

Resolution 2021-11

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 Swanton are informed that Sub. HB 157 would remove 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.

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

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.

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.

WHEREAS, the courts should decide on the issue regarding refunds.

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.

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.

WHEREAS, Sub. HB 157 does not allow the wages earned at the employee's home from creating a filing requirement to file a municipal net profit return.

WHEREAS, Sub. HB 157 would not allow the assessment of tax, penalties and interest by the resident municipal taxing jurisdiction for failure to properly withhold to their jurisdiction during the emergency, which would have a negative impact on cities to enforce their tax ordinances.

NOW THEREFORE BE IT RESOLVED, by the Council of the Village of Swanton, Fulton County, Ohio, three-fourths of the members elected thereto concurring and as follows:

Section One: That the government of Village of Swanton continuously incorporated for past 138 years, urges the Ohio General Assembly not to support nor enact Sub. House Bill 157.

Section Two: That a duly executed and inscribed copy of this RESOLUTION shall be made a part of the official record of the Village of Swanton in order that due notice of its adoption shall be given to the residents of this community, GOVERNOR HON. MIKE DEWINE, REPRESENTATIVE HON. DEREK MERRIN, REPRESENTATIVE HON. JAMES HOOPS, SENATOR HON. ROB McCOLLEY and SENATOR HON. THERESA GAVARONE.

Section Three. That it is found and determined that all formal actions of this Village Council concerning and relating to the adoption of this resolution were adopted in an open meeting of this Village Council, and that all deliberations of this Village Council and of 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.

Section Four. That this resolution is hereby declared to be an emergency measure necessary for the preservation of the village peace, health and safety; wherefore this resolution shall be in full force and effective immediately upon passage.

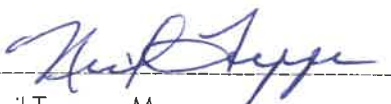
Motion to Suspend the Rules and Declare and Emergency

Moved: Kreuz Second: Westhoven YEAS: 6 NAYS: 0

Vote on Passage


Moved: Kreuz Second: Westhoven YEAS: 6 NAYS: 0

Date of Passage: April 26, 2021


Neil Toeppe, Mayor

Attest:

I, Jennifer Harkey, Fiscal Officer of the Village of Swanton, do hereby certify that this is a true and accurate copy of Resolution 2021-11, passed on April 26, 2021.


Jennifer Harkey, Fiscal Officer