

October 18, 2022

To: Members of the Public Safety and Governance Committee

From: Sheryl M. M. Long, City Manager *SMML*

202201925

Subject: Ordinance Modifying Chapter 311 "City of Cincinnati Income Tax" (B Version)

Attached is an Emergency Ordinance captioned:

MODIFYING Chapter 311 of the Cincinnati Municipal Code, "City of Cincinnati Income Tax," by ENACTING new Sections 311-9-L2, "Lottery Sports Gaming," 311-9-S7, "Sports Gaming," 311-9-S8, "Sports Gaming Facility," 311-9-T9, "Type B Sports Gaming Proprietor," and by AMENDING Section 311-31, "Collection at Source; Casino and VLT," for the purpose of requiring type b sports gaming proprietors and lottery sales agents to withhold and remit municipal income tax to satisfy requirements made necessary by the legalization of sports betting in Ohio as of January 1, 2023.

This B version eliminates the reference to a specific dollar amount related to required withholding in the first whereas clause. This change is consistent with the Ohio Revised Code. There are no changes to the legislative sections of the ordinance.

The Administration recommends passage of this Emergency Ordinance.

c: Karen Alder, Finance Director

Attachment