

ORDINANCE NO. 2004-154

**REPEALING CHAPTER 181 OF THE CODIFIED ORDINANCES OF THE CITY OF MASON, OHIO, AND ADOPTING A NEW CHAPTER 181 TO REFLECT THE CHANGES IN THE LAW OF THE STATE OF OHIO, AND DECLARING AN EMERGENCY.**

**WHEREAS**, the Ohio Legislature has recently made numerous amendments to the Ohio Revised Code chapter governing municipal income tax; and

**WHEREAS**, currently Chapter 181 of the Codified Ordinances of the City of Mason, Ohio, does not reflect these amendments; and

**WHEREAS**, it is the desire of the City of Mason that its municipal income tax ordinance reflect the changes in state law; and

**WHEREAS**, at the November 2, 2004 general election, the people of the City of Mason voted in favor of a measure to continue the current system of taxing S corporations; and

**WHEREAS**, it is necessary to provide for the immediate preservation of the public peace, health, safety and general welfare of the municipality that this ordinance take effect at an early date.

**NOW, THEREFORE, BE IT ORDAINED** by the Council of the City of Mason, Ohio, seven members elected thereto concurring:

**Section 1.** That Chapter 181 of the Codified Ordinances of the City of Mason, Ohio is hereby repealed in its entirety.

**Section 2.** That a new Chapter 181 is hereby adopted as set forth in Exhibit A, attached hereto.

**Section 3.** That this ordinance is declared to be an emergency measure necessary for the immediate preservation of the peace, health, safety and general welfare of the people of the City of Mason, and shall take effect at the earliest date provided by law. The need for said emergency is the necessity to have the Codified Ordinances of the City of Mason reflect the changes made to the Ohio Revised Code, as well as to allow the Codified Ordinances to reflect the outcome of the November 2, 2004 general election.

Passed this 13<sup>th</sup> day of December, 2004.

Attest:



Clerk of Council

11/27/2004  
225224.1



Mayor