTION 1. Chapter 110 of the Codified Ordinances entitled "CHAPTER 110, Village of Holland Income Tax, as attached hereto as Exhibit A and incorporated herein by reference, is hereby enacted.

SECTION 2. This Ordinance, and the income tax provisions as amended and set forth in the attached Exhibit A, shall take effect and be in force from and after January 1, 2016.

SECTION 3. Current Chapter 109 of the Codified Ordinances shall remain in effect for tax years through December 31, 2015.

SECTION 4. It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of this Council and that 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 including section 121.22 of the Ohio Revised Code.

Vote on passage:      \_\_\_\_\_ Ayes      \_\_\_\_\_ Nays      \_\_\_\_\_ Abstain

Passed this \_\_\_\_\_ day of \_\_\_\_\_, 2015.

\_\_\_\_\_  
Lee Irons, President of Council

Attest:

Approved:

\_\_\_\_\_  
Jacquelyn Krasula, Clerk-Treasurer

\_\_\_\_\_  
Lee Irons, Acting Mayor