



Legislation Details (With Text)

File #: R-153-21 **Version:** 1 **Name:**
Type: Resolution **Status:** Approved
File created: 3/19/2021 **In control:** City Council
On agenda: 3/30/2021 **Final action:** 3/30/2021
Title: Resolution expressing strong opposition to HB 157, which would repeal the state's temporary municipal income tax withholding policy established during the COVID-19 pandemic; and declaring an emergency.

Sponsors:

Indexes:

Code sections:

Attachments:

Date	Ver.	Action By	Action	Result
3/30/2021	1	City Council	Dispense with the rules of Council requiring...	Pass
3/30/2021	1	City Council	declare emergency	Pass
3/30/2021	1	City Council	adopted	Pass

Councilwoman Moline

Resolution expressing strong opposition to HB 157, which would repeal the state's temporary municipal income tax withholding policy established during the COVID-19 pandemic; and declaring an emergency.

WHEREAS, the COVID-19 pandemic has created a situation where many places of employment have required or permitted employees to work from home for the safety of the employees and their families and to slow the spread of COVID-19 throughout the community; and

WHEREAS, House Bill 197 adopted on March 27, 2020, in part, clarified municipal income tax withholding rules for individuals working from home during the COVID-19 pandemic, providing that employees working from home during the pandemic are considered to be working at their regular place of work, allowing employers to continue withholding municipal income taxes based on principal place of work, rather than where they actually are working during the pandemic; and

WHEREAS, Toledo City Council has been advised that on Wednesday, March 10, the Ohio House Ways and Means Committee held a second hearing for all testimony on HB 157, which would repeal Section 29 of HB 197, effectively repealing the state's municipal income tax withholding policy during the COVID-19 pandemic; and

WHEREAS, if this bill were to become law, both municipalities and businesses would immediately experience substantial impacts. The repeal of this provision would create an immediate budget destabilization for municipalities and would also impact businesses with the administrative burden of tracking, reporting, and remitting income taxes based on employees' work-from-home locations, increasing the cost of doing business

in Ohio municipalities; NOW, THEREFORE,

Be it resolved by the Council of the City of Toledo:

SECTION 1. That Toledo City Council strongly opposes HB 157 and urges all members of the General Assembly to continue to support the temporary income tax withholding rules as established in HB 197.

SECTION 2. That the Clerk of Council is hereby authorized and directed to forward a certified copy of this resolution to Governor Mike DeWine of the State of Ohio, forward a certified copy to the Clerk of the Ohio House of Representatives and request that he forward a copy to each of the duly elected State Representatives and also forward a certified copy of this resolution to the Clerk of the Ohio Senate and request that he forward a copy to each of the duly elected State Senators.

SECTION 3. That all formal actions concerning and relating to the passage of this Resolution were passed in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

SECTION 4. That this Resolution is declared to be an emergency measure and shall take effect and be in force from and after its adoption. The reason for the emergency lies in the fact that this Resolution is necessary for the immediate preservation of the public peace, health, safety and property; and for the further reason that immediate action is necessary in order to authorize a resolution indicating the support of Toledo City Council on a matter of great importance to the City in a timely manner which shall take effect immediately upon passage.

Vote on emergency clause: yeas _____, nays _____.

Adopted: _____, 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 a Resolution adopted by Council _____.

Attest: _____
Clerk of Council