

RECORD OF RESOLUTIONS

BEAR GRAPHICS 800-325-8094 FORM NO. 30045

Resolution No. 2021-R-12

Passed July 6th, 2021

VILLAGE COUNCIL OF GREENWICH, OHIO RESOLUTION NO.: 2021-R-12

A RESOLUTION OPPOSING SUB. HOUSE BILL 157 AMENDING THE LAW REGARDING WITHHOLDING MUNICIPAL EARNED INCOME TAX FOR THOSE WORKING VIRTUALLY AND/OR AT HOME AND DECLARING AN EMERGENCY

WHEREAS, the Mayor and Council of the Village of Greenwich have been advised that on Tuesday, April 13 at 1:00 p.m., the Ohio House Ways and Means Committee adopted a substitute bill for HB 157, which would repeal the state's municipal income tax withholding policy during the COVID-19 pandemic; and

WHEREAS, the Mayor and Council of the Village of Greenwich are informed that Sub. HB 157 would removes the language in Sec. 29 of HB 197 that treated wages earned by employees temporarily working from home during the Governor's declaration emergency as taxable to the principal place of work; and

WHEREAS, the intent of the Sec. 29 of HB 197 was for employer withholding and liability for the employee to be taxable for the city where the principle place of work is located; and

WHEREAS, businesses will suffer the additional administrative burden of having to certify each employee requesting a refund for the duration of the time they worked from home by tracking when and where every employee worked for both 2020 and 2021; and

WHEREAS, Sub. HB 157 could cause cities to issue a substantial amount of refunds to employees working from home during the emergency. Issuing refunds for a closed tax year could be devastating to municipalities, who were protected by the language in Sec 29 of HB 197; and

WHEREAS, the courts should decide on the issue regarding refunds; and

WHEREAS, Sub. HB 157 allows the employer to determine the principle place of work for each employee during the declaration of emergency and may cause a further reduction in tax revenues; and

WHEREAS, municipalities would also face the added financial burden of taxpayers receiving money they have already taken as credit against their resident tax liability. Taxes for 2020 have already been filed and residents have already taken credits for taxes they paid to the principle place of work. Sub. HB 157 would allow those same taxpayers to go back and file for refunds against municipalities where their principle place of work is located.

NOW THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF GREENWICH, STATE OF OHIO: (RC 731.18)

SECTION 1. That the Village of Greenwich continuously incorporated for past 142 YEARS, urges the Ohio General Assembly not to support nor enact Sub. House Bill 157.

SECTION 2. That a duly executed and inscribed copy of this RESOLUTION shall be made a part of the official record of the COUNCIL and MAYOR the Village of Greenwich in order that due notice of its adoption shall be given to the residents of this community, GOVERNOR HON. MIKE DEWINE, REPRESENTATIVE HON. DICK STEIN and SENATOR HON. NATHAN H. MANNING.

RECORD OF RESOLUTIONS

BEAR GRAPHICS 800-325-8094 FORM NO. 30045

Resolution No. 2021-R-12 Passed July 6th, 2021

SECTION 3. DISPENSE WITH THREE READINGS. That the legislative authority, upon a vote of at least three-fourths of its members, hereby dispenses with the rule requiring each ordinance or resolution shall be read on three different days. [R.C. 705.15 and 731.17(A)(2)]

SECTION 4. DECLARATION OF EMERGENCY FOR IMMEDIATE EFFECT. That by two-thirds vote of all the members elected to the legislative authority, this Ordinance/Resolution is hereby declared to be an emergency measure pursuant to RC 731.30, being necessary for the immediate preservation of the public peace, health, or safety of the municipal corporation and shall go into immediate effect for the following reason(s): ***Time is of the essence to convey this RESOLUTION OPPOSING SUB. HOUSE BILL 157 to the Ohio Governor and Ohio General Assembly.***

SECTION 5. PUBLIC MEETING. That it is found and determined that all formal action of this public body concerning or relating to the passage of this Resolution/Ordinance were adopted in a public meeting open to the public at all times, and that all deliberations of the public body and any of its committees that resulted in such formal action, were in public meetings open to the public, in compliance with all legal requirements including all lawful ordinances and any applicable provisions of section 121.22 of the Ohio Revised Code.

WHEREFORE, this Legislation shall take effect at the earliest period allowed by law.

PASSED AND ADOPTED on this 6th day of July, 2021.

AUTHENTICATION and ATTESTATION (RC 731.20)

We hereby attest and affirm that the foregoing Ordinance/Resolution received the necessary affirmative roll call votes required for passage by R.C. 731.17.

Wesley Lallee
MAYOR

Jenny
FISCAL OFFICER

Vote on the passage was taken by yeas and nays and entered upon the journal as follows R.C. 731.17(A)(3):

YEAS: 6 NAYS: - ABSTAIN: -

First Reading: 07/06/2021
Second Reading: _____ (may be dispensed by a vote of at least three-fourths of members. R.C. 731.17(A)(2))
Third Reading: _____ (may be dispensed by a vote of at least three-fourths of members. R.C. 731.17(A)(2))

APPROVED AS TO FORM [See also 731.21(B)]:

Steve Palmer
VILLAGE SOLLICITOR, Steve Palmer

CERTIFICATE OF PUBLICATION RC 731.24

I hereby certify that a succinct summary of the above legislation was/will be published *once a week for two consecutive weeks* as required by RC 731.21 and 731.22(A) in the following newspaper(s) of general circulation: ***Shopper's Helper North, 211 Myrtle Ave., P.O. Box 368, Willard, OH 44890, 419.935.0184.***

Jenny
CLERK OF COUNCIL