

**A RESOLUTION OPPOSING THE  
STATE OF OHIO OR ANY OTHER THIRD PARTY  
CENTRAL COLLECTION ENTITY  
FROM SEEKING TO TAKE CONTROL  
OF MUNICIPAL INCOME TAX COLLECTION  
AND DECLARING AN EMERGENCY**

**WHEREAS**, during recent discussion regarding the State Biennial Budget Bill (HB 153) it was suggested that the State Department of Taxation take over the collection of municipal income taxes; and

**WHEREAS**, although the current pending legislation does not contain any provision for the State to take control of municipal income taxes, the legislation may be amended before final consideration in June; and

**WHEREAS**, the possibility that the State of Ohio may eliminate the ability of municipalities to levy, collect and administer their own locally approved municipal income tax, and replace it with a central collection scheme administered by the State, is an unconstitutional attack on the right to home rule guaranteed by the Ohio Constitution; and

**WHEREAS**, income tax is the largest source of revenue for most municipalities, and disruption or interference with the current collection process will be harmful to the financial operations of the municipalities; and

**WHEREAS**, the prospect of State control of municipal income tax collection presents numerous administrative difficulties, including but not limited to: how the State will administer local tax ordinances; how retention of access to tax records will be handled; the timing and frequency of distribution of collected revenues to municipalities; the reporting of tax collections to municipalities; and the impact of planned budget and staffing cuts on the Ohio Department of Taxation's ability to undertake and properly perform such significant new responsibilities; and

**WHEREAS**, in the wake of sweeping reductions in the Local Government Fund, municipalities cannot afford another potential loss in revenue.

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF MAYFIELD VILLAGE, OHIO, THAT:**

**SECTION 1.** This Council declares that any initiative by the State of Ohio to take control of municipal income tax collection and administration is an illegal and unconstitutional attack on the right to home rule guaranteed by the Ohio Constitution.

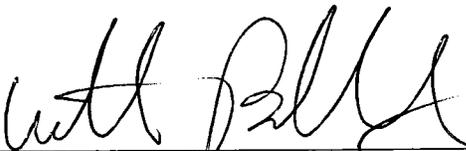
**SECTION 2.** This Council declares its strong opposition to any effort by the State of Ohio to take over the collection of municipal income taxes in Ohio, and urges its state legislators to reject and oppose any amendment to pending bills or introduction of new legislation that

proposes to transfer collection and/or control of municipal income taxes to the State of Ohio Department of Taxation.

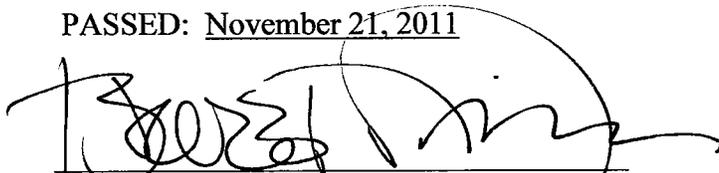
SECTION 3. The Clerk of Council be and hereby is authorized and directed to send a certified copy of this Resolution to State Senator Tom Patton, State Representative Marlene Anielski, Ohio Governor, John Kasich, Speaker of the House William G. Batchelder and Senate President Thomas E. Niehaus.

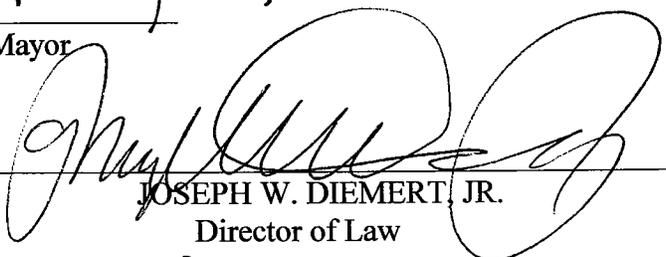
SECTION 4. The Council finds and determines that all formal actions of the Council relating to the adoption of this Resolution have been taken at open meetings of this Council; and that deliberations of this Council and of its committees, resulting in such formal action, took place in meetings open to the public in compliance with all statutory requirements including the requirements of Section 121.22 of the Ohio Revised Code.

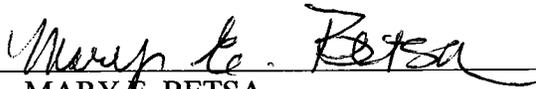
SECTION 5. This Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the health, safety and welfare of the residents of Mayfield Village. It shall, therefore, take effect immediately upon passage by the affirmative vote of not less than five (5) members elected to Council and approval by the Mayor or otherwise at the earliest time allowed by law.

  
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WILLIAM BUCKHOLTZ  
Council President

PASSED: November 21, 2011

  
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BRUCE G. RINKER, Mayor

APPROVED AS TO FORM:   
\_\_\_\_\_  
JOSEPH W. DIEMERT, JR.  
Director of Law

ATTEST:   
\_\_\_\_\_  
MARY E. BETSA  
Clerk of Council