A RESOLUTION

Declaring the Intent and Resolve of the Commission to Enact Uniform Provisions in the City of Dayton Tax Ordinances upon Revision of Chapter 718 of the Ohio Revised Code and Declaring an Emergency.

WHEREAS, The lack of uniformity in the tax codes of municipalities in the State of Ohio may result in confusion to taxpayers, cost to business and loss of revenue to municipalities; and

WHEREAS, Municipalities in southwestern Ohio have taken the initiative to identify areas of non-conformity in their tax codes and have worked diligently with local CPAs to resolve differences in code provisions; and

WHEREAS, The Greater Dayton Mayors and Managers Association has issued a proposal for municipalities in southwestern Ohio to enact a uniform tax code, a copy of which is attached hereto as Exhibit A, “Proposal for Municipal Tax Uniformity”; and

WHEREAS, Certain provisions of the proposed uniform tax code require prior action by the Ohio General Assembly to insure an orderly adoption among municipalities; and

WHEREAS, The proposal has adopted the extremely important principle of revenue neutrality, the principle upon which any effective solution must be constructed; and

WHEREAS, In order for the Ohio General Assembly to be advised not only of the City of Dayton’s pledge and intent to foster intergovernmental co-operation but also to expedite the adoption of a uniform code as soon as possible, and for the immediate preservation of the public peace, property, health and safety, this resolution must be effective at an early date; now, therefore,

BE IT RESOLVED BY THE COMMISSION OF THE CITY OF DAYTON:

Section 1. That the Commission of the City of Dayton hereby declares its intent and resolve to enact uniform provisions in its tax ordinances in accordance with the proposals stated in Exhibit A attached hereto upon revision of Chapter 718 of the Ohio Revised Code as recommended in Exhibit A.
Section 2. The Commission encourages the Ohio General Assembly to be expeditious in revising Chapter 718 of the Ohio Revised Cod in accordance with the proposals stated in Exhibit A and maintaining revenue neutrality.

Section 3. The Commission further encourages other municipalities in southwestern Ohio to declare their intent and resolve to enact the uniform tax provisions proposed in Exhibit A upon revision of Chapter 718 of the Ohio Revised Code.

Section 4. For the reasons stated in the preamble hereof, the Commission declares this resolution to be an emergency measure which shall take effect immediately upon its adoption.

Section 5. The Clerk of the Commission is directed to provide a copy of this resolution to all members of the Ohio General Assembly representing electors in the City of Dayton.

Adopted by the Commission...July 11, 2012
Signed by the Mayor...July 11, 2012

Mayor of the City of Dayton, Ohio

Attest:

Rashida Learned
Clerk of the Commission

Approved as to form:

City Attorney