



## Legislation Details (With Text)

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**File created:** 12/10/2020      **In control:** Rules & Reference Committee

**On agenda:** 12/14/2020      **Final action:** 12/17/2020

**Title:** To amend Section 362.011 of the Columbus City Codes in order to expressly adopt Section 29 of House Bill 197 of the 133rd General Assembly into the Columbus City Codes, and to declare an emergency.

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:**

Date	Ver.	Action By	Action	Result
12/17/2020	1	CITY CLERK	Attest	
12/16/2020	1	MAYOR	Signed	
12/14/2020	1	COUNCIL PRESIDENT	Signed	
12/14/2020	1	Columbus City Council	Approved	Pass

**BACKGROUND:** Due to the ongoing public health emergency resulting from COVID-19 which has placed a burden on local governments, including the City of Columbus, the State of Ohio enacted a series of emergency provisions to allow for the continued operation of political subdivisions. In many instances, these enactments have instituted, for the period of the emergency, temporary changes to existing provisions of the Ohio Revised Code which the Columbus City Charter and the Columbus City Code have incorporated by reference.

On March 27, 2020, Governor Mike DeWine signed into law House Bill 197 of the 133<sup>rd</sup> General Assembly, an emergency act instituting, among other things, a variety of temporary legal measures designed to continue essential operations of, and ensure the continuity of, state and local government, including Section 29 governing the tax treatment of employees working remotely in a location different from their principal place of work. This Ordinance expressly adopts Section 29 of House Bill 197 into the City Code.

**FISCAL IMPACT:** No funding is required for this legislation.

**Emergency Justification:** Emergency action is requested in order to immediately acknowledge and expressly adopt statewide emergency legislation enacted due to the COVID-19 pandemic where the City has previously expressed an intent to be bound by applicable state law and to ensure that it is effective prior to December 31, 2020.

To amend Section 362.011 of the Columbus City Codes in order to expressly adopt Section 29 of House Bill 197 of the 133<sup>rd</sup> General Assembly into the Columbus City Codes, and to declare an emergency.

**WHEREAS**, on March 9, 2020, Governor Mike DeWine signed Executive Order 2020-01D declaring a state of emergency in response to COVID-19; and

**WHEREAS**, on March 27, 2020, Governor DeWine signed into law House Bill 197 of the 133<sup>rd</sup> General Assembly, which instituted, among other things, a variety of legal measures designed to continue the essential operations of, and ensure the continuity of, state and local government; and

**WHEREAS**, Section 29 of House Bill 197 provides, “Notwithstanding section 718.011 of the Revised Code, and for the purposes of Chapter 718. of the Revised Code, during the period of the emergency declared by Executive Order 2020-01D, issued on March 9, 2020, and for thirty days after the conclusion of that period, any day on which an employee performs personal services at a location, including the employee's home, to which the employee is required to report for employment duties because of the declaration shall be deemed to be a day performing personal services at the employee's principal place of work”; and

**WHEREAS**, Section 1 of the Columbus City Charter affords the City “all powers that now are, or hereafter may be granted to municipalities by the constitution or laws of Ohio” and “in the absence of a provision as to any power, such power shall be exercised in the manner now or hereafter prescribed by the general laws of the state applicable to municipalities.”; and

**WHEREAS**, Section 232 of the Columbus City Charter states that “all general laws of the state applicable to municipal corporations, now or hereafter enacted, and which are not in conflict with the provisions of this charter, or with ordinances or resolutions hereafter enacted by the city council, shall be applicable to this city...”; and

**WHEREAS**, CCC 362.011(A) provides: “The tax on income and the withholding tax established by this Chapter 362 are authorized by Article XVIII, Section 3 of the Ohio Constitution. The tax on income and the withholding tax established by this Chapter 362 are deemed to be levied in accordance with, and to be consistent with, the provisions and limitations of Ohio Revised Code Chapter 718 (ORC 718). This chapter is deemed to incorporate the provisions of ORC 718.”; and

**WHEREAS**, the Department of Income Tax wishes to directly incorporate into Chapter 362 a reference to House Bill 197, for ease of reference for local residents and local tax practitioners; and

**WHEREAS**, an emergency exists in the usual daily operation of the City of Columbus in that it is immediately necessary to acknowledge and expressly adopt statewide emergency legislation enacted due to the COVID-19 pandemic where the City has previously expressed an intent to be bound by applicable state law for the immediate preservation of the public health, peace, property, safety, and welfare; **NOW, THEREFORE**,

**BE IT ORDAINED BY THE COUNCIL OF THE CITY OF COLUMBUS:**

**SECTION 1.** That Section 362.011 of the Columbus City Codes is hereby amended as follows:

362.011 AUTHORITY TO LEVY TAX

(A) The tax on income and the withholding tax established by this Chapter 362 are authorized by Article XVIII, Section 3 of the Ohio Constitution. The tax on income and the withholding tax established by this Chapter 362 are deemed to be levied in accordance with, and to be consistent with, the provisions and limitations of Ohio Revised Code Chapter 718 (ORC 718). This chapter is deemed to incorporate by reference the provisions of ORC 718 and Section 29 of House Bill 197 of the 133<sup>rd</sup> General Assembly.

**SECTION 2.** That existing Section 362.011 of the Columbus City Codes is hereby repealed.

**SECTION 3.** That, for the reasons stated in the preamble hereto, which is hereby made a part hereof, this Ordinance is hereby declared to be an emergency measure and shall take effect and be in force from and after its passage or approval by the Mayor or ten days after its passage if the Mayor neither approves nor vetoes the same.