

**AN ORDINANCE AMENDING ORDINANCE 23-138 AMENDING VARIOUS SECTIONS OF TITLE FOUR - TAXATION, CHAPTER 891 - EARNED INCOME TAX REGULATIONS, OF THE CODIFIED ORDINANCES OF THE CITY OF HUDSON, AND DECLARING AN EMERGENCY.**

WHEREAS, the General Assembly enacted House Bill 5 in December 2014, and mandated that municipal income tax codes be amended by January 1, 2016, such that any income or withholding tax is “levied in accordance with the provisions and limitations specified in Chapter 718;” and

WHEREAS, the City of Hudson adopted the required amendments and created section 891 in 2015, pursuant to Ord. 15-179; and

WHEREAS, the General Assembly enacted House Bill 33 which requires certain changes to the tax law; and

WHEREAS, the City of Hudson adopted Ordinance 23-138, relating to HB 33, but certain provisions thereof must be amended; and

WHEREAS, the Amendments under HB 33 are required to be in effect by January 1, 2024 and apply to filing of tax year 2023 and thereafter.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Hudson, Summit County, Ohio, that:

Section 1. That the language established as Section 891.03(G)(1)(c)(ii) of the Codified Ordinances of Hudson, as provided in Ordinance 23-138 and Exhibit “A” thereto, be repealed and replaced with the following:

Any location in this state owned or controlled by a customer or client of the taxpayer, provided that the taxpayer is required to withhold taxes under Section 891.04 of this Chapter, on qualifying wages paid to an employee for the performance of personal services at that location.

Section 2. That the language established as Section 891.01(G)(5) of the Codified Ordinances of Hudson, as provided in Ordinance 23-138 and Exhibit “A” thereto, be repealed and replaced with the following:

Except as otherwise provided in this division, nothing in this division is intended to affect the withholding of taxes on qualifying wages pursuant to Section 891.01 of this Chapter.

Section 3. All prior ordinances that relate to or in any way conflict with this measure are hereby repealed and rescinded.

Section 4. That this Ordinance shall take effect and be in force from and after January 1, 2024, for tax years beginning on or after January 1, 2023.

Section 5. 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, or otherwise in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Section 6. This Ordinance is declared to be an emergency measure necessary for the preservation of the public peace, health, safety, convenience, and welfare of the City of Hudson and the inhabitants thereof, and for the further reason that this Ordinance must be immediately effective in order to provide for the timely correction of the Codified Ordinances of Hudson and implementation of the aforesaid amendments in compliance with the requirements and deadlines set forth in HB 33, which are necessary to preserve and protect the legal interests of the City of Hudson and its taxpayers; wherefore, this Ordinance shall be in full force and effect immediately upon its passage provided it receives the affirmative vote of at least five (5) members of Council if five (5) or six (6) members are present, except that six (6) affirmative votes shall be required if all members are present at the meeting at which it is passed; otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

PASSED:

\_\_\_\_\_  
Jeffrey L. Anzevino, Mayor

ATTEST:

\_\_\_\_\_  
Aparna Wheeler, Clerk of Council

I certify that the foregoing Ordinance No. 23-172 was duly passed by the Council of said Municipality on \_\_\_\_\_, 2023.

\_\_\_\_\_  
Aparna Wheeler, Clerk of Council