

**A RESOLUTION BY THE COUNCIL OF THE VILLAGE OF MINERVA PARK OPPOSING
THE STATE OF OHIO OR ANY OTHER THIRD-PARTY CENTRAL COLLECTION ENTITY
FROM TAKING CONTROL OF MUNICIPAL INCOME TAX COLLECTION, AND
DECLARING AN EMERGENCY**

WHEREAS, during recent communications by Governor John Kasich, Lieutenant Governor Mary Taylor, and Ohio Tax Commissioner Joe Testa, it has been proposed that the State of Ohio Department of Taxation or assign take over or assign collection of municipal income taxes, and

WHEREAS, although the current pending legislation does not contain any provision for the State or third-party to take control of or administer municipal income taxes, state legislators may be asked to amend legislation before final consideration; and

WHEREAS, income tax is a large source of revenue for the Village of Minerva Park; and

WHEREAS, Council believes, with the reductions in Local Government Fund, that the Village of Minerva Park would incur an additional loss of revenue caused by centralized collection of income tax, at an increased cost for any administrative fees collected by the State; and

WHEREAS, the Village of Minerva Park is best positioned to identify individuals and businesses as they move in and out of the Village and believes the personalized administrative services the Village provides residents and businesses, including but not limited to assisting with local tax returns, responding to taxpayers' questions, and quickly resolving compliance issues would be disrupted greatly by centralized collection; and

WHEREAS, businesses currently have a central means to file their municipal taxes electronically through the Ohio Business Gateway.

NOW, THEREFORE, be it resolved by the Council of the Village of Minerva Park, Franklin County, State of Ohio, that:

- Section 1. Council for the Village of Minerva Park hereby declares its opposition to any effort by the State of Ohio or any third-party to take over the collection of municipal taxes in Ohio.
- Section 2. With this resolution, Council for the Village of Minerva Park urges the Governor and state legislators to reject and oppose any amendment to pending bills or introduction of new legislation that proposes to transfer collection and/or control of municipal taxes to the State of Ohio Department of Taxation or to any third-party and to recognize the reduced revenue and increased costs centralized income tax collection would have on the Village of Minerva Park.
- Section 3. The Fiscal Officer is hereby directed to forward a copy of this Resolution to the Governor, Lieutenant Governor, Ohio Tax Commissioner, State Senator, and State Representative.
- Section 4. All prior legislation, or any parts thereof, which is/are inconsistent with this resolution is/are hereby repealed as to the inconsistent parts thereof.
- Section 5. Council declares this to be an emergency measure necessary for the health, safety and welfare of the residents of Minerva Park, such emergency arising out of the need to immediately express Council's concerns to its state officials. Wherefore, this resolution shall take effect and shall be in force upon its passage.

Lynn Eisentrout, Mayor, Village of Minerva Park

First Reading: March 12, 2012
Second Reading: April 9, 2012
Third Reading: May 14, 2012
Passed: May 14, 2012

Attest Nancy White, Fiscal Officer,
Village of Minerva Park

Reviewed by Counsel