

VILLAGE OF NEW LEBANON  
OF  
MONTGOMERY COUNTY, OHIO

ORDINANCE NO: 2024-01

BY  
MAYOR DAVID NICKERSON

AMENDING PORTIONS OF CHAPTER 36 OF THE VILLAGE OF NEW LEBANON CODIFIED ORDINANCES, TITLED "INCOME TAX" TO COMPLY WITH THE CHANGES ENUMERATED IN OHIO HOUSE BILL 33.

WHEREAS, the Village has enacted Chapter 33 of the Codified Ordinances of the Village of New Lebanon, which is titled "Income Tax," which delineates the responsibility, authority, and imposition of the Village income tax; and

WHEREAS, the Village must revise Chapter 33 to remain compliant with applicable Ohio laws and legislation, namely, House Bill 33; and

WHEREAS, the Village is authorized as a charter municipality to exercise all powers of local self-government;

NOW, THEREFORE, BE IT RESOLVED by the Village Council of New Lebanon, Ohio, that:

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF NEW LEBANON, MONTGOMERY COUNTY, OHIO, AS FOLLOWS:

SECTION I Chapter 36.22(E)(5) is hereby amended by the addition of subsection (a) and (b):

~~(5) Earnings and income of all persons under 16 years of age.~~

**(5)(a) For tax years through 2023, to the extent authorized under a resolution or ordinance adopted by the Municipality before January 1, 2016, all or a portion of the income of individuals or a class of individuals under 16 years of age.**

**(5)(b) For tax years 2024 and after, the income of individuals under 18 years of age.**

SECTION II Chapter 36.29(B)(2) is hereby amended, by the addition of subsections (2)(a) and (2)(b), marked in bold to read as follows:

~~(2) In the case of taxpayers failing to timely file their required tax returns, the penalty shall be \$25 per month on any portion thereof up to a maximum penalty for any filing period of \$150.~~

(2)(a) For tax years ending on or before December 31, 2022, with respect to returns other than estimated income tax returns, the Village may impose a penalty of \$25 for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed \$150 for each failure.

(2)(b) For tax years ending on or after January 1, 2023, with respect to returns other than estimated income tax returns, the Village may impose a penalty not exceeding \$25 for each failure to timely file each return, regardless of the liability shown thereon, except that Municipality shall abate or refund the penalty assessed on a taxpayer's first failure to timely file a return after the taxpayer files that return.

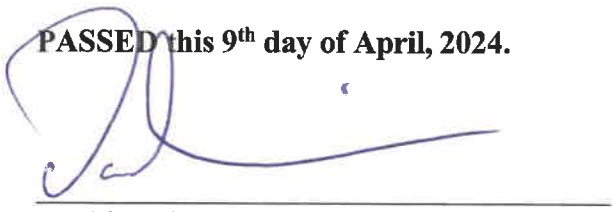
**SECTION III** All provisions of Chapter 36 not specifically amended herein shall remain the same.

**SECTION IV** It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council, and that any and all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements, including, but not limited to Section 121.22 of the Ohio Revised Code.

**SECTION V** That this Ordinance shall be in full force at the earliest date allowed by law.

READING 1: 3/5/24 READING 2: 3/19/24 READING 3: 4/9/24

**PASSED** this 9<sup>th</sup> day of April, 2024.



David Nickerson, Mayor

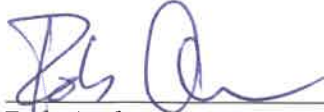
Attest:

 4/9/24  
Date

Rob Anderson  
Acting Clerk of Council

**CERTIFICATION**

I, Rob Anderson, Acting Clerk of Council for the Municipality of New Lebanon, Ohio do hereby certify that the foregoing is a true and correct copy of the Ordinance 2024-01 as passed by Council and approved by the Mayor and that the same has been published as required by Section 2.17 of the Charter of the Municipality of New Lebanon.



Rob Anderson, Date: April 9, 2024

Acting Village Manager/Acting Clerk of Council



## MUNICIPALITY OF NEW LEBANON

198 South Clayton Road  
New Lebanon, Ohio 45345-9636  
(937) 687-1341 - Main Office  
(937) 687-3700 - Economic Development Office  
(937) 687-1213 - Fax

**COPY**

November 8, 2023

To: Ron Keener, Law Director  
Glena Madden, City Manager

From: Kelly Pinkerton, Tax Administrator

Re: Legislative update Ohio House Bill 33  
Municipal Income Tax Provisions

**The municipal income tax provisions in the Bill that requires adoption of exemption(s) by ordinance or resolution:**

**Minors exempt from Municipal income tax.** Beginning with the tax year 2024, the income of all individuals under 18 years of age will be exempt from municipal income tax in all municipalities. R.C. 718.01(C)(15)

**Existing language correction.** The Bill makes a cross-reference correction in existing language regarding the net operating loss carryforward. The correction is effective for the tax year 2023. Beginning January 1, 2023, 100% of any NOLS may be deducted. R.C. 718.01(D)(1)(3)(c)(ii)

**Late filing Penalty capped and waiver required.** Beginning with the tax year 2023, the penalty municipalities may charge for a taxpayer for a late file return is reduced to the maximum of \$25, from the current maximum of \$150. The Bill also requires municipality waive the fee for first time a taxpayer files a late return. The penalties and interest for late payment remain in place and unchanged. R.C. 718.27(C)(3), 718.89(A)(1)