



## Legislation Text

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**File #: O-137-20, Version: 1**

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TMC Chapter 1905  
Finance-Taxation  
Thomas Skrobola (x1648)  
(Revised)

**Enacting a new section of Chapter 1905 of the Toledo Municipal Code, "Income Tax" to extend the filing and payment dates for taxpayers by the same period as any federal income tax extension granted in response to COVID-19 disease outbreak; and declaring an emergency.**

**SUMMARY & BACKGROUND:**

On March 14, 2020, Ohio Governor Mike DeWine declared a state of emergency in response to COVID-19 disease followed by Toledo Mayor Wade Kapszukiewicz's declaration of a state of emergency on March 18, 2020, both recognizing the detrimental impact the disease will have on Ohio and Toledo taxpayers. Subsequently, the Ohio General Assembly on March 25, 2020 passed and enacted HB 197 ("COVID Emergency Bill"), which made various changes to Ohio law to deal with the effect of this pandemic on Ohioans, including extending tax payment and filing deadlines for certain municipal income taxes. In order to be consistent with the adjustments made by the governments of the United States of America and State of Ohio, the City of Toledo will extend its income tax filing and payment deadline by enacting a new section to the Toledo Municipal Income Tax Code. These changes are effective immediately.

NOW, THEREFORE, Be it ordained by the Council of the City of Toledo:

SECTION 1. That a new Section 1905.051 of the Toledo Municipal Code is enacted to read as follows:

**1905.051 Return and Payment of Tax During COVID-19 State of Emergency**

Notwithstanding anything to the contrary in this Chapter, any taxpayer who is eligible for a federal income tax extension pursuant to a notice issued by the Secretary of the Treasury of the United States under section 7508A of the Internal Revenue Code, or pursuant to an act of Congress, in response to the COVID-19 disease outbreak shall receive an equivalent extension of time in which to file any return, report, or other tax document prescribed by this Chapter and an equivalent extension of time to make any payment of taxes described in this Chapter. No penalties or interest in connection with those taxes shall accrue during the extension period.

SECTION 2. That this Council finds and determines that all formal actions of this Council concerning and relating to the passage of this ordinance were taken, and all deliberations of this Council and of any of its committees that resulted in such formal action were held, in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 3. That this Ordinance is declared to be an emergency measure and shall be in force and effect from and after its passage. The reason for the emergency lies in the fact that same is necessary for the immediate preservation of the public peace, health, safety, and property and for the further reason that this

Ordinance must be immediately effective in order to provide taxpayers with immediate relief due to COVID-19.

Vote on emergency clause: yeas \_\_\_\_\_, nays \_\_\_\_\_.

Passed: \_\_\_\_\_, as an emergency measure: yeas \_\_\_\_\_, nays \_\_\_\_\_.

Attest: \_\_\_\_\_  
Clerk of Council

\_\_\_\_\_  
President of Council

Approved: \_\_\_\_\_

\_\_\_\_\_  
Mayor

I hereby certify that the above is a true and correct copy of an Ordinance passed by Council

\_\_\_\_\_.

Attest: \_\_\_\_\_  
Clerk of Council