



## Ohio Revised Code

### Section 733.85 Municipal income tax administration in noncharter municipalities.

Effective: July 26, 2000

Legislation: House Bill 477 - 123rd General Assembly

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(A) As used in this section, "municipal corporation" means any municipal corporation, including a municipal corporation organized under Chapter 705. of the Revised Code, that is not operating under a charter adopted or amended pursuant to Section 7 or 9 of Article XVIII, Ohio Constitution.

(B) The legislative authority of a municipal corporation may provide, by ordinance or resolution, for the method of appointing and removing an officer who shall be responsible for the collection and deposit to the municipal treasury of municipal income taxes and the enforcement and administration of the municipal corporation's income tax ordinances, resolutions, and rules, including the powers, duties, and functions of the responsible administering officer and employees serving under the administering officer's direction and control. If no such ordinance or resolution is adopted, the city auditor or village clerk shall be the officer responsible for the collection and deposit to the municipal treasury of income taxes and the enforcement and administration of the municipal corporation's income tax ordinances, resolutions, and rules.

(C) The legislative authority of a municipal corporation may, by ordinance or resolution, authorize the responsible administering officer described in division (B) of this section to promulgate, revise, and repeal rules with respect to the administration and enforcement of the municipal corporation's income tax ordinances and resolutions. The rules shall be filed with the clerk of the legislative authority and made available for public inspection at the offices of the administering officer. The rules shall not conflict with the municipal corporation's ordinances and resolutions.

(D) This section shall apply to any municipal ordinance or resolution existing on September 14, 1981, or thereafter enacted or amended.

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