

**Village of Mantua, Ohio**  
**RESOLUTION 2013-66**

**A RESOLUTION STRONGLY OPPOSING THE PASSAGE OF HB 5 BY THE OHIO  
GENERAL ASSEMBLY WHICH PROPOSES UNIFORMITY MEASURES FOR  
MUNICIPAL INCOME TAX IN THE FORM OF UNFUNDED MANDATES AND A  
SUBSTANTIAL LOSS OF REVENUE.**

**WHEREAS**, HB 5 includes provisions that require State oversight of municipal income tax administration, administrative policies and procedures for municipal income tax collection and administration that dramatically hamper the ability to administer the tax in an effective manner; and

**WHEREAS**, the obvious intended long term purpose of HB 5 is State oversight of municipal income tax operations, which could lead to a future push for forced State Centralized Collection of municipal income tax; and

**WHEREAS**, only municipalities can and will provide the personal services and assistance to its taxpayers in the preparation and filing of their tax reports and returns; and

**WHEREAS**, only municipalities can ensure 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 without causing higher costs of compliance for all, and must be able to do so without burdensome and costly restrictions included in HB 5 created with the only purpose of restricting municipalities from correcting/ auditing returns or making assessments; and

**WHEREAS**, only municipalities can and will aggressively pursue those non-compliant and delinquent taxpayers who, by their omission or deliberate deceit, drive up the costs of compliance to all; and

**WHEREAS**, provisions in this bill hamper every municipality's ability to audit and correct municipal income tax returns, to equitably enforce the municipal income tax laws, creates increased cost of administration due to burdensome notification requirements, reduces revenue due to "unfunded mandates" and elimination of compliance processes, and has been crafted as a vehicle to control the administrative process of municipal income tax to the benefit of specific taxpayer interest; and

**WHEREAS**, municipalities must fight to protect their single largest revenue source, which provides essential municipal services, promoting a positive quality of life that residents and businesses alike rely upon, and any forced reduction in this revenue will have a negative impact on residents and businesses, creating an environment detrimental to retaining and attracting business in Ohio.

**NOW, THEREFORE, BE IT RESOLVED**, by the Council of the Village of Mantua, Ohio, two thirds or more of the members elected thereto concurring, that:

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**SECTION 1:** This Council does hereby declare its strong opposition to any effort by the Ohio General Assembly to pass legislation that creates “unfunded mandates” and a loss of revenue under the guise of municipal income tax uniformity.

**SECTION 2:** This Council urges its state legislators to reject HB 5, and any amendment to pending bills and opposes the introduction of new legislation that proposes to reduce municipal income tax revenue to municipalities in Ohio.

**SECTION 3:** It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Resolution were adopted in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

**SECTION 4:** This Resolution is hereby declared to be an emergency measure, necessary to express this Council’s opposition to House Bill 5 at the earliest possible time, and shall take effect immediately upon the affirmative vote of two-thirds of the members of the Mantua Village Council, and to further ensure the health, safety, and morals of the Village of Mantua.

PASSED IN Council this 19<sup>th</sup> day of August, 2013.

ATTEST:

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Clerk

I hereby certify the above Ordinance was posted at the five (5) public notice locations in the Village of Mantua, Ohio, on the \_\_\_\_\_ day of August, 2013.

\_\_\_\_\_  
Clerk

Approved as to Legal Form:

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