

Sponsor: Manager Rebecca A. Hopkins

First Reading:	March 12, 2018
Second Reading:	March 26, 2018
Third Reading:	Suspended, 2018
Adopted:	March 26, 2018

**VILLAGE OF LINCOLN HEIGHTS
HAMILTON COUNTY, OHIO
RESOLUTION NO. 2018-R-12**

**RESOLUTION ADOPTING CENTRALIZED COLLECTION OF MUNICIPAL NET
PROFIT TAXES BY THE STATE OF OHIO**

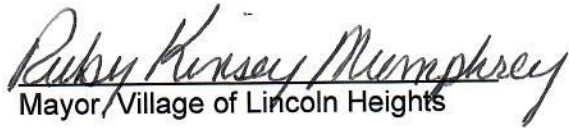
- WHEREAS,** The Village of Lincoln Heights recognizes, as a home rule power of local self-government, that municipal income tax administration and collection is vital to the health, safety and welfare of the municipality;
- WHEREAS,** The Village of Lincoln Heights relies on the revenue from effective municipal income tax administration and collection to provide the services that maintain the health, safety and welfare of the municipality;
- WHEREAS,** The Ohio General Assembly has attempted to assert control over the administration and collection of municipal income taxes by claiming that a municipality has no authority to impose an income tax unless it adopts a code in strict compliance with R.C. Chapter 718;
- WHEREAS,** The established law of Ohio is clear that any such preemption of municipal income tax codes by the State of Ohio violates the Ohio Constitution and home rule provisions that allow a municipal corporation the right to administer and enforce its own municipal income tax;
- WHEREAS,** More specifically, the State of Ohio has enacted HB 5 in 2014 comprehensively rewriting the entire municipal income tax law and HB 49 in 2017 authorizing centralized collection by the State of Ohio of municipalities' net profits taxes;
- WHEREAS,** The Village of Lincoln Heights passed Resolution No. 2017-R-30 authorizing the Village Manager to enter into a Representation Agreement with the law firm of Frost Brown & Todd for the purpose of joining a coalition of municipalities retaining special counsel for purposes of initiating litigation to challenge the constitutionality of amendments to Chapter 718 of the Ohio Revised Code relating to municipal income tax;
- WHEREAS,** The court hearing the matter issued a final ruling on February 21, 2018 upholding the validity of HB 49; and
- WHEREAS,** The Village of Lincoln Heights must, as a result of the court's ruling, adopt the provisions of HB 49 allowing for centralized collection with the caveat that it reserves the right to continue to challenge the lawfulness of said collection and that this Resolution will be null and void if the relevant

provisions of HB 49 are subsequently stayed, enjoined, stricken, or otherwise found lacking.

NOW THEREFORE, BE IT RESOLVED, by the Council for the Village of Lincoln Heights, Hamilton County, Ohio, that:

SECTION I Council hereby adopts the required provisions of HB 49 pertaining to municipal tax collection and administration.

Passed this 26th day of March, 2018.


Mayor/Village of Lincoln Heights

Attested:


Clerk of Council

RECORD OF VOTES CAST

	<u>Yes</u>	<u>No</u>	<u>Abstain</u>	<u>Absent</u>
Mayor Ruby Kinsey-Mumphrey	X	—	—	—
Vice-Mayor Jeannie Stinson	X	—	—	—
Phyllis Baber	X	—	—	—
Linda Childs-Jeter	X	—	—	—
Daronce Daniels	X	—	—	—
Kathy A. Goodwin-Williams	X	—	—	—
LaVerne Mitchell	X	—	—	—

CERTIFICATION OF PUBLICATION

I hereby certify that I have published the foregoing legislation beginning on March 26, 2018 in accordance with Section 2.12 of the Charter for the Village of Lincoln Heights, Hamilton County, Ohio, by posting a complete copy of the legislation for at least 14 days after its adoption in 5 conspicuous places in the Village, to wit: 1) Healthcare Connection; 2) Seven Hills Seniors; 3) Friendship Plaza; 4) Centennial Apartments; and 5) Oak Park.


Clerk of Council

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