

AMENDED  
ORDINANCE NO. 16-70

INTRODUCED BY:  DATE: 10/3/16

**ORDINANCE AMENDING SECTION 197.051(B) AND 197.091(I) OF TIFFIN CODIFIED ORDINANCES TO COMPLY WITH STATE LAW REGARDING MUNICIPAL INCOME TAX COLLECTION, AND DECLARING AN EMERGENCY.**

**The Council of the City of Tiffin, Ohio finds:** The Ohio legislature recently passed amendments to the Ohio Revised Code which cleaned up issues created after a previous effort to provide uniformity of municipal tax codes. The recent changes relate to the timing of making tax payments. The Law and Community Planning Committee recommends passage of this Ordinance.

**THE COUNCIL OF THE CITY OF TIFFIN, OHIO THEREFORE ORDAINS:**

**Section 1:** Sections 197.051(B) and 197.091(I) of Tiffin Codified Ordinances are hereby amended to read as follows:

Section 197.051

- (B) (1) An employer, agent of an employer, or other payer shall remit to the Tax Administrator of the Municipality the greater of the income taxes deducted and withheld or the income taxes required to be deducted and withheld by the employer, agent, or other payer, along with any report required by the Tax Administrator to accompany such payment, according to the following schedule:
  - (a) Any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(b) of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the last day of the month following the last

**Section 2:** Council declares this to be an emergency because the public peace, health, welfare and safety require this Ordinance take effect at the earliest time allowed by Sec. 4.07(A), Tiffin Charter, the reason being: To comply with recently enacted state law.

Authenticated:

Richard Cline and Aunt Forrest  
President of Council Clerk of Council

11/7/16 11/7/16  
Date Date

Approved by:

[Signature] November 8, 2016  
Mayor Date

Effective date: 11/8/2016