

Village of Mantua, Ohio  
**RESOLUTION 2012-04**

**A RESOLUTION OPPOSING THE CENTRALIZED COLLECTION OF MUNICIPAL  
INCOME TAXES IN THE STATE OF OHIO.**

**WHEREAS**, during last year's discussion regarding the State Biennial Budget Bill (HB 153) it was suggested that the Ohio Department of Taxation take over the collection of municipal income taxes; and

**WHEREAS**, while the final version of said legislation did not contain any provision for the State to take control of municipal income taxes, it is the concern of the Mantua Village Finance Committee and of this Council that this issue will be revisited in future legislation; and

**WHEREAS**, local income tax is the largest source of revenue for the Village of Mantua, and likely for the other 578 municipalities in the State; and

**WHEREAS**, with the reductions in the Local Government Fund, municipalities cannot afford another potential loss in revenue, and administrative fees collected by the State would cost more than the costs currently expended by the Village in the collection of Village income tax; and

**WHEREAS**, the Village of Mantua advocates fair application and enforcement of our tax laws for its citizens, and as laws would be standardized across municipalities, the Village would lose the ability to enforce its Code, along with the loss of personalized service in the preparation and filing of individual tax returns, answering questions, and resolution of delinquencies; and

**WHEREAS**, the Village makes daily bank deposits of tax revenue, and the timing and distribution of State collected revenues to municipalities could impact the Village's cash flow; and

**WHEREAS**, a centralized tax collection system is contradictory to the idea of smaller government and would circumvent local control and infringe upon the Village's powers of local self-government; and

**WHEREAS**, the Mantua Village Finance committee has recommended the passage of a Resolution expressing opposition to the centralized collection of municipal income taxes within the State of Ohio.

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE  
VILLAGE OF MANTUA, OHIO, A MAJORITY OR MORE OF THE MEMBERS  
ELECTED THERETO CONCURRING, THAT:**

**SECTION 1:** This Council does hereby declare its strong opposition to any effort by the State of Ohio to take over the collection of municipal income taxes in Ohio, and urges the Governor, the Treasurer and the General Assembly to recognize the negative impact a centralized income tax collection would have on our community.

**SECTION 2:** The Clerk of Council is hereby authorized and directed to send a copy of this Resolution to Governor John Kasich, Treasurer Josh Mandel, Tax Commissioner Joseph Testa, and Local Representatives of the Ohio Legislature.

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**SECTION 3:** This Resolution shall become effective after its lawful approval by a majority of the members elected to the Mantua Village by Council at the earliest period allowed by law.

1st Reading: \_\_\_\_\_

2<sup>nd</sup> Reading: \_\_\_\_\_

3<sup>rd</sup> Reading: \_\_\_\_\_

PASSED IN COUNCIL this \_\_\_\_\_ day of \_\_\_\_\_, 2012.

ATTEST:

\_\_\_\_\_  
Linda Clark, Mayor

\_\_\_\_\_  
Jenny August, Clerk

I hereby certify the above Resolution was posted at the five (5) public notice locations in the Village of Mantua, Ohio on the \_\_\_\_\_ day of \_\_\_\_\_, 2012.

\_\_\_\_\_  
Jenny August, Clerk

Approved as to Legal Form:

\_\_\_\_\_  
Michele A. Stuck, Village Solicitor