

**ORDINANCE NO. O-45-2017**

**AN ORDINANCE TO REPLACE THE VILLAGE OF BOLIVAR'S MUNICIPAL INCOME TAX ORDINANCE; ESTABLISHING AN EMERGENCY**

**WHEREAS**, the General Assembly has passed House Bill 49, which made significant changes to collection of municipal income taxes; and

**WHEREAS**, these changes are to go into effect on January 1, 2018; and

**WHEREAS**, it is the position of the Village of Bolivar and many other municipalities that this bill is unconstitutional as it relates to municipal income taxes; and

**WHEREAS**, the constitutionality of these changes are being challenged in a lawsuit which could affect the required effective date; and

**WHEREAS**, the Village wishes to repeal and replace Ordinance 27-2015 to ensure that the Village's tax code is in compliance with the above-referenced requirements, but only if there is no injunction or court decision issued to prevent the HB 49 changes from taking effect.

**NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF BOLIVAR, STATE OF OHIO, THAT:**

**Section 1.** Ordinance 27-2015 is hereby replaced in the form of the attached Exhibit A.

**Section 2.** This Ordinance shall take effect on January 1, 2018, but only if there has been no action by either a court of competent jurisdiction or the legislature to prevent the required HB 49 changes from going into effect.

**Section 3.** In the event that the HB 49 changes are repealed, struck down, or an injunction is issued by a court of competent jurisdiction, or otherwise not effective by any other means, Ordinance 27-2015 shall immediately and without further action of the Village Council required revert back to the version of Ordinance 27-2015 existing as of December 3, 2017.

**Section 4.** This Ordinance is hereby declared to be an emergency measure and its passage is immediately necessary in order to preserve, protect, and maintain health, safety and welfare of the citizens of the Village of Bolivar, Ohio, and to comply with the changes from HB 49, and therefore the same shall be in full force and effect on January 1, 2018, unless the above-referenced conditions are met.

**PASSED: December 4, 2017**

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**REBECCA HUBBLE, MAYOR**

**ATTEST:**

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**MARIA APP, FISCAL OFFICER**