

**ORDINANCE 41 - 22**

**AN ORDINANCE AMENDING SECTION 183.051(B)(1)(a) OF CHAPTER 183 OF THE CITY OF PORT CLINTON CODIFIED ORDINANCES REGULATING INCOME TAX EFFECTIVE JANUARY 1, 2016**

WHEREAS, a typo was discovered in Section 183.05(B)(1)(a) of the City of Port Clinton Codified Ordinances which currently states that any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(b) or (B)(1)(c) of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than **the fifteenth day of the month following the end of each calendar quarter**; and

WHEREAS, Section 718.03(B)(b) of the Ohio Revised Code states that any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(a) of this section of taxes required to be deducted and withheld shall make quarterly payments to the tax administrator not later than **the last day of the month following the last day of each calendar quarter**; and

WHEREAS, Section 183.05(B)(1)(a) of the City of Port Clinton Codified Ordinances needs to mirror Section 718.03(B)(b) of the Ohio Revised Code; and

WHEREAS, Section 183.051(B)(1)(a) of the City of Port Clinton Codified Ordinances needs to be amended to state that any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(b) or (B)(1)(c) of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the last day of the month following the last day of each calendar quarter; and

WHEREAS, this Council finds and determines that Section 183.05(B)(1)(a) of the City of Port Clinton Codified Ordinances needs to be updated and amended.

**NOW THEREFORE**, be it Ordained by the Council of the City of Port Clinton, Ottawa County, State of Ohio:

**Section 1.** Existing Section 183.05(B)(1)(a) of the City of Port Clinton Codified Ordinances is hereby amended to read as follows:

Section 183.05(B)(1)(a): Any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(b) or (B)(1)(c) of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the last day of the month following the last day of each calendar quarter.

**Section 2.** Existing Section 183.05(B)(1)(a) of the City of Port Clinton Codified Ordinances is hereby repealed.

**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 shall take effect and be in force from and after the earliest period allowed by law.

Passed: \_\_\_\_\_, 2022

\_\_\_\_\_  
President of Council

Attest: \_\_\_\_\_  
Clerk of Council

Approved \_\_\_\_\_, 2022

\_\_\_\_\_  
Mayor