

**ORDINANCE No. O-19-58**

**AN ORDINANCE AUTHORIZING THE IMPOSITION OF AN ADDITIONAL  
ONE-HALF PERCENT (0.50%) MUNICIPAL INCOME TAX,  
AMENDING SECTION 172.03 (IMPOSITION OF TAX)  
OF THE CODIFIED ORDINANCES OF THE CITY OF WILMINGTON,  
AND DECLARING AN EMERGENCY**

WHEREAS, effective January 1, 2016, Chapter 172 of the codified ordinances of the City of Wilmington governs its municipal income tax; and

WHEREAS, in particular, Section 172.03 originally governed the imposition of a one percent (1%) tax on the Municipal Taxable Income of every person residing in and/or earning and/or receiving income in the City; and

WHEREAS, effective January 1, 2017, Section 172.03 was amended to include the imposition of an additional one-half of one percent (0.50%) supplemental municipal income tax commencing on January 1, 2017 and ending on December 31, 2021 (tax years 2017 – 2021); and

WHEREAS, after much thought and careful consideration, Council for the City of Wilmington believes it necessary to place a one-half of one percent (0.50%) Permanent Income Tax on the March 17, 2020 ballot for the electors' consideration. This Permanent Income Tax will not take effect until the current supplemental 5-year, 0.50% municipal income tax expires, and

WHEREAS, because Council for the City of Wilmington needs to impose an income tax that will result in a total tax greater than one percent, it must adopt an ordinance authorizing the income tax; and

WHEREAS, contemporaneous with this Ordinance, Council for the City of Wilmington also is adopting a resolution stating the rate of the Permanent Income Tax, the purpose of the Permanent Income Tax, the date of the election at which the question is to be put before the voters, and directing the Board of Elections to conduct the election; and

WHEREAS, if a majority of the electors of the City voting on the question at the March 17, 2020 primary election approve the additional one-half of one percent (0.50%) permanent municipal income tax, the Permanent Income Tax must be included in Section 172.03 of the Codified Ordinances of the City of Wilmington. This Ordinance accomplishes this contingent amendment.

**NOW, THEREFORE, BE IT ORDAINED** by the Council of the City of Wilmington, County of Clinton, State of Ohio

SECTION 1: Section 172.03 of the Codified Ordinances of the City of Wilmington shall be amended to read as follows:

The income tax levied by the Municipality on the Municipal Taxable Income of every person residing in and/or earning and/or receiving income in, shall be:

- (A) at a rate of one percent (1.0%) (for tax years 2016 and beyond) plus
- (B) at a rate of one-half percent (0.50%) (for tax years 2017 – 2021 only) plus
- (C) at a rate of one-half percent (0.50%) (for tax years 2022 and beyond)

SECTION 2: Council for the City of Wilmington hereby authorizes an additional one-half of one percent (0.50%) permanent municipal income tax on every person residing in and/or earning and/or receiving income in the City of Wilmington.

SECTION 3: The tax set forth in Section 1 is an annual tax levied on the income of every person residing in or earning or receiving income in the City as well as business net profits and withholding taxes, and the tax shall be measured by municipal taxable income.

SECTION 4: The City of Wilmington is levying the tax set forth in Section 1 in accordance with the limitations specified in R.C. Chapter 718 and this Ordinance hereby incorporates the provisions of that chapter.

SECTION 5: The rate of the additional tax being voted on in March 2020 is 0.50%. If passed, the rate of the total income tax, for tax years 2022 and beyond, will be 1.50%.

SECTION 6: The nonrefundable credit, which is set forth in Wilmington Codified Ordinance Section 172.06, will be allowed against the tax set forth in Section 1, only under the circumstances set forth in Section 172.06.

SECTION 7: The purposes of the tax set forth in Section 1 is for the extension of municipal services and facilities; capital improvements; maintenance; equipment; and general municipal operations of the City of Wilmington.

SECTION 8: All other sections and sub-sections of Chapter 172, including the remaining language of Section 172.03 not addressed herein, shall remain unchanged, in effect, valid, and enforceable.

SECTION 9: The one-half of one percent (0.50%) permanent municipal income tax authorized by this Ordinance shall be effective commencing on January 1, 2022 for the tax years 2022 and beyond and only if approved by the electors at the March 17, 2020 primary election.

SECTION 10: The Clerk of Council is hereby directed to forward and file a copy of this Ordinance with the Clinton County Board of Elections.

SECTION 11: Nothing in this Ordinance modifies, repeals, amends, or replaces the currently enacted 1% Income Tax established by Ordinance 2410 or the rules governing the same or the currently enacted 0.5% Supplemental Income Tax established by Ordinance O-16-41 or the rules governing the same.

SECTION 12: It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of Council and that all deliberations of the Council and any of the decision-making bodies of the City of Wilmington which resulted in such formal actions were in meetings open to the public in compliance with all legal requirements of the State of Ohio.

SECTION 13: Council declares this to be an emergency measure immediately necessary for the preservation of the public peace, health, and safety of this municipality and the further reason that the deadline to submit this question to the Board of Elections in order to make the March 2020 ballot is December 18, 2019. Wherefore, provided this Ordinance receives the required affirmative votes of Council, it shall take effect and be in full force immediately upon passage. That said, the actual income tax will not take effect (in 2022) unless a majority of the electors of the City voting on the question at the March 2020 primary election approve the additional one-half of one percent municipal income tax.

Passed this \_\_\_\_\_ day of \_\_\_\_\_, 2019.

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

ATTEST:

---

Clerk of Council

Approved by me this \_\_\_\_\_ day of \_\_\_\_\_, 2019.

---

Mayor