

**Code Change Fact Sheet**

This fact sheet must be attached to any ordinance in Legistar that is proposing to amend Columbus City Codes. It should also be circulated among Councilmember offices prior to submitting an ordinance in Legistar.

It is also a standard practice that Council will not consider any code changes that have not been previously reviewed and approved by the City Attorney's office. Drafters should ensure that the City Attorney's office has approved a final version of a proposed code change prior to circulating this fact sheet to Councilmember offices.

**Drafter:** Rasheda Hansard      **Department:** City Auditor, Income Tax Division

**Email and Phone:** [rdhansard@columbus.gov](mailto:rdhansard@columbus.gov), 614-645-7552

**Columbus City Code Title Being Amended/Created/Repealed:**

To amend various sections of Chapter 362 of the Columbus City Codes to bring the Code into conformity with changes made by the 136th General Assembly enacted House Bill (H.B.) 96, the State's general operating appropriations bill for the biennium, which modified the Ohio Revised Code Chapter 718 in several ways that necessitate modifications to the Columbus City Code. O.R.C. Section 718.04(A) provides that a municipal corporation that levies an income tax may not enact code provisions that conflict with Ohio Revised Code Chapter 718. Accordingly, sections 362.03, 362.053, 362.091, 362.096, 362.14 and 362.19 of the Columbus City Code require amendment for compliance with the Ohio Revised Code.

**What is the overall purpose of this code change? Summarize the general themes of the code change(s) and the need for these changes. Please utilize language and descriptors that would be easily**



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*understandable by the general public.*

Section 362.03

H.B. 96 amended R.C. Section 718.01 by updating the definition of “exempt income” to include “armed forces” to have the same meaning as in 10 U.S.C 101. § R. C. 718.01(C)(1). By defining “exempt income” to include “armed forces” to have the same meaning as in 10 U.S.C 101 the Ohio Revised Code adds the United States Space Force and Coast Guard as members of the armed forces, reserve components, and any state’s national guard. Therefore, the definition of exempt income contained in 362.03(K)(1) must be amended to bring it into conformity with R.C. Chapter 718, as amended by H.B. 96.

Section 362.053

H.B. 96 amended R.C. Section 718.031 to make several language updates related to taxation of video lottery winning by striking reference to “lottery sport gaming” and replacing such references with “video lottery terminal” and “video lottery sales agent” where applicable. Therefore, sections 362.053, 362.053(A)(2), 362.053(D), 362.053(D)(4) and 362.053(H) must be amended to bring the language into conformity with R.C. Chapter 718, as amended by H.B. 96.

Section 362.091

H.B. 96 amended R.C. Section 718.05 to align the due date of annual business net profit returns to the related federal income tax due date when the due date for a taxpayer’s annual federal income tax return originally falls after the fifteenth (15) day of the fourth (4) month following the end of the taxpayer’s taxable year. Therefore, section 362.091(G)(1)(b) must be amended to bring the language into conformity with R.C. Chapter 718, as amended by H.B. 96.

Section 362.096

H.B. 96 amended R.C. Section 718.12 to clarify that for tax returns filed on a valid extension, the time to file a corresponding civil action is the three (3) years after the related tax return’s extended due date, or the filing date of the return, whichever is later. Therefore, section 362.096(B)(1) must be amended to bring the language into conformity with R.C. Chapter 718, as amended by H.B. 96.

Section 362.14



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H.B. 96 amended R.C. Section 718.13 to add a section which authorizes a municipality to provide income tax revenue information from a transformational major sports facility mixed use project the Ohio Department of Taxations and fiscal officer a governmental agency owning some or all of the facility located within the facility project district. Therefore, section 362.13 must be amended to add division (C) to bring the section into conformity with R.C. Chapter 718, as amended by H.B. 96.

Section 362.19

H.B. 96 amended R.C. Section 718.19 to clarify that refund requests must be filed within three (3) years after the related tax return, including any valid extension, was due or paid, whichever is later. Therefore, division 362.19(A)(1)(a)(i) must be amended to bring the language into conformity with R.C. Chapter 718, as amended by H.B. 96.

**Why is this code change needed?** *Examples: Correcting a drafting error; bringing code into alignment with changes to state law. For other policy changes, it may be necessary to provide a much more in-depth rationale in the section.*

The amendments to Chapter 362 are needed to bring the current City Code in alignment with changes to state law.

**What would be the impact of not adopting this code change?**

Failure to update the city codes to include the new state law requirements may jeopardize the City's ability to levy its income tax pursuant to R.C. 718.04(F).

**Are there any operating or capital budget cost/savings implications for this code change?** *These may be direct or indirect, and please also note any long-term impact.*

The definition of exempt income is expanded; taxpayers will have a longer period of time to file request for tax refunds; the tax administrator will have a longer period of time to issue a municipal income tax assessment

**Describe the community engagement process regarding this code change. What residents, impacted parties, and constituents may be affected? Have they been engaged, and how so? How was their feedback incorporated (or not incorporated) into this code change?**



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The changes are a result of the State Biennial Operating Budget and the public engagement for these changes are based on that process.

**Will this code change take effect with the ordinance, or is there a delayed effective date?**

Yes, the code change will take effect with the ordinance.



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