

REQUESTED BY:  
BROWN-SAFFOLD  
LARSON-NOVAK-GREATHOUSE  
FORTE-MACPHERSON-WHITE  
STEINBECK-RUCKER

LAW DEPARTMENT  
DRAFT NO. 0085R

TITLE

A RESOLUTION FOR THE PURPOSE OF STRONGLY AND VIGOROUSLY OPPOSING SENATE BILL 352 AND HOUSE BILL 754, TO REPEAL SECTION 29 OF OHIO HOUSE BILL 197 OF THE 133<sup>RD</sup> GENERAL ASSEMBLY TO MODIFY MUNICIPAL INCOME TAX EMPLOYER WITHHOLDING RULES FOR COVID-19 RELATED WORK-FROM-HOME EMPLOYEES, AND DECLARING AN EMERGENCY.

RESOLUTION NO. 4672/2020

WHEREAS, that the Mayor and Council of the City of Warren have been advised of legislative proposals by Senator Kristina Roegner and Representative Kris Jordan to institute to repeal Section 29 of Ohio House Bill 197 of the 133<sup>rd</sup> General Assembly to modify municipal income tax employer withholding rules for COVID-19 related work-from-home employees; and

WHEREAS, this proposal would repeal the emergency provision instructing Municipal Corporations such as the City of Warren, Ohio to continue withholding income tax at a taxpayer's place of work even if said taxpayer is currently working from home in another local jurisdiction due to the Novel Coronavirus Pandemic until thirty days after the end of Governor DeWine's declaration of emergency; and

WHEREAS, Ohio cities rely on municipal income tax as their primary source of revenue to fund essential services such as public health and safety, police and fire services, utilities and critical infrastructure; and

WHEREAS, the repeal of Section 29 of Ohio House Bill 197 would hurriedly and radically change the long-standing municipal income tax collection structure throughout the entire State of Ohio during the ongoing COVID-19 pandemic which will result in a myriad of unintended consequences through the State of Ohio's entire municipal income tax system, causing a substantial loss of revenue that will impede the ability of municipalities to provide for the health, safety and welfare of municipal residents and businesses that will ultimately jeopardize the future of economic growth of the State of Ohio; and

WHEREAS, Ohio businesses would suffer the added administrative burden of tracking, reporting and remitting municipal income tax based on employee's work-from-home locations; NOW THEREFORE

BE IT RESOLVED by the Council of the City of Warren, State of Ohio:

Section 1: That the Administration and Council of the City of Warren strongly and vigorously urge the Ohio General Assembly to not pass any legislation for the repeal of Section 29 of Ohio House Bill 197 of the 133<sup>rd</sup> General Assembly to modify municipal income tax employer withholding rules for COVID-19 related work-from-home employees.

Section 2: That the Administration and Council of the City of Warren advises the Ohio General Assembly and the Administration of Governor DeWine to establish a taskforce to study the effects of the COVID-19 pandemic on the future of the municipal income tax in Ohio before further action is taken regarding Section 29 of Ohio House Bill 197 of the 133<sup>rd</sup> General Assembly.

Section 3: That this Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare and for the further reason to maintain the primary source of revenue to fund essential services, utilities and critical infrastructure in the City of Warren. WHEREFORE, this Resolution shall go into immediate effect.

Passed in Council this 24<sup>TH</sup> day of November, 2020.

SIGNED: [Signature] ATTEST: [Signature]  
PRESIDENT OF COUNCIL CLERK

FILED WITH THE MAYOR: 11-25-2020

DATE APPROVED: 11-30-2020

[Signature]  
MAYOR, CITY OF WARREN, OHIO