

**A RESOLUTION OPPOSING PROVISIONS OF THE STATE OF OHIO GOVERNOR' S
2018-2019 BUDGET WHICH MANDATE THE CENTRALIZED COLLECTION AND
ADMINISTRATION OF MUNICIPAL NET PROFIT TAXES AND RETURNS BY
THE OHIO DEPARTMENT OF TAXATION, AND DECLARING AN EMERGENCY.**

WHEREAS, the Village of Brewster currently administers and collects net profit taxes from businesses located in and earning net profits within the Village of Brewster, and

WHEREAS, municipalities such as the Village of Brewster provide personal service and assistance to their taxpayers in the preparation and filing of their tax reports and returns; and

WHEREAS, only municipalities can confirm the proper apportionment and provide the prompt and proper auditing of local tax returns to ensure all applicable deductions and declarations are reported, thus also ensuring that all taxpayers pay their fair share; and

WHEREAS, the Village of Brewster is opposed to those provisions in the State of Ohio Governor's proposed 2018-2019 budget that will eliminate all municipalities' authority to administer, audit, and correct municipal income tax business returns and prohibit municipalities from equitably enforcing their municipal income tax laws; and

WHEREAS, the Village of Brewster is in favor of a solution to reduce the compliance burden on municipal net profit taxpayers and urges the Ohio General Assembly to promote improvements to the Ohio Business Gateway to allow businesses to efficiently comply with their municipal net profit return filing requirements while at the same time retaining municipal authority to administer and audit those filings and returns.

WHEREAS, the Ohio General Assembly is considering House Bill 49, legislation under which the State of Ohio would centralize administration and collection of net profit taxes through Ohio Business Gateway, and

WHEREAS, Village Council is of the belief that administration and collection of taxes at the local level is for the benefit of both the Village government and employers within the Village who are best served by dealing directly with a local government,

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

SECTION 1:

The Ohio General Assembly should request the immediate removal of all language from H.B. 49 pertaining to municipal business net profit income tax collection and administration by the Ohio Department of Taxation. In addition, Village Council asks the Ohio General Assembly to work to promote upcoming changes to the Ohio Business Gateway as a solution for businesses to file municipal income tax business returns in a simpler and efficient manner, with the Ohio Business Gateway continuing to act only as a portal to remit payments and filing information directly to municipalities, and not to the Ohio Department of Taxation for administration and processing.

SECTION 2:

The Village of Brewster Council opposes such centralization of net profits tax administration and collection, and desires that the Village Clerk of Council is hereby directed to express such opposition, on behalf of the Village and its Council, by forwarding a copy of this Resolution to Governor John Kasich, Senator Frank LaRose (District 27), Representative Marilyn Slaby (District 38) and Members of the House Ways and Means Committee.

SECTION 3:

The Village of Brewster finds and determines that all formal actions of this Council concerning and relating to the adoption of this Resolution were taken in open meetings of this Council and any deliberations of this Council and any of its committees that resulted in those formal actions were in meetings open to the public, in compliance with all legal requirements.

SECTION 4:

Village Council declares this to be an emergency measure immediately necessary for the preservation of the public peace, health, safety and welfare of the citizens of Brewster and for the further reason that the Village must maintain revenue levels without threat from legislation proposed by the Ohio General Assembly. Provided that this legislation receives the affirmative vote of three-fourths of the members elected or appointed to Council, it shall take effect and be in force immediately upon its passage and approval, and shall take effect and be in force at the earliest time allowed by law.

Approved by Brewster Village Council on April 3, 2017.

Mayor Michael E. Schwab

ATTEST:

Village Clerk Treasurer K. Kris King

CERTIFICATE

I, K. Kris King, hereby certify that the above is a true copy of an ordinance passed at a regular meeting of the Brewster Village Council held on April 3, 2017

Clerk K. Kris King

I, K. Kris King, Clerk of the Council of the Village of Brewster, State of Ohio, do hereby certify that there is no newspaper printed in said municipality and that publication of the foregoing ordinance was duly made by posting true copies thereof at five of the most public places in said corporation as determined by Council as follows: Office of Brewster Utilities, Belloni's IGA, Brewster Federal Credit Union, Post Office and Brewster Laundromat.

Clerk K. Kris King