

VILLAGE OF ROCKFORD
RESOLUTION NO. 11-23

AN RESOLUTION TO AMEND THE “VILLAGE OF ROCKFORD INCOME TAX ORDINANCE NO. 02-16” TO ACHIEVE COMPLIANCE WITH THE PROVISIONS AND LIMITATIONS OF HOUSE BILL 33 PASSED IN JULY 2023, AND MANDATED THAT MUNICIPAL INCOME TAX CODES BE AMENDED IN ACCORDANCE WITH THE PROVISIONS AND LIMITATIONS SPECIFIED IN CHAPTER 718

WHEREAS, the Ohio Constitution provides that “municipalities shall have authority to exercise all powers of local self government,” and the municipal taxing power is one of such powers of local self-government delegated by the people of the State of Ohio to the people of municipalities; and

WHEREAS, the Ohio Constitution provides that the General Assembly may restrict a municipality’s power of taxation to the extent necessary to prevent abuse of such power, and Article XVIII, section 13 of the Ohio Constitution states that “laws may be passed to limit the powers of municipalities to levy taxes and incur debts for local purposes;” and

WHEREAS, the General Assembly has determined that it is necessary and appropriate to comprehensively amend Chapter 718 of the Ohio Revised Code,(“ORC Chapter 718”) which sets forth statutory requirements for municipal income tax codes in Ohio; and

WHEREAS, more specifically, the General Assembly enacted H.B. 33 in July 2023, and mandated that municipal income tax codes be amended in accordance with the provisions and limitations specified in Chapter 718; and

WHEREAS, upon a detailed review of H.B. 33 and the Codified Ordinances of Council for Village of Rockford , Ohio (Council”) finds and determines that this Resolution enacts the amendments required to be in accord with the provisions and limitations specified in Chapter 718 of the Revised Code; and

NOW, THEREFORE, BE IT ORDAINED by the majority of all members elected thereto concurring that:

The Village of Rockford Income Tax Ordinance No. 02-16 be amended as follows:

SECTION 1.1 AUTHORITY TO LEVY TAX

(B) The tax is an annual tax levied on the income of individuals who have reached eighteen years of age or older residing in, earning, or receiving income in the Municipality, and shall be measured by Municipal Taxable Income.

SECTION 9.4 EXTENSION OF TIME TO FILE

(A) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer’s federal income tax return shall automatically receive an extension for the filing of a municipal income tax return. The taxpayer shall submit a copy of the federal extension request on or before the fifteenth day of the fourth month after the last day of the taxable year to which the return relates. The extended due date of the municipal income tax return shall be the fifteenth day of the eleventh month after the last day of the taxable year to which the return relates.

SECTION 10 PENALTY, INTEREST, FEES, AND CHARGES

(C) 4 – With respect to returns other than estimated income tax returns, the Municipality shall impose a penalty of twenty-five dollars, (\$25) for each failure to timely file each return, regardless of the liability shown thereon. The municipality shall abate or refund the penalty assessed on a taxpayer’s first failure to timely file a return after the taxpayer files the return.

It is determined that all formal actions of this Council concerning and relating to the adoption of this legislation was adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal action were held in meetings open to the public.

This Resolution shall take effect and be in force effective January 1, 2024 beginning with Tax Year 2023 filings due on April 15, 2024.

Adopted this date – December 5th, 2023.



Mayor

Attest:



Lisa Kuhn, Fiscal Officer