



City of Columbus

Office of City Clerk
90 West Broad Street
Columbus OH 43215-9015
columbuscitycouncil.org

Legislation Text

File #: 0012-2026, **Version:** 1

HB 96, 136th General Assembly, the State's Biennial Budget Bill, includes various amendments to Ohio Revised Code Chapter 718 which covers Ohio's municipal income tax system.

Under continuing law, Ohio municipalities are required to follow the dictates of state law as to municipal income tax matters as set forth in Revised Code Chapter 718. Revised Code 718.04(F) specifically states (in part) that "[n]othing in this chapter authorizes a municipal corporation to levy a tax on income, or to administer or collect such a tax *** contrary to the provisions and limitations specified in this chapter. The Ohio Supreme Court recognized the propriety of the General Assembly's limiting authority in *Athens v. McClain*, 163 Ohio St.3d 61, 2020-Ohio-5146 holding that "the General Assembly's authority to limit the power of municipalities to tax allows it *** to require that such taxes be imposed in strict accordance with the terms dictated by legislation passed by the General Assembly."

HB 96, 136th General Assembly, amended and enacted new codified statutes within Revised Code Chapter 718-the purpose of this Ordinance is to amend existing sections 362.03, 362.053, 362.091, 362.096, 362.14, and 362.19 of Chapter 362 to bring them into alignment with the Revised Code changes.

FISCAL IMPACT: No funding is required for this legislation.

To amend existing sections 362.03, 362.053, 362.091, 362.096, 362.14, and 362.19 of Chapter 362 of the Columbus City Codes to include amendments and enactments required by HB 96, 136th General Assembly, concerning municipal income taxation. (\$0.00)

WHEREAS, HB 96, 136th General Assembly, has amended and enacted new codified statutes within Ohio Revised Code Chapter 718 concerning municipal income taxation; and

WHEREAS, the Act requires that certain of the amendments and enactments are effective for municipal taxable years ending on and after September 30, 2025; and

WHEREAS, it has become necessary in the usual daily operation of the City Auditor's Office to amend and enact several statutes with City Code Chapter 362 to align with amendments within Revised Code Chapter 718, **NOW THEREFORE**,

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF COLUMBUS:

SECTION 1. That sections 362.03, 362.053, 362.091, 362.096, 362.14, and 362.19 of Chapter 362 are hereby amended as follows;

SEE ATTACHMENT

SECTION 2. That existing sections 362.03, 362.053, 362.091, 362.096, 362.14, and 362.19 of Chapter 362 of the Columbus City Codes are hereby repealed.

SECTION 3. That this Ordinance shall take effect and be in force from and after the earliest period allowed by law.