

CITY OF BROOK PARK, OHIO

P/C 4-20-21 Introduced  
CA \_\_\_\_\_  
1st R 4-20-21  
2nd R \_\_\_\_\_  
3rd R \_\_\_\_\_  
B/C \_\_\_\_\_

RESOLUTION NO. 6-2021

INTRODUCED BY: C/W + MAYOR GANNELLA

**A RESOLUTION OPPOSING SUB. HOUSE BILL 157  
AMENDING THE LAW REGARDING WITHHOLDING MUNICIPAL EARNED INCOME TAX  
FOR THOSE WORKING VIRTUALLY AND/OR AT HOME, AND DECLARING AN  
EMERGENCY**

**WHEREAS**, the Mayor and Council of the City Brook Park have been advised that on Tuesday, April 13 at 1:00 p.m., the Ohio House Ways and Means Committee adopted a substitute bill for HB 157, which would repeal the state's municipal income tax withholding policy during the COVID-19 pandemic; and

**WHEREAS**, the Mayor and Council of the City of Brook Park are informed that **Sub. HB 157** would removes the language in Sec. 29 of HB 197 that treated wages earned by employees temporarily working from home during the Governor's declaration emergency as taxable to the principal place of work; and

**WHEREAS**, the intent of the Sec. 29 of HB 197 was for employer withholding and liability for the employee to be taxable for the city where the principle place of work is located; and

**WHEREAS**, businesses will suffer the additional administrative burden of having to certify each employee requesting a refund for the duration of the time they worked from home by tracking when and where every employee worked for both 2020 and 2021; and

**WHEREAS**, **Sub. HB 157** could cause cities to issue a substantial amount of refunds to employees working from home during the emergency. Issuing refunds for a closed tax year could be devastating to municipalities, who were protected by the language in Sec 29 of HB 197; and

**WHEREAS**, the courts should decide on the issue regarding refunds; and

**WHEREAS**, **Sub. HB 157** allows the employer to determine the principle place of work for each employee during the declaration of emergency and may cause a further reduction in tax revenues; and

**WHEREAS**, municipalities would also face the added financial burden of taxpayers receiving money they have already taken as credit against their resident tax liability. Taxes for 2020 have already been filed and residents have already taken credits for taxes they paid to the principle place of work. **Sub. HB 157** would allow those same taxpayers to go back and file for refunds against municipalities where their principle place of work is located; and

**WHEREAS**, **Sub. HB 157** does not allow the wages earned at the employee's home from creating a filing requirement to file a municipal net profit return; and

**WHEREAS**, **Sub. HB 157** would not allow the assessment of tax, penalties and interest by the resident city taxing jurisdiction for failure to properly withhold to their jurisdiction during the emergency, which would

have a negative impact on cities to enforce their tax ordinances.

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by HON. MAYOR GAMMELLA and COUNCIL OF BROOK PARK, OHIO, two-thirds (2/3) or more of the members elected thereto concurring:

**Section 1:** That the government of Brook Park continuously incorporated for past SIXTY YEARS, urges the Ohio General Assembly not to support nor enact Sub. House Bill 157.

**Section 2:** That a duly executed and inscribed copy of this RESOLUTION shall be made a part of the official record of the COUNCIL and MAYOR OF BROOK PARK in order that due notice of its adoption shall be given to the residents of this community, GOVERNOR HON. MIKE DEWINE, REPRESENTATIVE HON. BRIDE ROSE SWEENEY and SENATOR HON. NICKIE J. ANTONIO.

**Section 3:** It is found and determined that all formal actions of this Council concerning and relating to the adoption of this RESOLUTION were adopted in an open meeting of the 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, in compliance with all legal requirements, including §121.22 of the Revised Code of the State of Ohio.

**Section 4:** This RESOLUTION is hereby declared to be an emergency measure immediately necessary for the preservation of the public peace, health, safety, and welfare of said City, and to oppose Sub. House Bill 157 Amending the Law Regarding Withholding Municipal earned Income Tax for Those Working Virtually and/or at Home; therefore, provided this Resolution receives the affirmative vote of at least (5) members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, from and after the earliest period allowed by law.

PASSED:

April 29, 2021

M. P. Kumbho  
PRESIDENT OF COUNCIL

ATTEST:

Michelle Blazak  
Clerk of Council

APPROVED:

[Signature]  
MAYOR

**CERTIFICATE**

Michelle Blazak, Clerk of Council, of the City of Brook Park, Ohio, do hereby certify that the foregoing is a true and accurate copy of Ordinance/Resolution

No. 6-2021 passed on the 29 day of April 2021 by said council.

Michelle Blazak  
Clerk of Council

4/29/21  
DATE

I, Michelle Blazak, Clerk of Council for the City of Brook Park, State of Ohio, do hereby certify that there is no newspaper of general circulation in the municipality and that publication of the foregoing ordinances/resolutions was made by posting true copies at five of the most public places in said municipality as determined by Ordinance No. 4838-1975; location: City Hall 6161 Engle Road, Police Station 17401 Holland Road, #2 Fire Station 22530 Ruple Parkway, #3 Fire Station 17401 Holland Road, Brook Park Library 6165 Engle Road, for a period of fifteen days.

commencing April 29, 2021  
Michelle Blazak  
MICHELLE BLAZAK  
Clerk of Council

Yea	Nay
<input checked="" type="checkbox"/>	<input type="checkbox"/>
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Troyer  
Mencini  
Orcutt  
Scott  
Schmuck  
Poindexter  
Salvatore

I HEREBY APPROVE THE WITHIN INSTRUMENT AS TO LEGAL FORM AND CORRECTNESS

DIRECTOR - AV