

ORDINANCE NO. OR15-25

AN ORDINANCE BY THE TROTWOOD CITY COUNCIL AMENDING THE FOLLOWING SECTIONS OF CHAPTER 184 OF THE CITY OF TROTWOOD CODES OF ORDINANCES, EFFECTIVE JANUARY 1, 2026, AND DECLARING AN EMERGENCY: SECTIONS 184.03 “DEFINITIONS”; 184.053 “COLLECTION AT SOURCE; CASINO AND VLT AND SPORTS GAMING WINNINGS”; 184.091 “RETURN AND PAYMENT OF TAX”; 184.096 “REFUNDS”; 184.14 “CONFIDENTIALITY”; 184.19 “ACTIONS TO RECOVER; STATUTE OF LIMITATIONS”; 184.26 “FILING OF ANNUAL RETURN; REMITTANCE; DISPOSITION OF FUNDS”; 184.30 “DECLARATION OF ESTIMATED TAXES”; 184.32 “ASSESSMENTS AGAINST TAXPAYER; AND 184.33 “REFUND APPLICATIONS.”

WHEREAS, the Home Rule Amendment of the Ohio Constitution, Article XVIII, Section 3, provides that “Municipalities shall have authority to exercise all powers of local self-government,” and the municipal taxing power is one of such powers of local self-government delegated by the people of the State to the people of municipalities; and

WHEREAS, Article XIII, Section 6 of the Ohio Constitution provides that the General Assembly may restrict a municipality’s power of taxation to the extent necessary to prevent abuse of such power, and Article XVIII, Section 13 of the Ohio Constitution states that “laws may be passed to limit the powers of municipalities to levy taxes and incur debts for local purposes;” and

WHEREAS, the General Assembly has determined that it is necessary and appropriate to comprehensively review and amend Chapter 718 of the Ohio Revised Code, setting forth statutory requirements for municipal income tax codes in Ohio; and

WHEREAS, more specifically, the General Assembly enacted Am. Sub. H.B. 96 in June of 2025, which was signed into law by Governor Mike DeWine on June 30, 2025; and

WHEREAS, the amendments to Ohio Revised Code Chapter 718 “Municipal Income Taxes” that are addressed herein became effective on September 30, 2025; and

WHEREAS, upon a detailed review of Am. Sub. H.B. 96 and the City of Trotwood Codes of Ordinances, City Council hereby finds this Ordinance complies with the bill changes prescribed by Am. Sub. H.B. 96, which are codified in Chapter 718 of the Ohio Revised Code; and

TROTWOOD, OHIO 45426

3035 OLIVE ROAD

CITY OF TROTWOOD

WHEREAS, for the immediate preservation of the public peace, health, safety, and welfare of the residents of the City of Trotwood, and to maintain order in governmental operations, including the lawful and effective collection of municipal income tax, City Council has determined it necessary that this Ordinance take immediate effect.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF TROTWOOD, STATE OF OHIO:

SECTION I:

Sections 184.03 “Definitions”; 184.053 “Collection at Source; Casino and VLT and Sports Gaming Winnings; 184.091 “Return and Payment of Tax”; 184.096 “Refunds”; 184.14 “Confidentiality”; 184.19 “Actions to Recover; Statute of Limitations; 184.26 “Filing of Annual Return; Remittance; Disposition of Funds”; 184.30 “Declaration of Estimated Taxes”; 184.32 “Assessments Against Taxpayer”; and 184.33 “Refund Applications” of Chapter 184 of the Trotwood Codes of Ordinances are hereby amended, effective January 1, 2026, as set forth in Exhibit A attached hereto and incorporated herein by reference, with additions in **bold** and underscored and deletions in ~~striketrough~~.

SECTION II:

It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council, and that any and all deliberations of this Council that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements, including but not limited to Section 121.22 of the Ohio Revised Code.

SECTION III:

In accordance with Section 4-6 of the Charter of the City of Trotwood, State of Ohio, this Ordinance shall take effect immediately upon its adoption by Council for the immediate preservation of the public peace, health, safety, and welfare of the residents of the City of Trotwood, and to maintain order in governmental operations, including the lawful and effective collection of municipal income tax.

Passed this 1st day of December, 2025.

ATTEST:

APPROVED:

KARA B. LANDIS
CLERK OF COUNCIL

YVETTE F. PAGE
MAYOR

TYNA R. BROWN
VICE-MAYOR

CERTIFICATE OF RECORDING OFFICER

I, the undersigned, hereby certify that the foregoing is a true and correct copy of Ordinance No. **OR15-25** adopted by the Trotwood City Council at a regular scheduled meeting held on the **1st** day of **December, 2025**, and that I am duly authorized to execute this certificate.

Signed this _____ day of _____, _____.

CLERK OF COUNCIL