

Consideration 7-0  
First Reading 7-0  
Second Reading \_\_\_\_\_  
Third Reading \_\_\_\_\_  
Suspend Rules 7-0  
Passage 7-0

ORDINANCE NO. 51, 2018

**AN ORDINANCE TO CREATE A NEW FILING REQUIREMENT FOR EMPLOYERS WITH TWENTY-FIVE OR MORE EMPLOYEES AND WHO FILE A WITHHOLDING RECONCILIATION ANNUALLY AND TO DECLARE AN EMERGENCY.**

**WHEREAS**, the City's new income tax software requires the tax department to enter each W-2 attached to the reconciliation; and

**WHEREAS**, an electronic filing of the reconciliation and W-2s will streamline and make more efficient the filing process.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF EAST LIVERPOOL, COUNTY OF COLUMBIANA, STATE OF OHIO:

Section 1: Any employer who files and pays withholding to the City of East Liverpool with more than twenty-five W-2 employees shall file their W-2s and reconciliation electronically that shall begin with tax year 2018 when the reconciliation is due on February 28, 2019 and each year thereafter.

Section 2: This Ordinance is, by this Council, found and declared to be an emergency measure, and shall go into immediate force and effect upon passage and approval by the Mayor. It is necessary that this Ordinance take immediate effect to preserve and maintain the immediate preservation of the public peace, health and safety.

Passed this 6 day of August, 2018:

  
JOHN TORMA, President of Council

APPROVED AS TO FORM:

Charles L. Payne  
Law Director

Attest:

  
PATRICK SCAFIDE, Clerk of Council

Approved by the Mayor this 10 day of August, 2018

  
RYAN C. STOVALL, Mayor

Requested by: Linda Harpold, Tax Commissioner  
Sponsored by: Finance/Labor Committee  
Prepared by: Charles L. Payne, Law Director