

AN ORDINANCE AMENDING PART ONE, C.O.S., ENTITLED "ADMINISTRATIVE CODE", PARTICULARLY TITLE NINE THEREOF, ENTITLED "TAXATION", SPECIFICALLY SECTION 194.051 THEREOF, ENTITLED "COLLECTION AT SOURCE; WITHHOLDING FROM QUALIFYING WAGES", SPECIFICALLY ITEM (B) THEREOF, AND SECTION 194.091, ENTITLED "RETURN AND PAYMENT OF TAX", SPECIFICALLY ITEM (I) THEREOF, TO REVISE THE DUE DATES FOR WITHHOLDING AND PAYMENT OF TAXES, AND DECLARING AN EMERGENCY.

WHEREAS, in S.B. 172, the State of Ohio has amended the due dates for withholding and payment of taxes; and

WHEREAS, the City is mandated to make these changes to its regulations;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF STOW, COUNTY OF SUMMIT AND STATE OF OHIO:

SECTION 1. That Part One, C.O.S., entitled "Administrative Code", particularly Title Nine thereof, entitled "Taxation", specifically Section 194.051 thereof, entitled "Collection at Source; Withholding from Qualifying Wages, specifically Item (B) there, which formerly read:

"(B) (1) An employer, agent of an employer, or other payer is required to 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 is required to make quarterly payments to the Tax Administrator not later than the fifteenth day of the month following the end of each calendar quarter.

(b) Taxes required to be deducted and withheld are required to 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 municipal corporation in the preceding calendar year exceeded two thousand three hundred ninety-nine dollars, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the Municipality in any month of the preceding calendar quarter exceeded two hundred dollars. Payment under division (B)(1)(b) of this section must be made so that the payment is received by the Tax Administrator not later than fifteen days after the last day of each month."

be, and the same is, hereby amended to read henceforth as follows:

"(B) (1) An employer, agent of an employer, or other payer is required to 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 is required to make quarterly payments to the Tax Administrator not later than the last day of the month following the last day of each calendar quarter.

(b) Taxes required to be deducted and withheld are required to 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 municipal corporation in the preceding calendar year exceeded two thousand three hundred ninety-nine dollars, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the Municipality in any month of the preceding calendar quarter exceeded two hundred dollars. Payment under division (B)(1)(b) of this section must be made to the Tax Administrator not later than fifteen days after the last day of each month.”

SECTION 2. That Part One, C.O.S., entitled “Administrative Code”, particularly Title Nine thereof, entitled “Taxation”, specifically Section 194.091 thereof, entitled “Return and payment of Tax, specifically Item (I) there, which formerly read:

“(I) This division shall not apply to payments required to be made under division (B)(1)(b) of Section 194.051 of this Chapter.

(1) The date of the postmark stamped on the cover of any report, claim, statement, or other document required to be filed, or payment required to be made, to or with the Tax Administrator or the Municipality, will be deemed the date of delivery or the date of payment. "The date of postmark" means, in the event there is more than one date on the cover, the earliest date imprinted on the cover by the postal service.

(2) If a payment is 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. For purposes of this section, “submitted the payment” means the date which the taxpayer has designated for the delivery of payment, which may or may not be the same date as the date the payment was initiated by the taxpayer.”

be, and the same is, hereby amended to read henceforth as follows:

“(I) This division shall not apply to payments required to be made under division (B)(1)(b) of Section 194.051 of this Chapter.

(1) The date of the postmark stamped on the cover of any report, claim, statement, or other document required to be filed, or payment required to be made, to or with the Tax Administrator or the Municipality, will be deemed the date of delivery or the date of payment. "The date of postmark" means, in the event there is more than one date on the cover, the earliest date imprinted on the cover by the postal service.

(2) If a payment is made by electronic funds transfer, the payment is considered to be made on the date of the time stamp assigned by the first electronic system receiving that payment.”

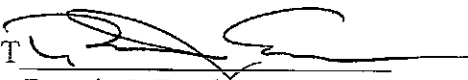
SECTION 3. That all other terms and provisions of 194, entitled "Taxation", C.O.S., not amended herein, be, and the same are, hereby reaffirmed as if fully reappearing herein.

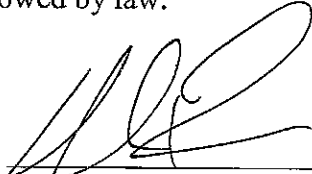
SECTION 4. This Council finds and determines that all formal actions of this Council concerning and relating to the passage of this Ordinance were taken in an open meeting of this Council and that all deliberations of this Council and of any committees or subcommittees that resulted in those formal actions were in meetings open to the public in compliance with the law.

SECTION 5. That this Ordinance was adopted pursuant to Section 4.11, Charter, and is hereby declared to be an emergency measure necessary for the immediate preservation of the public health and safety for the reason that these changes must be made before the September 12, 2016 deadline, and pursuant to Section 4.13. Charter, shall take effect upon its adoption by Council and approval by the Mayor, otherwise at the earliest period allowed by law.

ADOPTED BY COUNCIL 9/8/16

ATTEST


Bonnie J. Emalizer
CLERK OF COUNCIL


Mike Rasor
PRESIDENT OF COUNCIL

FILED WITH MAYOR 9/12/16

APPROVED 
Sara Kline
MAYOR

FILED WITH CLERK 9/12/16

APPROVED AS TO FORM

EFFECTIVE DATE 9/12/16


Amber K. Zibritosky
LAW DIRECTOR

I, Bonnie J. Emahiser, Clerk of
Council, do hereby certify that
copies of the forgoing were
posted in accordance with
Section 10.13 C.O.S.

A handwritten signature in black ink, appearing to be "Bonnie J. Emahiser", written in a cursive style. The signature is positioned below the printed text.