

ORDINANCE NO. 3046

AN ORDINANCE AMENDING SECTION 181.07(a) CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY OF THE CODIFIED ORDINANCES OF THIS VILLAGE BY REDUCING THE CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY FROM ONE AND ONE-HALF PERCENT(1-1/2%) TO ONE AND ONE-QUARTER PERCENT (1-1/4%) AND DECLARING AN EMERGENCY.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF CRESTLINE, OHIO:

SECTION 1. That Section 181.07(a) of the Codified Ordinances of this Village which reads as follows:

- (a) Where a resident is subject to municipal income tax in another municipality, he shall be allowed a credit against the tax imposed by this chapter of the amount so paid by him or in his behalf to such other municipality. The credit shall not exceed one and one-half percent (1 ½%) on such income earned in such other municipality where such tax is paid.

Is hereby repealed and enacted in its place is a new Section 181.07(a) which reads as follows:

- (a) Where a resident is subject to municipal income tax in another municipality, he shall be allowed a credit against the tax imposed by this chapter of the amount so paid by him or in his behalf to such other municipality. The credit shall not exceed one and one-quarter percent (1 ¼%) on such income earned in such other municipality where such tax is paid.

SECTION 2. That it is hereby determined that this Ordinance is an emergency measure necessary for the preservation of the public peace, health, safety and welfare of the residents of this Village and for the further reason that the immediate effective date of this Ordinance is necessary so that this reduced credit will be applicable to income tax returns filed for the tax year 2012 so as to address the need for additional revenue in 2013 and shall therefore go into

immediate effect provided it receives a two-thirds (2/3) vote of all members elected to this Council, otherwise it shall go into effect in thirty (30) days if passed by a majority vote of Council.

DATE: \_\_\_\_\_

Aye \_\_\_\_\_ Nay \_\_\_\_\_ Abstain \_\_\_\_\_

\_\_\_\_\_  
David Sharrock, Mayor

Attest:

\_\_\_\_\_  
Annette Johnston, Clerk of Council

Approved as to form:

\_\_\_\_\_  
Harry M. Welsh, Law Director

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