

ORDINANCE NO. 6-20

AN ORDINANCE ENCOURAGING AND REQUESTING THAT THE STATE TAX COMMISSIONER EXTEND THE FILING AND TAX PAYMENT DEADLINE FOR STATE AND MUNICIPAL INCOME TAX RETURNS FOR 90 DAYS AND DECLARING AN EMERGENCY

WHEREAS, on March 11, 2020, the World Health Organization announced that the COVID-19 outbreak to be a pandemic; and

WHEREAS, on March 13, 2020, President Donald Trump declared the outbreak of COVID-19 in the United States to be a national emergency beginning March 1, 2020; and

WHEREAS, on March 15, 2020, Ohio Governor Mike DeWine announced that the Ohio Department of Health issued an order to close all Ohio bars and restaurants to in-house patrons effective March 15, 2020, in response to the COVID-19 outbreak; and

WHEREAS, on March 16, 2020, Governor DeWine issued an executive order to grant the Ohio Department of Job and Family Services the authority to expedite requests for unemployment compensation in response to the economic effects of the COVID-19 outbreak; and

WHEREAS, on March 17, 2020, the U.S. Treasury Department announced its intention to delay the federal deadline of April 15, 2020 to pay taxes owed to the Internal Revenue Service by ninety days to curb the economic effects of the COVID-19 outbreak; and

WHEREAS, on March 18, 2020, Governor DeWine announced that the Ohio Department of Health issued an order to close all Ohio barbershops, hair salons, nail salons, and tattoo parlors effective March 18, 2020, in response to the COVID-19 outbreak; and

WHEREAS, this Council acknowledges and seeks to provide relief to those individuals who work in and own restaurants, bars, and salons, among others, who are negatively impacted by the ordered closure of operations; and

WHEREAS, pursuant to R.C. Section 718.05 the date for filing a City income tax return and paying the City income tax liability is tied by law to the date set for filing a State of Ohio income tax return; and

WHEREAS, pursuant to Section 183.094(E) of the codified ordinance of the City, if the State Tax Commissioner extends for all taxpayers the date for filing state income tax returns, a city taxpayer shall automatically receive an extension of time to file a City tax return; and

WHEREAS, this Council finds and determines that the City should extend by ninety days the deadline to make and file an income tax return to the City of Port Clinton in order to provide

economic relief for taxpayers, including but not limited to individuals impacted by the COVID-19 outbreak and government efforts to curb the spread of the disease in Ohio resulting in economic harm to the hospitality and salon sectors, among others.

NOW THEREFORE, BE IT ORDAINED by the Council of the City of Port Clinton, County of Ottawa and State of Ohio:

Section 1. This Council supports, encourages and requests the State Tax Commissioner to take action similar to the action of the Federal Internal Revenue Service, and extend for 90 days, until July 15, 2020, the filing deadline and payment deadline for filing all state income tax returns, and therefore, pursuant to R.C. 718.05, the filing deadline for all municipal income tax returns in Ohio.

Section 2. This Council urges the City Tax Commissioner to contact the State of Ohio Tax Commissioner to inform him of the action of this council, and that she further consider the intent and actions of this Council for extending the filing deadline for 2019 City income tax returns when enforcing and reviewing City income tax returns filed for the 2019 tax year.

Section 3. This Council finds and determines that all formal actions of this Council and any of its committees concerning and relating to the passage of this Ordinance were taken in an open meeting of this Council or committees, and that all deliberations of this Council, and any of its committees, that resulted in those actions were in meetings open to the public, in compliance with the law.

Section 4. This Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of the City, and for the further reason that in order to promote the economic security of the public during the COVID-19 outbreak, it is necessary to immediately provide relief to taxpayers and to authorize the postponement of the City's income tax filing deadline of April 15, 2020, by ninety days as soon as possible, thereby maintaining employment and commerce in the City; wherefore, this ordinance shall be in full force and effect immediately upon its passage and approval by the Mayor.

Passed: _____, 2020

President of Council

Attest: _____
Clerk of Council

Approved _____, 2020

Mayor