

By: William J. Schottenstein

An Ordinance to equalize the municipal income burden between residents who work outside the City and non-residents and residents who work in the City for taxable years beginning on or after January 1, 2001, subject to the approval of the electors, by amending Section 880.02 of the Codified Ordinances to fix the municipal income tax rate at 2.4 percent per year and amending Section 880.14 of the Codified Ordinances to limit the credit for taxes paid to other municipalities to a maximum of 2 percent.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF BEXLEY, OHIO:

Section 1. That Section 880.02 of the Codified Ordinances is hereby amended, subject to the approval of the electors as required by Ohio law, to fix the City income tax rate imposed by such section at 2.4 percent for tax years beginning on or after January 1, 2001.

Section 2. That Section 880.14 is hereby amended, subject to the approval by the electors of a change in the tax rate to 2.4 percent per year, as follows:

880.14 CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY.

Every individual taxpayer who resides in the City but who received net profits, salaries, wages, commissions or other compensation for work done or services performed or rendered outside of the City, if it is made to appear that he or any person acting on his behalf (such as a partnership acting on behalf of its partners), has paid a municipal income tax or excise tax based on income on such net profits, salaries, wages, commissions or compensation in another municipality, shall be allowed a credit for the amount so paid by him or on his behalf, in such other municipality, this credit to be applied only to the extent of the tax assessed by this chapter, by reason of such net profits, salaries, wages, commissions or compensation earned in such other municipality where such tax is paid. Effective for taxable years, or portions thereof, commencing on or after January 1, 1996, and ending on or after December 31, 2000, the credit provided in this section shall not be allowed to the extent that it exceeds eighty percent (80%) of the amount obtained by multiplying the lesser of the tax rate of such other municipality or of the City times the taxable income the taxpayer earns in such other municipality. Effective for taxable years, or portions thereof, commencing on or after January 1, 2001, the credit provided in this section shall not be allowed to the extent that the tax rate of the tax levied by such other municipality exceeds two percent (2%).

Section 3. That the Auditor is directed to certify a copy of this Ordinance and to file it with the Board of Elections of Franklin County, Ohio, for the purpose of submitting to the electors the question of amending Section 880.02 to fix the municipal income tax rate at 2.4 percent for tax years beginning on or after January 1, 2001, at the primary election in 2000.

Section 4. That this Ordinance shall take effect and be in force from and after the earliest period allowed by law.

Passed: 11-9, 1999

Jeffrey McConnell
President of Council

Attest: Rachal A. Lewis
Clerk of Council

Approved: 11/9, 1999

David H. Madison
David H. Madison, Mayor

9/14/99 First reading
9/28/99 Second reading
10/12/99 Third reading. Tabled.
11/9/99 Removed from Table. Passed