

CITY OF BROOK PARK, OHIO

P/C 10-1-24 Finance
GA 12-10-24
1ST R 12-17-24
2ND R
3RD R
LTC

ORDINANCE NO: 11448-2024

INTRODUCED BY: MAYOR ORCUTT

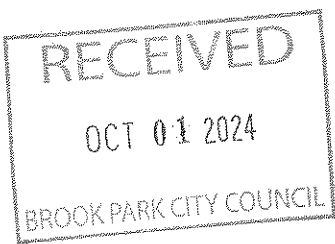
AN ORDINANCE
AMENDING SECTION 1805.01(h)
OF THE BROOK PARK CODIFIED ORDINANCES, ENTITLED
'COLLECTION AT SOURCE'
AND DECLARING AN EMERGENCY.

NOW THEREFORE, BE IT ORDAINED, by the Council of the City of Brook Park, State of Ohio, that:

SECTION 1: Section 1805.01(h) of the Brook Park Codified Ordinances, passed by Ordinance No. 9984-2015, passed December 15, 2015, amended by Ordinance 10067-2017, passed March 7, 2017, amended by Ordinance 11012-2018, passed January 23, 2018, and amended by Ordinance 11375-2023, passed December 12, 2023 and reading as follows:

1805.01(h) Collection at Source.

- (h) On or before the last day of February of each year, an employer shall file a withholding reconciliation return with the Tax Director listing the names, addresses, and social security numbers of all employees from whose qualifying wages tax was withheld or should have been withheld for the City of Brook Park during the preceding calendar year, the amount of tax withheld, if any, from each such employee's qualifying wage, the total amount of qualifying wages paid to such employee during the preceding calendar year, the name of every other municipal corporation for which tax was withheld or should have been withheld from such employee during the preceding calendar year, and any other information required for federal income tax reporting purposes on Internal Revenue Service form W-2 or its equivalent form with respect to such employee, and other information as may be required by the Tax Director.



Is hereby amended to read:

(h) On or before the last day of February of each year, any person, including corporation, partnerships, employers, estates and trusts, who files 10 or more information returns of form W-2 for any calendar year, must file these returns electronically using the EFW2 Format and Guidelines prescribed by the Social Security Administration and the Internal Revenue Service (EFW2). Employers issuing 9 or less forms W-2 or 1099-NEC are encouraged, but not required to remit W-2 forms electronically or such other process as determined acceptable to the Director of Finance. All requirements apply separately to both original and corrected forms. In addition to the above wage reporting requirements, any person paying money to an individual or independent contractor shall report such payment. The information should be reported on Federal Form 1099 and filed yearly with the Tax Director on or before February 28th. Any return not so filed shall be subject to a penalty in accordance with Section 1801.01 of this Chapter.

SECTION 2: Former Section 1805.01(h) of the Brook Park Codified Ordinances, passed by Ordinance No. 9984-2015, passed December 15, 2015, amended by Ordinance 10067-2017, passed March 7, 2017, amended by Ordinance 11012-2018, passed January 23, 2018, and amended by Ordinance 11375-2023, passed December 12, 2023 is hereby expressly repealed, as of December 31, 2024 and new Section 1805.01(h) shall become effective on January 1, 2025.

SECTION 3: It is 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 all deliberations of this Council and of any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 4: This Ordinance is hereby declared to be an emergency measure immediately necessary for the preservation of public peace, health, safety and welfare of said City, and for the further reason to amend Section 1805.01(h) of the Brook Park Codified Ordinances therefore provided this Ordinance receives the affirmative vote of at least five (5) members elected to Council, it shall take effect and be in force on January 1, 2025.

PASSED: December 17, 2024

[Signature]
PRESIDENT OF COUNCIL

ATTEST: Carol Johnson
Clerk of Council

APPROVED: [Signature]
MAYOR

December 19, 2024

DATE

CERTIFICATE

Carol Johnson, Clerk of Council, of the City of Brook Park, Ohio, do hereby certify that the foregoing is a true and accurate copy of Ordinance / Resolution

No. 1448 - 2024

passed on the 17 day of December

20 24 by said council.

Carol Johnson
Clerk of Council

	Yea	Nay
Troyer	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Mencini	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Roberts	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Scott	<input checked="" type="checkbox"/>	<input type="checkbox"/>
McCorkle	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Poindexter	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Dufour	<input checked="" type="checkbox"/>	<input type="checkbox"/>

I HEREBY APPROVE THE WITHIN INSTRUMENT AS TO LEGAL FORM AND CORRECTNESS.

[Signature]
DIRECTOR OF LAW