

ORDINANCE NO. 162-23

BY: **KAMMY SHUMAN**
(By Request – Treasurer)

AN ORDINANCE REVISING SEVERAL SECTIONS WITHIN CHAPTER 184 “MUNICIPAL INCOME TAX, EFFECTIVE JANUARY 1, 2016” OF THE CODIFIED ORDINANCES OF THE CITY OF PARMA, AND DECLARING AN EMERGENCY

WHEREAS, Several Sections within Chapter 184 “Municipal Income Tax, Effective January 1, 2016” will need to be amended to reflect changes made under House Bill 33; and

WHEREAS, A new Section 184.061 “Alternative Net Profits Apportionment for Remote Employees” will be enacted to reflect the changes made under House Bill 33.

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

Section 1. That Council hereby amends several Sections in Chapter 184 “Municipal Income Tax, Effective January 1, 2016” and enact a new Section 184.061 “Alternative Net Profits Apportionment for Remote Employees” to read as the attached Exhibit “A”.

Section 2. That the purpose of amending Chapter 184 “Municipal Income Tax Effective January 1, 2016” is to update the Municipal Tax Code to mirror the changes made in House Bill 33.

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 this 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 5. For the foregoing reasons that this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public health, safety, and welfare for the City of Parma and its residents, and it is necessary in order to update the Municipal Tax Code within the Parma Codified Ordinances to reflect changes made in House Bill 33, and therefore 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