



AN ORDINANCE BY THE VILLAGE OF WILLIAMSBURG

ORDINANCE: 1226-24

**AN ORDINANCE TO REPEAL ORDINANCE 1203-22 AND AMEND ORDINANCE 1102-18
OF THE VILLAGE OF WILLIAMSBURG REGARDING MUNICIPAL INCOME TAX**

WHEREAS, The Village of Williamsburg pursuant to Ordinance 1102-18, effective January 1, 2018, has established a local income tax and the policies and guidelines to be followed in administering the tax; and

WHEREAS, the Council of the Village of Williamsburg has reviewed and considered the current financial status of the Village, the projected funding the Village expects from the State of Ohio, and its current projected property tax and income tax; and

WHEREAS, Ohio Revised Code Section 718.04(D) allows a municipal corporation to grant a credit to residents of the municipal corporation for all or a portion of the taxes paid to any municipal corporation, in Ohio or elsewhere by the resident or by a pass-through entity owned, directly or indirectly, by a resident, on the resident's distributive or proportionate share of the income of the pass-through entity; and

WHEREAS, the Council of the Village of Williamsburg, after council meetings and notice to the Village, has determined that it is in the best interest of the Village to repeal Ordinance 1203-22 and amend the Municipal Income Tax of the Village to amend certain sections of Ordinance 1102-18, in order to protect the health, safety, welfare and future economic stability of the Village; and

WHEREAS, Section 6 of Ordinance 1102-18 was amended by Ordinance 1203-22 of the Village of Williamsburg on November 10, 2022; and

WHEREAS, Sections of Ordinance 1102-18 were amended by Ordinance 1219-23 of the Village of Williamsburg on October 12, 2023.

NOW, THEREFORE, BE IT ORDAINED by the Council of the Village of Williamsburg, Clermont County, Ohio, at least a majority of its members concurring:

SECTION 1. That Ordinance 1203-22 of the Village of Williamsburg is hereby repealed.

SECTION 2. That Section 6 of Ordinance 1102-18 be amended to read as follows:

“CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES.

(A) For the taxable years 2024 and later, every individual taxpayer domiciled in the Village of Williamsburg who is required to and does pay, or has acknowledged liability for, a municipal tax to another municipality on or measured by the same income, qualifying wages, commissions, net profits or other compensation taxable under this chapter/ordinance, may claim a nonrefundable credit against the tax imposed by this chapter/ordinance upon satisfactory evidence that tax has been paid to another municipality. Subject to division (C) of this section, the credit shall not exceed the tax due to the Village of Williamsburg under this chapter/ordinance.

(B) The Village of Williamsburg shall grant a credit against its tax on income to a resident of Village of Williamsburg who works in a joint economic development zone created under Section 715.691 or a joint economic development district created under Section 715.70, 715.71, or 715.72 of the ORC to the same extent that it grants a credit against its tax on income to its residents who are employed in another municipal corporation.

(C) If the amount of tax withheld or paid to the other municipality is less than the amount of tax required to be withheld or paid to the other municipality, then for purposes of division (A) of this section, “the income, qualifying wages, commissions, net profits or other compensation” subject to tax in the other municipality shall be limited to the

amount computed by dividing the tax withheld or paid to the other municipality by the tax rate for that municipality

(D) Intentionally left blank. This indicates that this municipality does not give credit for county income taxes.”

SECTION 3. That all other Sections and Sub-Sections of Ordinance 1102-18 and as amended by Ordinance 1219-23 shall remain unchanged, in effect, and enforceable.

SECTION 4. That it is hereby found and determined that all formal actions of this Village Council concerning and relating to the passage of this Ordinance were taken in an open meeting, and that all deliberations of this Village Council and any of its committees that resulted in such formal action were taken in meetings open to the public, in compliance with all legal requirements including §121.22 of the Ohio Revised Code; and

SECTION 5. That this Ordinance shall be effective at the earliest date allowed by law.

ADOPTED: January 17, 2024

Attest:

Jim Weaver, Mayor

Michael Murray, Treasurer