

RESOLUTION NO. 10, 2020

**STRONGLY OPPOSING SENATE BILL 352 AND HOUSE BILL 754, LEGISLATION PROPOSING THE REPEAL OF SECTION 29 OF 197, WHICH WILL RESULT IN A MYRIAD OF UNINTENDED CONSEQUENCES THROUGH OHIO'S ENTIRE MUNICIPAL INCOME TAX SYSTEM, CAUSE A SUBSTANTIAL LOSS OF REVENUE THAT WILL IMPEDE THE ABILITY OF MUNICIPALITIES TO PROVIDE FOR THE HEALTH, SAFETY AND WELFARE OF MUNICIPAL RESIDENTS AND BUSINESSES AND THEREBY JEOPARDIZE THE FUTURE ECONOMIC GROWTH OF THE STATE OF OHIO.**

WHEREAS, the Mayor and Council have been advised of legislative proposals by Senator Kristina Roegner and Representative Kris Jordan to institute to repeal Section 29 of House Bill 197; and

WHEREAS, the proposal would repeal the emergency provision instructing municipal corporations such as Village of St. Bernard to continue withholding income tax at a taxpayer's place of work even if said taxpayer is currently working from home in another local jurisdiction due to the novel coronavirus pandemic until thirty days after the end of Governor DeWine's declaration of emergency; and

WHEREAS, the repeal of Section 29 of HB 197 would hurriedly and radically change the longstanding municipal income tax collection structure throughout the entire state of Ohio during the ongoing COVID-19 pandemic; and

WHEREAS, Ohio's cities rely on municipal income tax as their primary source of revenue to fund essential services such as public health and safety, police and fire services, utilities, and critical infrastructure; and

WHEREAS, the repeal of Section 29 of HB 197 would create substantial revenue cuts and destabilize the budgets of Ohio's largest economic centers, jeopardizing the state's economic competitiveness and stymieing future economic growth; and

WHEREAS, Ohio businesses would suffer the added administrative burden of tracking, reporting, and remitting municipal income tax based on employee's work-from-home locations; and

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF ST. BERNARD, OHIO THAT:

Section 1. Village of St. Bernard, Ohio urges that the Ohio General Assembly should not pass any legislation that would repeal Section 29 of HB 197.

Section 2. The Ohio General Assembly and the DeWine Administration should establish a taskforce to study the effects of the COVID-19 pandemic on the future of the municipal income tax in Ohio before further action is taken regarding Section 29 of HB 197.

Passed this 19 day of November, 2020.

*Steve Gelbach*

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President of Council

ATTEST:

*M. Sue Katherine*

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Clerk of Council

Approved this 19 day of November, 2020.

*[Signature]*  
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Mayor



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I, M. SUE KATHMAN, CLERK OF COUNCIL, CITY OF ST. BERNARD, STATE OF OHIO: DO HEREBY testify that the publication of Resolution No. 10, 2020 was made by posting true copies of the same in the most public places designated by Council: St. Bernard Square Bus Stop; Vine Street and Washington Avenue; Bertus Street Park; Greenlee Avenue and Johnson Alley; Park on Heger Drive; each for a period of fifteen (15) days or more commencing 11.19, 2020.

M. Sue Kathman Date 11.19, 2020  
Clerk of Council

Approved as to form John Sanborn Walden Date 11.19, 2020  
Director of Law