

RECORD OF ORDINANCES

Ordinance No. 2018-96Passed December 19, 2018

SPONSOR: FINANCE COMMITTEE

AN ORDINANCE AMENDING AND ESTABLISHING PARTS OF ORDINANCE 2018-6 REGARDING THE INCOME TAX, EFFECTIVE JANUARY 1, 2018 AND DECLARING AN EMERGENCY

WHEREAS, the General Assembly has passed HB49, which requires certain amendments to municipal tax codes across the State of Ohio; and

WHEREAS, The Village of Mogadore seeks to comply with the requirements of HB49.

NOW, THEREFORE, BE IT ORDAINED by the Council of the Village of Mogadore, Counties of Summit and Portage, State of Ohio, as follows, that:

SECTION 1: Ordinance 2018-6 Chapter 37, Section 37.062 (D)(1) and (D)(1)(a-c) be amended as follows:

- (1) Gross receipts from the sale of tangible personal property shall be issued to the municipal corporation only if, regardless of where title passes, the property meets either of the following criteria:
 - (a) The property is shipped to or delivered within the Village of Mogadore from a stock of goods located within the Village of Mogadore.
 - (b) The property is delivered within the Village of Mogadore from a location outside the Village of Mogadore, provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the Village of Mogadore and the sales result from such solicitation or promotion.

SECTION 2: Ordinance 2018-6 Chapter 37, Section 37.063 (B)(4-5) be amended as follows:

- (4) When a taxpayer makes the election allowed under section 718.80 of the Revised Code, a valid election made by a taxpayer under division (B)(1) or (2) of this section is binding upon the tax commissioner for the remainder of the five-year period.
- (5) When an election is made under section 718.80 of the Revised Code is terminated, a valid election made under section 718.86 of the Revised Code is binding upon the tax administrator for the remainder of the five-year period.

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SECTION 3: Ordinance 2018-6 Chapter 37, Section 37.066 be amended as follows:

37.066 ELECTION TO BE SUBJECT TO R.C. 718.80 TO 718.95

(A) The Village of Mogadore hereby adopts and incorporates herein by reference Sections 718.80 to 718.95 of the Ohio Revised Code for tax years beginning on or after January 1, 2018.

(B) A taxpayer, as defined in division (C) of this section, may elect to be subject to Sections 718.80 to 718.95 of the Revised Code in lieu of the provisions of this Chapter/Ordinance.

(C) "Taxpayer" has the same meaning as in section 718.01 of the Revised Code, except that "taxpayer" does not include natural persons or entities subject to the tax imposed under Chapter 5745 of the Revised Code. "Taxpayer" may include receivers, assignees, or trustees in bankruptcy when such persons are required to assume the role of a taxpayer.

SECTION 4: That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council and that all deliberations of this 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 of Section 121.22 of the Ohio Revised Code.

SECTION 5: That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety of the Village residents and to allow for timely compliance with new state tax law, and the continued operations of the Village Fiscal Officer, and other departments and related agencies and shall therefore take effect and be in force from and immediately after its passage.

Michael Raddish 12-19-18
President of Council Date

[Signature] 12-19-18
Mayor Date

Attest: [Signature]
Clerk-Treasurer