

CITY OF HUBER HEIGHTS
STATE OF OHIO

ORDINANCE NO. 2023-O-2616

AMENDING CERTAIN SECTIONS OF PART ONE, ADMINISTRATIVE CODE, CHAPTER 192 OF THE CITY CODE OF HUBER HEIGHTS.

WHEREAS, as a result of recently enacted amended Sub. H.B. 33, the City must amend its Income Tax Ordinance pertaining to the City imposing and abating a penalty for failure to timely file a tax return.

NOW, THEREFORE, BE IT ORDAINED by the City Council of Huber Heights, Ohio that:

Section 1. Part One, Administrative Code, Chapter 192 – Income Tax, Section 192.10 – Penalties, Interest, Fees, And Charges is hereby amended to read as follows:

(C) The Municipality shall impose on a taxpayer, employer, any agent of the employer, and any other payer, and will attempt to collect, the interest amounts and penalties prescribed in this section when the taxpayer, employer, any agent of the employer, or any other payer for any reason fails, in whole or in part, to make to the Municipality timely and full payment or remittance of income tax, estimated income tax, or withholding tax or to file timely with the Municipality any return required to be filed.

(4) With respect to returns other than estimated income tax returns, the Municipality shall impose a penalty not exceeding \$25.00 for each failure to timely file each return, regardless of the liability shown thereon, except that the Municipality shall abate or refund the penalty assessed on a taxpayer's first failure to timely file a return after the taxpayer files that return.

Section 2. All other provisions of Chapter 192 and Section 192.10 not amended hereby remain in full force and effect.

Section 3. It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of this Council and that all deliberations of this Council and of any of its Committees that resulted in such formal action were in meetings open to the public and in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

Section 4. This Ordinance shall go into effect upon its passage as provided by law and the Charter of the City of Huber Heights.

Passed by Council on the 23rd day of October, 2023;
7 Yeas; 0 Nays.

Effective Date: November 23, 2023

AUTHENTICATION:

Clerk of Council

Mayor

Date

Date