

ORDINANCE NO. 190-16

BY: **BRIAN BROCHETTI**
(By Request – Treasurer)

AN ORDINANCE TO AMEND SUBSECTIONS
(b)(1) AND (b)(2) OF SECTION 184.07
“COLLECTION AT THE SOURCE”,
SUBSECTIONS (f) AND (f)(2) OF SECTION
184.09 “RETURNS” OF CHAPTER 184
“MUNICIPAL INCOME TAX” OF THE CODIFIED
ORDINANCES OF THE CITY OF PARMA, AND
DECLARING AN EMERGENCY

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF PARMA, STATE OF OHIO:

Section 1. That subsections (b)(1) and (b)(2) of Section 184.07 “Collection at the Source” of Chapter 184 “Municipal Income Tax” of the Codified Ordinances of the City of Parma, which presently reads as follows:

“184.07 COLLECTION AT THE SOURCE.

...
(b)(1) ...

A. Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of the City in the preceding calendar year exceeded two thousand three hundred ninety-nine dollars (\$2,399.00), or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the City in any month of the preceding calendar quarter exceeded two hundred dollars (\$200.00).

Payment under division (b)(1)A of this section shall be made so that the payment is received by the Tax Administrator not later than 15 days after the last day of each month.

B. Any employer, agent of an employer, or other payer not required to make payments under division (b)(1)A of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the fifteenth day of the month following the end of each calendar quarter.

(b)(2) ...

A. Remit taxes deducted and withheld semimonthly to the Tax Administrator. The payment under division (b)(2)A of this section shall be made so that the payment is received by the Tax Administrator not later than one of the following:”

...
is hereby amended to read as follows:

“184.07 COLLECTION AT THE SOURCE.

...
(b)(1) ...

A. Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of the City in the preceding calendar year exceeded two

Pg. 2 of L-190-16 Ord. to amend subsections (b)(1) and (b)(2) of Section 184.07 "Collection at the Source" and subsections (f) and (f)(2) of Section 184.09 "Returns" of Chapter 184 "Municipal Income Tax" of the Codified Ordinances of the City of Parma, and declaring an emergency

thousand three hundred ninety-nine dollars (\$2,399.00), or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the City in any month of the preceding calendar quarter exceeded two hundred dollars (\$200.00).

~~Payment~~ **PAYMENTS** under division (b)(1)A of this section shall be made ~~so that the payment is received by~~ **TO** the Tax Administrator not later than 15 days after the last day of each month.

B. Any employer, agent of an employer, or other payer not required to make payments under division (b)(1)A of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the ~~fifteenth~~ **LAST** day of the month following the ~~end~~ **LAST DAY** of each calendar quarter.

(b)(2) ...

A. Remit taxes deducted and withheld semimonthly to the Tax Administrator. The payment under division (b)(2)A of this section shall be made ~~so that the payment is received by~~ **TO** the Tax Administrator not later than one of the following:"

...

Section (2). That section (f) and (f)(2) of Section 184.09 "Returns" of the Codified Ordinances of the City of Parma, which presently reads as follows:

"184.09 RETURNS

...

(f) This division shall not apply to payments required to be made under Section 184.07(b)(1)A or (2)(A).

...

(f)(2) If a payment is required to be made by electronic funds transfer, the payment is considered to be made when the payment is credited to an account designated by the Tax Administrator for the receipt of tax payments, except that, when a payment made by electronic funds transfer is delayed due to circumstances not under the control of the taxpayer, the payment is considered to be made when the taxpayer submitted the payment."

...

is hereby amended to read as follows:

"184.09 RETURNS

...

~~(f) This division shall not apply to payments required to be made under Section 184.07(b)(1)A or (2)(A).~~

...

(f)(2) If a payment **UNDER THIS CHAPTER** is ~~required to be~~ made by electronic funds transfer, the payment is **SHALL BE** considered to be made ~~when the payment is credited to an account designated by the Tax Administrator for the receipt of tax payments, except that, when a payment made by electronic funds transfer is delayed due to circumstances not under the control of the taxpayer, the payment is considered to be made when the taxpayer submitted the payment~~ **ON THE DATE OF THE TIMESTAMP ASSIGNED BY THE FIRST ELECTRONIC SYSTEM RECEIVING THAT PAYMENT."**

...

Pg. 3 of L-190-16 Ord. to amend subsections (b)(1) and (b)(2) of Section 184.07 "Collection at the Source" and subsections (f) and (f)(2) of Section 184.09 "Returns" of Chapter 184 "Municipal Income Tax" of the Codified Ordinances of the City of Parma, and declaring an emergency

Section 2. That subsections (b)(1) and (b)(2) of Section 184.07 "Collection at the Source" and subsections (f) and (f)(2) of Section 184.09 "Returns" of Chapter 184 "Municipal Income Tax" of the Codified Ordinances of the City of Parma, as it existed heretofore, is hereby repealed.

Section 3. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of the Council and any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements.

Section 4. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public health, safety and welfare of the City of Parma, and for the further reason that this measure is necessary in order to make this amendment in the Codified Ordinances to comply with State law changes, and this Ordinance shall become immediately effective upon receiving the affirmative vote of two-thirds of all members elected to Council and approval of the Mayor, otherwise from and after the earliest period allowed by law.

PASSED: _____ PRESIDENT OF COUNCIL

ATTEST: _____ APPROVED: _____
CLERK OF COUNCIL

FILED WITH
THE MAYOR: _____ MAYOR, CITY OF PARMA, OHIO