

PASSED: October 9, 2017  
BY: Hattenbach

RESOLUTION NO. 2017-33

A RESOLUTION TO AUTHORIZE THE VILLAGE MANAGER TO JOIN A  
COALITION OF MUNICIPALITIES RETAINING SPECIAL COUNSEL FOR  
PURPOSES OF INITIATING LITIGATION TO CHALLENGE THE  
CONSTITUTIONALITY OF AMENDMENTS TO CHAPTER 718 OF THE OHIO  
REVISED CODE RELATING TO MUNICIPAL INCOME TAX

**WHEREAS**, the Village of Amberley recognizes, as a home rule power of local self-government, that municipal income tax administration and collection is vital to the health, safety and welfare of the municipality;

**WHEREAS**, the Village of Amberley relies on the revenue from effective municipal income tax administration and collection to provide the services that maintain the health, safety and welfare of the municipality;

**WHEREAS**, the Ohio General Assembly has attempted to assert control over the administration and collection of municipal income taxes by claiming that a municipality has no authority to impose an income tax unless it adopts a code in strict compliance with R.C. Chapter 718;

**WHEREAS**, the established law of Ohio is clear that any such preemption of municipal income tax codes by the State of Ohio violates the Ohio Constitution and home rule provisions that allow a municipal corporation the right to administer and enforce its own municipal income tax;

**WHEREAS**, more specifically, the State of Ohio has enacted H.B. 5 in 2014 comprehensively rewriting the entire municipal income tax law and H.B. 49 in 2017 authorizing centralized collection by the State of Ohio of municipalities' net profits taxes;

**WHEREAS**, the Village of Amberley desires to assert its home rule authority to control the administration and collection of the municipal income tax, in order to provide for the health, safety and welfare of the municipality;

**NOW, THEREFORE, BE IT ORDAINED BY THE** Council of Amberley Village, State of Ohio, seven (7) members elected thereto concurring:

**SECTION 1:** The Village Manager is authorized to expend up to \$1,000 for legal fees and costs to join a coalition of municipalities being formed for the purpose of initiating litigation to challenge the constitutionality of amendments to Chapter 718 of the Ohio Revised Code contained in H.B. 5 and H.B. 49 and retain the law firm of Frost Brown Todd LLC as special counsel for the coalition of municipalities.

**SECTION 2:** This Resolution shall be in force and become effective from and after the earliest period allowed by law.

Passed this 9<sup>th</sup> day of October 2017.

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Mayor Thomas C. Muething

Attest:

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Nicole Browder, Clerk of Council

Resolution Vote:

Moved: Hattenbach Second: Conway

I, Clerk of Council of Amberley Village, Ohio, certify that on the \_\_\_\_ day of October 2017, the forgoing Resolution was published pursuant to Article IX of the Home Rule Charter by posting true copies of said Resolution at all of the places of public notice as designated by Sec. 31.40(B), Code of Ordinances.

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Nicole Browder, Clerk of Council