VILLAGE OF CRESTON
ORDINANCE NO. 2024-23

AN ORDINANCE OF THE VILLAGE OF CRESTON, WAYNE AND MEDINA COUNTY, OHIO, AMENDING THE MUNICIPAL TAX CODE SECTION 35.062 AND DECLARING AN EMERGENCY.

WHEREAS, the Village of Creston previously determined the necessity to implement a Municipal Income Tax and adopted the Municipal Income Tax Code and its subsequent amendments and;

WHEREAS, the Village of Creston periodically reviews the laws related to municipal income taxes and;

WHEREAS, the State of Ohio recently adopted HB 33, the Operating Appropriations for Fiscal Years 2024-2025, which made several changes to the Ohio Revised Code municipal taxation portions and;

WHEREAS, after review and recommendations certain changes to the Village's Municipal Tax Code are necessary to be compliant and consistent with the changes in the Ohio Revised Code and the Council of the Village of Creston recommends and supports these changes.

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF CRESTON, WAYNE AND MEDINA COUNTY, OHIO THAT:

1. That the following amendments to the Village of Creston Municipal Tax Code Section 36.062(I) is hereby enacted as follows:

(1) As used in this division:
(1)(d)(ii) If no reporting location exists in this state for an employee or owner under division (I)(1)(d)(i) of this section, the reporting location in this state at which the employee's or owner's supervisor regularly or periodically reports during the taxable year;

(1)(d)(iii) If no reporting location exists in this state for an employee or owner under division (I)(1)(d)(i) or (ii) of this section, the location that the taxpayer otherwise assigns as the employee's or owner's qualifying reporting location, provided the assignment is made in good faith and is recorded and maintained in the taxpayer's business records. A taxpayer may change the qualifying reporting location designated for an employee or owner under this division at any time.

(I)(3) For the purpose of calculating the ratios described in division (A) of this section, all of the following apply to a taxpayer that has made the election described in division (I)(2):

(a) For the purpose of division (A)(1) of this section, the average original cost of any tangible personal property used by a qualifying remote employee or owner at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

(b) For the purpose of division (A)(2) of this section, any wages, salaries, and other compensation paid during the taxable period to a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

(c) For the purpose of division (A)(3) of this section, and notwithstanding division (D) of this section, any gross receipts of the business or profession from services performed during the taxable period by a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

(I)(4) Nothing in this division prevents a taxpayer from requesting, or a tax administrator from requiring, that the taxpayer use, with respect to all or a portion of the income of the taxpayer, an alternative apportionment method as described in division (B) of this section. However, a tax administrator shall not require an alternative apportionment method in such a manner that it would require a taxpayer to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in that municipal corporation.

2. Any provision or section of Chapter 35 not specifically amended herein shall remain in full force and effect.

3. That it is found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were taken in conformance with applicable open meetings laws and that all deliberations of this Council and of any committees that resulted in those formal actions were in compliance with all legal requirements including any applicable open meeting requirements.

4. This Ordinance is hereby declared to be an emergency measure necessary for the preservation of the public peace, health, safety and welfare of the Village of Creston and its inhabitants; the specific reason for the emergency is be compliant and consistent with changes to the Ohio Revised Code. Therefore this Ordinance shall take become effective January 1, 2024.

Passed: August 5, 2024

____
Brenda Norris, Mayor

____
Jennifer Webb, Fiscal Officer