



PART EIGHT - BUSINESS REGULATION AND TAXATION CODE

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TITLE TWO - Business Regulation

Chap. 804. Sale of Beer, Liquor or Intoxicating Beverages.

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CHAPTER 804

Sale of Beer, Liquor or Intoxicating Beverages

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CROSS REFERENCES

Liquor Control Law - see Ohio R.C. Ch. 4301

Suspension of alcohol sales during emergency - see Ohio R.C. 4301.251

Liquor permits - see Ohio R.C. Ch. 4303

Local option - see Ohio R.C. 4303.29

§ 804.01 PERMIT REQUIRED.

It shall be unlawful for any person or persons to sell or permit to be sold any beer, liquor or intoxicating beverages within the limits of the village without a permit from the village.

(Ord. 1-11-72, passed 11-6-1972; Am. Ord. 1600.01, passed 10-10-1974)

§ 804.02 EXEMPTIONS.

This chapter shall be exempt to existing valid permit holders at the effective date of this chapter.

(Ord. 1-11-72, passed 11-6-1972; Am. Ord. 1600.01, passed 10-10-1974)

§ 804.03 PERMIT FEE.

A permit for the sale of beer, liquor or intoxicating beverages shall be issued by the Mayor or Fiscal Officer, upon approval by the Council of the Village, for a sum of twenty-five dollars (\$25.00).

(Ord. 1-11-72, passed 11-6-1972; Am. Ord. 1600.01, passed 10-10-1974)

§ 804.04 RESTRICTIONS ON SALES OF BEER AND INTOXICATING LIQUOR.



(a) No beer shall be sold to any person under 18 years of age; and no intoxicating liquor shall be sold to or handled by any person under 21 years of age, except that a person 18 years of age or older employed by a permit holder, may handle intoxicating liquor in sealed containers in connection with wholesale or retail sales, manufacturing, storage, warehousing, placement or delivery, and in open containers in connection with cleaning tables or handling empty bottles or glasses.

(b) No sales shall be made to an intoxicated person.

(c) No sales of intoxicating liquor shall be made after 2:30 a.m. on Sunday except that intoxicating liquor may be sold on Sunday under authority of a permit which authorizes Sunday sale.

(d) (1) No beer or intoxicating liquor shall be sold or consumed between 1:00 a.m. and 5:30 a.m. on any day except on the premises of holders of D-3A or D-5 permits. D-3A and D-5 permit holders may not sell or allow consumption of beer or intoxicating liquor between 2:30 a.m. and 5:30 a.m. on any day.

(2) No individual shall purchase or consume beer or intoxicating liquors on the premises of a D-3A or D5 permit holder between the hours of 2:30 a.m. and 5:30 a.m. on any day.

(Ord. 1600.02, passed 10-4-1976; Am. Ord. 1600.02B, passed 9-14-1987)

§ 804.05 OBSTRUCTING SEARCH OF PREMISES PROHIBITED.

No person shall hinder or obstruct any agent or employee of the Department of Liquor Control, or any officer of the law, from making inspection or search of any place, other than bona-fide private residence, where beer or intoxicating liquor is possessed, kept, sold, or given away.

(ORC 4301.66)



§ 804.99 PENALTY.

(a) *Generally.* Any person violating any provision of this chapter for which no specific penalty is prescribed shall be subject to § 202.99.

(b) *Permit required; exemptions.* Any person or persons violating any of the provisions of §§ 804.01 and 804.02 shall upon conviction thereof be fined not more than two hundred dollars (\$200.00) nor less than twenty-five dollars (\$25.00).

(Ord. 1-11-72, passed 11-6-1972; Am. Ord. 1600.01, passed 10-10-1974)

(c) *Restrictions on sales of beer and intoxicating liquor.*

(1) A. Whoever violates § 804.04(a) or (b) of this chapter shall be fined not more than five hundred dollars (\$500.00).

B. A violation of either § 804.04(a) or (b) of this chapter is a misdemeanor of the third degree.

(ORC 4301.22) (Ord. 1600.02, passed 10-4-1976)

(2) A. Whoever violates § 804.04(c) or (d) of this chapter shall be fined not more than five hundred dollars (\$500.00).

B. A violation of either § 804.04(c) or (d) of this chapter is a misdemeanor of the third degree.

(Ord. 1600.01, passed 10-10-1974)

(c) *Obstructing search of premises prohibited.*



(1) Any person violating § 804.05 of this chapter shall be fined no more than five hundred dollars (\$500.00).

(2) A violation of this chapter is a misdemeanor of the first degree.
(ORC 4301.99)



CHAPTER 806

Peddlers, Itinerant Merchants, and Solicitors

806.01 Definitions

806.02 License requirement

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CROSS REFERENCES

Power to inspect food products - see Ohio R.C. 715.46

Power to regulate - see Ohio R.C. 715.61 et seq.

Home solicitation sales - see Ohio R.C. 1345.21 et seq.

Sales of goods and services within right of way of Interstate and other state highways -
see Ohio R.C. 5515.07

§ 806.01 DEFINITIONS.

For the purpose of this chapter the following definitions shall apply unless the context clearly indicates or requires a different meaning.

BUSINESS. The business carried on by any person who is an itinerant merchant, peddler, or solicitor as defined in this section.

GOODS. Merchandise of any description whatsoever, and includes, but is not restricted to, wares and foodstuffs.

ITINERANT MERCHANT. Any person, whether as owner, agent, or consignee, who engages in a temporary business of selling goods within the village and who, in the furtherance of such business, uses any building, structure, vehicle, or any place within the village.

PEDDLER. Any person, not an itinerant merchant, who:

- (1) Travels from place to place by any means carrying goods for sale, or making sales, or



making deliveries; or

(2) Without traveling from place to place, sells or offers goods for sale from any public place within the village.

SOLICITOR. Any person who travels by any means from place to place, taking or attempting to take orders for sale of goods to be delivered in the future or for services to be performed in the future. A person who is a solicitor is not a peddler.

§ 806.02 LICENSE REQUIREMENT.

(a) Any person who is an itinerant merchant, peddler, or solicitor shall obtain a license before engaging in such activity within the village.

(b) The fee for the license required by this chapter shall be as set from time to time by the Village Council.

(c) No license issued under this chapter shall be transferable.

(d) All licenses issued under this chapter shall expire 90 days after the date of issuance thereof.

§ 806.03 APPLICATION PROCEDURE.

(a) All applicants for licenses required by this chapter shall file an application with the Village Fiscal Officer. This application shall be signed by the applicant if an individual, or by all partners if a partnership, or by the president if a corporation. The applicant may be requested to provide information concerning the following items:



- (1) The name and address of the applicant;
- (2) A. The name of the individual having management authority or supervision of the applicant's business during the time that it is proposed to be carried on in the village;
 - B. The local address of such individual;
 - C. The permanent address of such individual;
 - D. The capacity in which such individual will act;
- (3) The name and address of the person, if any, for whose purpose the business will be carried on, and, if a corporation, the state of incorporation;
- (4) The time period or periods during which it is proposed to carry on applicant's business; or sale or delivered;
 - B. If goods, their invoice value and whether they are to be sold by sample as well as from stock;
 - C. If goods, where and by whom such goods are manufactured or grown, and where such goods are at the time of application;
- (6) The nature of the advertising proposed to be done for the business;
- (7) Whether or not the applicant, or the individual identified in division (a)(2)A. above, or the person identified in division (a)(3) has been convicted of any crime or misdemeanor and, if so,



the nature of each offense and the penalty assessed for each offense.

(b) Applicants for peddler or solicitor licenses may be required to provide further information concerning the following items, in addition to that requested under division (a) above:

(1) A description of the applicant;

(2) A description of any vehicle proposed to be used in the business, including its registration number, if any.

(c) All applicants for licenses required by this chapter shall attach to their application, if required by the village, credentials from the person, if any, for which the applicant proposes to do business, authorizing the applicant to act as such representative.

(d) Applicants who propose to handle foodstuffs shall also attach to their application, in addition to any attachments required under division (c), a statement from a licensed physician, dated not more than ten days prior to the date of application, certifying the applicant to be free of contagious or communicable disease.

§ 806.04 STANDARDS FOR ISSUANCE.

(a) Upon receipt of an application, an investigation of the applicant's business reputation and moral character shall be made.

(b) The application shall be approved unless such investigation discloses tangible evidence that the conduct of the applicant's business would pose a substantial threat to the public health, safety, morals, or general welfare. In particular, tangible evidence that the applicant:



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- (1) Has been convicted of a crime of moral turpitude; or
 - (2) Has made willful misstatements in the application; or
 - (3) Has committed prior violations of ordinances pertaining to itinerant merchants, peddlers, solicitors, and the like; or
 - (4) Has committed prior fraudulent acts; or
 - (5) Has a record of continual breaches of solicited contracts.

will constitute valid reasons for disapproval of an application.

§ 806.05 REVOCATION PROCEDURE.

Any license or permit granted under this chapter may be revoked by the Fiscal Officer after notice and hearing, pursuant to the standards in § 806.06. Notice of hearing for revocation shall be given in writing, setting forth specifically the grounds of the complaint and the time and place of the hearing. Such notice shall be mailed to the licensee at his or her last known address, at least ten days prior to the date set for the hearing.

§ 806.06 STANDARDS FOR REVOCATION.

A license granted under this chapter may be revoked for any of the following reasons:

- (a) Any fraud or misrepresentation contained in the license application; or
- (b) Any fraud, misrepresentation, or false statement made in connection with the business being



conducted under the license; or

(c) Any violation of this chapter; or

(d) Conviction of the licensee of any felony, or conviction of the licensee of any misdemeanor involving moral turpitude; or

(e) Conducting the business licensed in an unlawful manner or in such a way as to constitute a menace to the health, safety, morals, or general welfare of the public.

§ 806.07 APPEAL PROCEDURE.

(a) Any person aggrieved by a decision under §§ 806.04 or 806.06 shall have the right to appeal to the Village Council. The appeal shall be taken by filing with the Village Council, within 14 days after notice of the decision has been mailed to such person's last known address, a written statement setting forth the grounds for appeal. The Village Council shall set the time and place for a hearing, and notice for such hearing shall be given to such person in the same manner as provided in § 806.05.

(b) The order of the Village Council after the hearing shall be final.

§ 806.08 EXHIBITION OF IDENTIFICATION.

(a) Any license issued to an itinerant merchant under this chapter shall be posted conspicuously in or at the place named therein. In the event more than one place within the village shall be used to conduct the business licensed, separate licenses shall be issued for each place.



(b) The Fiscal Officer shall issue a license to each peddler or solicitor licensed under this chapter. The license shall contain the words "Licensed Peddler" or "Licensed Solicitor," the expiration date of the license, and the number of the license. The license shall be kept with the licensee during such time as he or she is engaged in the business licensed.

§ 806.09 VILLAGE POLICY ON SOLICITING.

It is hereby declared to be the policy of the village that the occupants of the residences in the village shall make the determination of whether solicitors shall be, or shall not be, invited to their respective residences.

§ 806.10 NOTICE REGULATING SOLICITING.

(a) Notice of the refusal of invitation to solicitors, to any residence, shall be given on a weatherproof card, approximately three inches by four inches in size, exhibited upon or near the main entrance door to the residence, indicating the determination by the occupant, containing the applicable words, as follows:

NO SOLICITORS INVITED

(b) The letters shall be at least 1/3-inch in height. For the purpose of uniformity, the cards shall be provided by the Chief of Police to persons requesting, at the cost thereof.

(c) The card so exhibited shall constitute sufficient notice to any solicitor of the determination by the occupant of the residence of the information contained thereon.



§ 806.11 DUTY OF SOLICITORS TO ASCERTAIN NOTICE.

(a) It shall be the duty of every solicitor upon going onto any premises in the village upon which a residence is located to first examine the notice provided for in § 806.10 if any is attached, and be governed by the statement contained on the notice. If the notice states NO SOLICITORS INVITED, then the solicitor, whether registered or not, shall immediately and peacefully depart from the premises.

(b) Any solicitor who has gained entrance to any residence, whether invited or not, shall immediately and peacefully depart from the premises when requested to do so by the occupant.

§ 806.12 PROHIBITED SOLICITATION.

It is hereby declared to be unlawful and shall constitute a nuisance for any person to go upon any premises and ring the doorbell upon or near any door, or create any sound in any manner calculated to attract the attention of the occupant of such residence, for the purpose of securing an audience with the occupant thereof and engage in soliciting in defiance of the notice exhibited at the residence in accordance with the provisions of § 806.10 above.



TITLE FOUR - Taxation

Chap. 820. Income Tax.

CHAPTER 820

Income Tax

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§ 820.01 PURPOSE.

To provide funds for the purposes of general village operations, maintenance, new equipment, extension and enlargement of village services and facilities and capital improvements of the village there is hereby levied a tax on qualifying wages, commissions and other compensation, and on net profits and other taxable income as hereinafter provided.

(Ord. 2008-12, passed 12-1-2008)

§ 820.02 DEFINITIONS.

As used in this chapter the following words shall have the meaning ascribed to them in this section, except as and if the context clearly indicates or requires a different meaning.

ADJUSTED FEDERAL TAXABLE INCOME. A C corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, adjusted as follows:

(1) Deduct intangible income to the extent included in federal taxable income. The deduction shall be allowed regardless of whether the intangible income relates to assets used in a trade or business or assets held for the production of income.

(2) Add an amount equal to 5% of intangible income deducted under division (1) of this definition, but excluding that portion of intangible income directly related to the sale, exchange, or other disposition of property described in section 1221 of the Internal Revenue Code;

(3) Add any losses allowed as a deduction in the computation of federal taxable income if the losses directly relate to the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code;



(4) A. Except as provided in division (4)B. of this definition, deduct income and gain included in federal taxable income to the extent the income and gain directly relate to the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code;

B. Division (4)A. of this definition does not apply to the extent the income or gain is income or gain described in section 1245 or 1250 of the Internal Revenue Code;

(5) Add taxes on or measured by net income allowed as a deduction in the computation of federal taxable income;

(6) In the case of a real estate investment trust and regulated investment company, add all amounts with respect to dividends to, distributions to, or amounts set aside for or credited to the benefit of investors and allowed as a deduction in the computation of federal taxable income;

(7) If the taxpayer is not a C corporation and is not an individual, the taxpayer shall compute adjusted federal taxable income as if the taxpayer were a C corporation, except;

A. Guaranteed payments and other similar amounts paid or accrued to a partner, former partner, member, or former member shall not be allowed as a deductible expense; and

B. Amounts paid or accrued to a qualified self-employed retirement plan with respect to an owner or owner-employee of the taxpayer, amounts paid or accrued to or for health insurance for an owner or owner-employee, and amounts paid or accrued to or for life insurance for an owner or owner-employee shall not be allowed as a deduction.

Nothing in this definition of *ADJUSTED FEDERAL TAXABLE INCOME* shall be construed as



allowing the taxpayer to add or deduct any amount more than once or shall be construed as allowing any taxpayer to deduct any amount paid to or accrued for purposes of federal self-employment tax. Nothing in this chapter shall be construed as limiting or removing the ability of any municipal corporation to administer, audit, and enforce the provisions of its municipal income tax.

ASSOCIATION. A partnership, limited partnership, S corporation or any other form of unincorporated enterprise owned by one or more persons.

BOARD OF REVIEW. The Board created by and constituted as provided for in § 820.17.

BUSINESS. An enterprise, activity, profession or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, association, corporation or any other entity, including but not limited to the renting or leasing of property, real, personal or mixed.

CORPORATION. A corporation or joint stock association organized under the laws of the United States, the State of Ohio or any other state, territory or foreign country or dependency.

DOMICILE. A principal residence that the taxpayer intends to use for an indefinite time and to which whenever he or she is absent he or she intends to return. A taxpayer has only one domicile even though he or she may have more than one residence.

EMPLOYEE. One who works for wages, salary, commission or other types of compensation in the services of an employer.

EMPLOYER. An individual, partnership, association, corporation, governmental body, unit or agency, or any other entity, whether or not organized for profit, who or that employs one or more



persons on a salary, wage, commission or other compensation basis.

FISCAL YEAR. An accounting period of 12 months or less ending on any day other than December 31.

GENERIC FORM. An electronic or paper form designed for reporting estimated municipal income taxes and annual municipal income tax liability or for filing a refund claim that is not prescribed by a particular municipal corporation for the reporting of that municipal corporation's tax on income.

GROSS RECEIPTS. Total income of taxpayers from whatever source derived.

INCOME FROM A PASS-THROUGH ENTITY. Partnership income of partners, membership interests of members of a limited liability company, distributive shares of shareholders of an S corporation, or other distributive or proportionate ownership shares of income from other pass-through entities.

INTANGIBLE INCOME. Income of any of the following types: income yield, interest, capital gains, dividends, or other income arising from the ownership, sale, exchange, or other disposition of intangible property including, but not limited to, investments, deposits, money, or credits as those terms are defined in Ohio R.C. Chapter 5701, and patents, copyrights, trademarks, trade names, investments in real estate investment trusts, investments in regulated investment companies, and appreciation on deferred compensation. **INTANGIBLE INCOME** does not include prizes, awards, or other income associated with any lottery winnings or other similar games of chance.

INTERNAL REVENUE CODE. The Internal Revenue Code of 1986, 100 Stat. 2085, 26 U.S.C. § 1, as amended.



INTERNET. The international computer network of both federal and non-federal interoperable packet switched data networks, including the graphical subnetwork known as the world wide web.

LIMITED LIABILITY COMPANY. A limited liability company formed under Ohio R.C. Chapter 1705 or under the laws of another state.

MUNICIPALITY. The Village of Commercial Point in the County of Pickaway, Ohio.

NET PROFIT. For a taxpayer other than an individual, adjusted federal taxable income and **NET PROFIT** for a taxpayer who is an individual means the individual's profit, other than the amounts described in § 820.03, required to be reported on schedule C, schedule E or schedule F.

NONQUALIFIED DEFERRED COMPENSATION PLAN. A compensation plan described in section 3121(v)(2)(C) of the Internal Revenue Code.

NONRESIDENT. An individual domiciled outside the Village of Commercial Point.

NONRESIDENT INCORPORATED BUSINESS ENTITY. An incorporated business entity not having an office or place of business within the Village of Commercial Point.

NONRESIDENT UNINCORPORATED BUSINESS ENTITY. An unincorporated business entity not having an office or place of business within the Village of Commercial Point.

OTHER PAYER. Any person, other than an individual's employer or the employer's agent that pays an individual any amount included in the federal gross income of the individual.

OWNER. A partner of a partnership, a member of a limited liability company, a shareholder of



an S corporation, or other person with an ownership interest in a pass-through entity.

OWNER'S PROPORTIONATE SHARE. With respect to each owner of a pass-through entity, the ratio of the owner's income from the pass-through entity that is subject to taxation by the municipal corporation, to the total income from that entity of all owners whose income from the entity is subject to taxation by that municipal corporation.

PASS-THROUGH ENTITY. A partnership, limited liability company, S corporation, or any other class of entity the income or profits from which are given pass-through treatment under the Internal Revenue Code.

PERSON. Individuals, firms, companies, business trusts, estates, trusts, partnerships, limited liability companies, associations, corporations, governmental entities, and any other entity. Whenever used in any clause prescribing and imposing a penalty, the term ***PERSON*** as applied to any association shall include the partners or members thereof, and as applied to corporations, the officers thereof.

PLACE OF BUSINESS. Any bona fide office, other than a mere statutory office, factory, warehouse or other space which is occupied and used by the taxpayer in carrying on any business activity, individually or through one or more of his or her employees regularly in attendance.

PRINCIPAL PLACE OF BUSINESS. In the case of an employer having headquarters activities at a place of business within a taxing municipality, the place of business at which the headquarters is situated. In the case of any employer not having its headquarters activities at a place of business within a taxing municipality, the term means the largest place of business located in a taxing municipality.

QUALIFIED PLAN. A retirement plan satisfying the requirements under section 401 of the



Internal Revenue Code as amended.

QUALIFYING WAGES. Wages, as defined in section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, adjusted in accordance with Ohio R.C. 718.03(A).

RESIDENT. Domiciled in the Village of Commercial Point.

RESIDENT INCORPORATED BUSINESS ENTITY. An incorporated business entity whose office, place of operations or business situs is within the Village of Commercial Point.

RESIDENT UNINCORPORATED BUSINESS ENTITY. An unincorporated business entity whose office, place of operations or business situs is within the Village of Commercial Point.

RETURN PREPARER. Any person other than a taxpayer that is authorized by a taxpayer to complete or file an income tax return, report, or other document for or on behalf of the taxpayer.

SCHEDULE C. Internal Revenue Service schedule C filed by a taxpayer pursuant to the Internal Revenue Code.

SCHEDULE E. Internal Revenue Service schedule E filed by a taxpayer pursuant to the Internal Revenue Code.

SCHEDULE F. Internal Revenue Service schedule F filed by a taxpayer pursuant to the Internal Revenue Code.

S CORPORATION. A corporation that has made an election under subchapter S of Chapter 1 of Subtitle A of the Internal Revenue Code for its taxable year.



TAX YEAR. The corresponding tax reporting period as prescribed for the taxpayer under the Internal Revenue Code.

TAX COMMISSIONER. The Tax Commissioner of the municipality or the person executing the duties of the aforesaid Commissioner.

TAXPAYER. A person subject to a tax on income levied by a municipal corporation. **TAXPAYER** does not include any person that is a disregarded entity or a qualifying subchapter S subsidiary for federal income tax purposes, but **TAXPAYER** includes any other person who owns the disregarded entity of qualifying subchapter S subsidiary.

TAXABLE INCOME. Qualifying wages paid by an employer or employers, compensation for personal services, other income defined by statute as taxable, and/or adjusted federal taxable income from the operation of a business, profession, or other enterprise or activity adjusted in accordance with the provisions of this chapter.

TAXING MUNICIPALITY. A municipality levying a tax on income earned by nonresidents working with such municipality or on income earned by its residents.
(Ord. 2008-12, passed 12-1-2008)

§ 820.03 IMPOSITION OF TAX.

Subject to the provisions of § 820.19, an annual tax for the purpose specified herein is hereby levied at the rate of 1% per year on the following:

(a) All qualifying wages, commissions, other compensation and other taxable income earned or received by residents of the municipality during the effective period of this chapter.



(b) All qualifying wages, commissions, other compensation and other taxable income earned by nonresidents for work done or service performed or rendered in the municipality during the effective period of this chapter.

(c) The portion attributable to the municipality of the net profits earned during the effective period of this chapter, of all resident unincorporated businesses, pass through entities, professions or other activities, derived from sales made, work done, services performed or rendered or business or other activities conducted in the municipality. On the portion of the distributive share of the net profits earned by a resident owner of a resident unincorporated business entity or pass-through entity not attributable to the municipality and not levied against such unincorporated business entity or pass-through entity.

(d) The portion attributable to the municipality of the net profits, earned during the effective period of this chapter, by all nonresident unincorporated businesses, pass-through entities, professions or other activities derived from sales made, work done or services performed or rendered or business or other activities conducted in the municipality, whether or not such unincorporated business entity has an office or place of business in the municipality. On the portion of the distributive share of the net profits earned by a resident owner of a nonresident unincorporated business entity or pass-through entity not attributable to the municipality and not levied against such incorporated business entity or pass-through entity.

(e) The portion attributable to the municipality of the net profits earned during the effective period of this chapter by all corporations that are not pass-through entities derived from sales made, work done or services performed or rendered, and business or other activities conducted in the municipality whether or not such corporations have an office or place of business in the municipality.

(f) All income received as gambling winnings as reported on IRS Form W-2G, Form 5754



and/or any other form required by the Internal Revenue Service that reports winnings from gambling, prizes and lottery winnings.

(Ord. 2008-12, passed 12-1-2008)

§ 820.04 ALLOCATION OF NET PROFITS.

This section does not apply to taxpayers that are subject to and required to file reports under Ohio R.C. Chapter 5745.

(a) Except as otherwise provided in § 820.05, net profit from a business or profession conducted both within and without the boundaries of a municipal corporation shall be considered as having a taxable situs in such a municipal corporation for the purposes of municipal income taxation in the same proportion as the average ratio of the following:

(1) The average original cost of the real and tangible personal property owned or used by the taxpayer in the business or profession in such municipal corporation during the taxable period to the average original cost of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated. As used in the preceding paragraph, real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight;

(2) Wages, salaries, and other compensation paid during the taxable period to persons employed in the business or profession for services performed in such municipal corporation to wages, salaries, and other compensation paid during the same period to persons employed in the business or profession, wherever their services are performed, excluding compensation that is not taxable by the municipal corporation under Ohio R.C. 718.011;



(3) Gross receipts of the business or profession from sales made and services performed during the taxable period in such municipal corporation to gross receipts of the business or profession during the same period from sales and services, wherever made or performed. If the foregoing apportionment formula does not produce an equitable result, another basis may be substituted, under uniform regulations, so as to produce an equitable result.

(b) As used in division (a) of this section, "sales made in a municipal corporation" mean:

(1) All sales of tangible personal property delivered within such municipal corporation regardless of where title passes if shipped or delivered from a stock of goods within such municipal corporation;

(2) All sales of tangible personal property delivered within such municipal corporation regardless of where title passes even though transported from a point outside such municipal corporation if the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within such municipal corporation and the sales result from such solicitation or promotion;

(3) All sales of tangible personal property shipped from a place within such municipal corporation to purchasers outside such municipal corporation regardless of where title passes if the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.

(c) Except as otherwise provided in division (d) of this section, net profit from rental activity not constituting a business or profession shall be subject to tax only by the municipal corporation in which the property generating the net profit is located.

(d) This section does not apply to individuals who are residents of the municipal corporation



and, except as otherwise provided in § 820.22, a municipal corporation may impose a tax on all income earned by residents of the municipal corporation to the extent allowed by the United States Constitution.

(Ord. 2008-12, passed 12-1-2008)

§ 820.05 OPERATING LOSS CARRY FORWARD.

(a) The portion of net operating loss sustained in any taxable year, beginning with the year 2009, allocable to the municipality, may be applied against the portion of the profit of succeeding tax years, allocable to the municipality, until exhausted, but in no event for more than the five taxable years immediately following the year in which the loss occurred. No portion of a net operating loss shall be carried back against net profits of any prior year.

(b) The portion of a net operating loss sustained shall be allocated to the municipality in the same manner as provided herein for allocating net profits to the municipality.

(c) The Tax Commissioner shall provide by rules and regulations the manner in which such net operating loss carry forward shall be determined.

(Ord. 2008-12, passed 12-1-2008)

§ 820.06 CONSOLIDATED RETURNS.

A consolidated return may be filed by a group of corporations who are affiliated through stock ownership if that affiliated group filed for the same tax period a consolidated return for federal income tax purposes pursuant to section 1501 of the Internal Revenue Code. A consolidated return must include all companies that are so affiliated.

(Ord. 2008-12, passed 12-1-2008)



§ 820.07 EFFECTIVE PERIOD.

The tax imposed by this chapter shall be levied, collected and paid with respect to all income and net profits subject to the tax earned on or after January 1, 2009.

(Ord. 2008-12, passed 12-1-2008)

§ 820.08 RETURN AND PAYMENT OF TAX.

(a) Each person who engaged in business, or whose qualifying wages, commissions, other compensation, or other taxable income are subject to the tax imposed by this chapter, shall, whether or not a tax is due thereon, make and file on or before April 15 in each year, a return with the Tax Commissioner and on or before April 15 of each year thereafter. A taxpayer on a fiscal year accounting basis for federal income tax purposes shall, beginning with his or her first fiscal year, any part of which falls within the effective period of this chapter, file his or her return within four months from the end of such fiscal year or period. The Tax Commissioner is hereby authorized to provide by regulation that the return of an employer or employers, showing the amount of tax deducted by such employer or employers from the salaries, wages, commissions or other compensation of an employee and paid by him or her or them to the Tax Commissioner, shall be accepted as the return required of any employee whose sole income, subject to tax under this chapter, is such salary, wages, commissions or other compensation.

(b) The return shall be filed with the Tax Commissioner on a form or forms furnished by or obtainable upon request from the Tax Commissioner setting forth:

(1) The aggregate amounts of qualifying wages, commissions, other compensation received, allocated, apportioned or set aside, other income defined as taxable, and gross income from any business, profession or other activity, less allowable expenses incurred in the acquisition of such



gross income, earned during the preceding year and subject to such tax;

(2) The amount of the tax imposed by this chapter on such earnings and profits; and

(3) Such other pertinent statements, information returns, copies of federal or state tax returns and/or schedules, or other information as the Tax Commissioner may require, including a statement that the figures used in the return are the figures used in the return for federal income tax, adjusted to set forth only such income as is taxable under the provisions of this chapter.

(c) The return may be filed on a generic form, if the generic form, when completed and filed, contains all the information required to be submitted with the municipality's prescribed returns, and if the taxpayer or return preparer filing the generic form otherwise complies with the Income Tax Code governing the filing of returns.

(d) (1) Any taxpayer that has requested an extension for filing a federal income tax return may request an extension for the filing of a municipal income tax return by filing a copy of the taxpayer's federal extension request with the Tax Commissioner. Any taxpayer not required to file a federal income tax return may request an extension for filing a municipal income tax return in writing. The request for extension must be filed on or before the original due date for the annual return. If the request is granted, the extended due date of the municipal income tax return shall be the last day of the month following the month to which the due date of the federal income tax return has been extended.

(2) The Tax Commissioner may deny a taxpayer's request for extension if the taxpayer:

A. Fails to timely file the request;



B. Fails to file a copy of the federal extension request, if applicable;

C. Owes the municipality any delinquent income tax, penalty, interest or other charge for the late payment or nonpayment of income tax; or

D. Has failed to file any required income tax return, report, or other related document for a prior tax period.

(3) The granting of an extension for filing a municipal tax return does not extend the due date as provided in this section for payment of the tax; hence, penalty and interest may apply to any unpaid tax during the period of extension at the rate set out by § 820.14. No penalty shall be assessed in those cases in which the return is filed and the final tax paid within the extension period provided all other filing and payment requirements of the Income Tax Code have been met. Any extension by the Tax Commissioner shall be granted upon the condition that declaration filing and payment requirements have been fulfilled; however, if upon further examination it then becomes evident that declaration filing and payment requirements have not been fulfilled, penalty and interest may be assessed in full and in the same manner as though no extension had been granted.

(e) (1) The taxpayer making a return shall, at the time of the filing thereof, pay to the Tax Commissioner the amount of taxes shown as due thereon; provided, however, that where any portion of the tax so due has been deducted at the source, pursuant to the provisions of this chapter, or where any portion of such tax has been paid by the taxpayer pursuant to the provisions of § 820.11, credit for the amount so paid shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at the time of filing such return.

(2) A taxpayer, who has overpaid the amount of tax to which the municipality is entitled under the provisions of this chapter, may have such overpayment applied against any subsequent liability hereunder or, at his or her election indicated on the return, such overpayment or part thereof



shall be refunded, provided that no additional taxes or refunds of less than five dollars (\$5.00) shall be collected or refunded.

(Ord. 2008-12, passed 12-1-2008)

§ 820.09 AMENDED RETURNS.

(a) Where necessary an amended return must be filed in order to report additional income and pay any additional tax due, or claim a refund of tax overpaid, subject to the requirements and limitations contained in § 820.16. Such amended returns shall be on a form obtainable on request from the Tax Commissioner or on a generic form.

(b) Within three months from the final determination of any federal tax liability affecting the taxpayer's municipal tax liability, such taxpayer shall make and file an amended municipal return showing income subject to the municipality tax based upon such final determination of federal tax liability, and shall pay any additional tax shown due thereon or make claim for refund of any overpayment.

(c) Information returns, schedules and statements required to support tax returns which are incomplete without such information shall be filed within the time limits set forth for the filing of the tax returns and the failure to file such information returns, schedules and statements shall be a violation of this Income Tax Code. Provided, however, that the taxpayer shall have ten days after notification by the Tax Commissioner to file the items required by this division.

(Ord. 2008-12, passed 12-1-2008)

§ 820.10 COLLECTION AT SOURCE.

(a) (1) Each employer within, or doing business within, the municipality who employs one or



more persons on a salary, wage, commission or other compensation basis shall deduct at the time of the payment of such salaries, wages, commissions or other compensation, the tax of 1% of the qualifying wages due by such employer to each such employee and shall before the last day specified below make a return and pay to the Tax Commissioner the amount of taxes so deducted.

(2) Employers with withholding of less than three hundred dollars (\$300.00) per month shall make returns on a quarterly basis, the due dates being the last day of April, July, October, and January. Employers with withholding of more than three hundred dollars (\$300.00) per month must make returns on a monthly basis, the due date being the fifteenth day of the following month; any other withholding schedule shall have prior approval of or by the Tax Commissioner in writing.

(b) Each employer in collecting such tax shall be deemed to hold the same, until payment is made by such employer to the municipality, as a trustee for the benefit of the municipality, and any such tax collected by such employer from his or her employees shall, until the same is paid to the municipality, be deemed a trust fund in the hands of such employer. Each employer shall be liable for the payment of the tax required to be deducted and withheld, whether or not such tax, in fact, has been withheld.

(c) It shall be the responsibility, jointly and severally, of the president and treasurer of each corporation required to withhold the tax from wages of its employees under this section to see that all such taxes so withheld are paid to the municipality in accordance with the provisions of this section. In the event taxes withheld by a corporation from the salaries of its employees are not paid to the municipality in accordance with the provisions of this section, the president and treasurer of such corporation shall each be criminally liable under the provisions of §§ 820.20 and 820.99.

(d) On or before February 28 of each year, each employer shall file a withholding tax reconciliation on a form or forms prescribed by and obtainable from the Tax Commissioner or a



generic form, setting forth the sum total of all compensation paid all employees, the portion of which (if any), was not subject to withholding along with an explanation for the same, and the portion of which was subject to withholding, together with the amount of such withholdings remitted. Such return shall include information concerning each employee from whom the municipal tax was withheld, showing the name, address, zip code and Social Security number of each such employee, the total amount of compensation paid during the year and the amount of municipal tax withheld. If the total tax withheld from any employee included tax withheld and remitted to another municipality, the amount of same shall be separately shown on the return of information to the municipality concerning each employee.

(e) In addition to the wage reporting requirements of this section, any person required by the Internal Revenue Service to report on Form 1099-Misc. payments to individuals not treated as employees for services performed shall also report such payments to the municipality when the services were performed in the municipality. The information may be submitted on a listing, and shall include the name, address, and Social Security number (or federal identification number), and the amount of the payments made. Federal form(s) 1099 may be submitted in lieu of such listing. The information shall be filed annually on or before February 28 following the end of such calendar year.

(f) No person shall be required to withhold the tax on the qualifying wages, commissions, other compensation and other taxable income paid to domestic servants employed exclusively in or about such person's residence. However, such domestic servants shall be responsible for the filing and paying their own returns and taxes.

(Ord. 2008-12, passed 12-1-2008)

§ 820.11 DECLARATIONS.

(a) Every person who anticipates any taxable income which is not subject to § 820.10, or who



engages in any business, profession, enterprise or activity shall file a declaration setting forth such estimated income or the estimated profit or loss from such business activity together with the estimated tax due thereon, if any.

(b) (1) Such declaration shall be filed on or before April 15 of each year during the life of this chapter, or on or before the fifteenth day of the fourth month following the date the taxpayer becomes subject to tax for the first time.

(2) Those taxpayers reporting on a fiscal year basis shall file a declaration on or before the fifteenth day of the fourth month following the start of each fiscal year or period.

(c) (1) Such declaration shall be filed upon a form furnished by or obtainable from the Tax Commissioner or a generic form. Credit shall be taken in such declaration for municipal tax to be withheld from any portion of such income.

(2) Except as hereinafter specified, a declaration of estimated tax to be paid the municipality shall be accompanied by a payment of at least one-fourth of the estimated tax, less credit for taxes withheld or paid to another municipality and at least a similar amount shall be paid on or before the last day of the seventh, tenth, and thirteenth months after the beginning of the tax year.

(3) A declaration may be amended at any time; provided however, that in case an amended declaration is filed, the unpaid balance shown due thereon shall be paid in equal installments on or before the remaining payment dates.

(4) The mere submission of a declaration estimating a tax liability shall not constitute filing unless accompanied by the required payment.



(d) An amended declaration must be filed on or before January 31 of any year, or in the case of a taxpayer on a fiscal year accounting basis, on or before the date fixed by regulation of the Tax Commissioner, if it appears that the original declaration made for such year underestimated the taxpayer's income by 30% or more, unless the taxpayer has paid 100% of the previous year's tax. At such time a payment which, together with prior payments, is sufficient to pay the taxpayer's entire estimated liability shall be made. If, upon the filing of the return on or before January 31 or the date fixed by regulation, whichever is applicable, the difference between 70% of the taxpayer's tax liability and the amount of estimated tax he or she actually paid on or before January 31 or the date fixed by regulation, whichever is applicable, shall be subject to the interest and penalty provisions of § 820.14.

(e) On or before the fifteenth day of the fourth month of the calendar or fiscal year following that for which the declaration was filed, an annual return shall be filed and any balance which may be due the municipality shall be paid therewith in accordance with the provisions of § 820.08.

(Ord. 2008-12, passed 12-1-2008)

§ 820.12 DUTIES OF THE TAX COMMISSIONER.

(a) (1) The Tax Commissioner shall collect and receive the tax imposed by this chapter in the manner prescribed herein, shall keep an accurate record thereof and shall report all moneys so received.

(2) The Tax Commissioner shall enforce payment of all income taxes owing the municipality, shall keep accurate records for a minimum of five years showing the amount due from each taxpayer required to file a declaration or make any return, including a return of taxes withheld, and shall show the dates and amounts of payments thereof.



(b) The Tax Commissioner is hereby charged with the enforcement of the provisions of this chapter, and is hereby empowered, subject to the approval of the Board of Review, to adopt and promulgate and to enforce rules and regulations authorized or required by this chapter, relating to any matter or thing pertaining to the collection and payment of taxes and the administration and enforcement of the provisions of this chapter, including provisions for the re-examination and correction of returns.

(c) In any case where a taxpayer has failed to file a return or has filed a return which does not show the proper amount of tax due, the Tax Commissioner may determine the amount of tax appearing to be due to the municipality from the taxpayer and may send to such taxpayer a written statement showing the amount of tax so determined, together with interest and penalties thereon, if any.

(d) Subject to the consent of a majority of the Board of Review or pursuant to regulation approved by the Board of Review, the Tax Commissioner shall have the power to compromise any liability imposed by this chapter.

(e) Upon the demonstration and documentation of good cause, the Tax Commissioner shall have the power to compromise penalty and interest liabilities imposed by this chapter, consistent with this chapter.

(Ord. 2008-12, passed 12-1-2008)

§ 820.13 INVESTIGATIVE POWERS OF TAX COMMISSIONER; PENALTY FOR DIVULGING INFORMATION.

(a) The Tax Commissioner, or any of his or her authorized agents, is hereby authorized to examine the books, papers, records and federal income tax returns of any employer or taxpayer or any person subject to, or whom the Tax Commissioner believes is subject to the provisions of this



chapter, for the purpose of verifying the accuracy of any return made or, if no return was made, to ascertain the tax or withholdings due under this chapter. Every such employer, supposed employer, taxpayer or supposed taxpayer is hereby directed and required to furnish, upon written request of the Tax Commissioner or his or her duly authorized agent or employee, the means, facilities and opportunities for making such examinations and investigations as are hereby authorized.

(b) The Tax Commissioner is hereby authorized to order any person presumed to have knowledge of the facts to appear at the office of the Tax Commissioner and to examine such person, under oath, concerning any income which was or should have been reported for taxation or withheld, or any transaction tending to affect such income, and for this purpose may compel the production of books, papers, records and federal income tax returns and the attendance of all persons before him, whether as parties or witnesses, whenever he or she believes such persons have knowledge of such income or information pertinent to such inquiry.

(c) The refusal to produce books, papers, records and federal income tax returns, or the refusal to submit to such examination by any employer or person subject, or presumed to be subject, to the tax or by any officer, agent or employee of a person subject to the tax or required to withhold tax or the failure of any person to comply with the provisions of this section or with an order or subpoena of the Tax Commissioner authorized herein shall be deemed a violation of this chapter punishable as provided in §§ 820.20 and 820.99.

(d) Every taxpayer shall retain all records necessary to compute his or her tax liability for a period of five years from the date his or her return is filed, or the taxes required to be withheld are paid.

(e) Any information gained as a result of any returns, investigations, hearings or verifications required or authorized by this chapter shall be confidential, and no disclosure thereof shall be made except to municipal, county, state or federal taxing agencies, or except for official purposes or except



in accordance with proper judicial order. Any person divulging such information in violation of this section shall be fined and/or imprisoned as provided in § 820.99. Each disclosure shall constitute a separate offense. In addition to the above penalty, any employee of the municipality who violates the provisions of this section relative to the disclosure of confidential information shall be guilty of an offense punishable by immediate dismissal.

(Ord. 2008-12, passed 12-1-2008)

§ 820.14 INTEREST AND PENALTIES.

(a) All taxes imposed and moneys withheld or required to be withheld by employers under the provisions of this chapter, remaining unpaid after they become due, shall bear interest at the rate of 1% per month.

(b) In addition to interest as provided in division (a) of this section, penalties for failure to pay taxes and to withhold and remit taxes pursuant to the provisions of this chapter are hereby imposed as follows:

(1) In the case of taxpayers failing to pay the full amount of tax due, a penalty of the higher of five dollars (\$5.00) or 1% per month, or fraction thereof, of the amount of the unpaid tax, if the tax is paid during the first six months after such tax became due; a penalty of 1-1/2% per month, or fraction thereof, of the unpaid tax, if such tax is paid between the seventh and twelfth months after such tax became due; and a penalty of 2% per month or fraction thereof of the amount of the unpaid tax, if such tax is paid later than 12 months after it became due. The percentages herein specified when used shall apply from the first month of delinquency.

(2) In the case of employers who fail to withhold and remit to the Tax Commissioner the taxes to be withheld from employees, a penalty of the higher of ten dollars (\$10.00) or 1% per



month, or fraction thereof of the unpaid withholding, if paid during the first three months after it was due; a penalty of 1-1/2% per month, or fraction thereof, of the unpaid withholding if paid during the fourth to sixth month, inclusive, after it was due; and a penalty of 2% per month, or fraction thereof, of the unpaid withholding if paid later than six months after it was due.

(c) In addition to interest and penalties as provided in divisions (a) and (b) of this section, penalties for failure to file any return required by this chapter, whether annual or for any shorter period, within the times permitted by this chapter are imposed as follows:

<i>Penalty</i>	<i>Complete Tax Return is Filed</i>
\$25.00	Not more than 30 days after due date
\$50.00	More than 30 days but less than 120 days after due date
\$100.00	120 or more days after due date

(Ord. 2008-12, passed 12-1-2008)

§ 820.15 EXCEPTIONS.

(a) A penalty shall not be assessed on an additional tax assessment made by the Tax Commissioner when a return has been filed in good faith and the tax paid thereon within the time prescribed by the Tax Commissioner; and provided further that, in the absence of fraud, neither penalty nor interest shall be assessed on any additional tax assessment resulting from a federal audit, providing an amended return is filed and the additional tax is paid within three months after final determination of the federal tax liability.

(b) Upon an appeal from the refusal of the Tax Commissioner to recommend abatement of penalty and interest, the Board of Review may abate such penalty or interest, or both.

(Ord. 2008-12, passed 12-1-2008)



§ 820.16 COLLECTION OF UNPAID TAXES AND REFUNDS OF OVERPAYMENTS.

(a) All taxes imposed by this chapter shall be collectible, with any interest and penalties thereon, by suit as other debts of like amount are recoverable. No additional assessment shall be made after three years from the time of payment of any tax due or the time the return was filed, whichever is later hereunder; provided however, there shall be no period of limitation on an additional assessment in a case of a return that omits gross income in excess of 25% of that required to be reported or in the case of filing a false or fraudulent return with intent to evade the tax or in the case of failure to file a return. In those cases in which the Commissioner of Internal Revenue and the taxpayer have executed a waiver of the federal statute of limitations, the period within which an additional assessment may be made by the Tax Commissioner shall be extended one year from the time of the final determination of the federal tax liability.

(b) Taxes erroneously paid shall not be refunded unless a claim for refund is made within three years from the date on which such payment was made or the return was due, or within three months after final determination of the federal tax liability, whichever is later.

(c) After the time period allowed for a refund of the tax, a nonrefundable credit shall be allowed against the tax erroneously paid equal to the tax with respect to such income or wages.

(1) If the tax rate is less than the tax rate paid or withheld on such income or wages, the credit described in division (c) above shall be calculated using the tax rate in effect.

(2) Nothing in this section permits any credit carry forward.

(d) Interest shall be allowed and paid on any overpayment by a taxpayer of any municipal income tax obligation from the date of the overpayment, with the following exception: No interest



shall be allowed on any overpayment that is refunded within 90 days after the final filing date of the annual return or 90 days after the complete return is filed, whichever is later. For purposes of computing the payment of interest on overpayments, no amount of tax for any taxable year shall be treated as having been paid before the date on which the tax return for that year was due without regard to any extension of time for filing that return. The interest shall be paid at the interest prescribed by Ohio R.C. 5703.47.

(e) Amounts of less than five dollars (\$5.00) shall not be collected or refunded.
(Ord. 2008-12, passed 12-1-2008)

§ 820.17 BOARD OF REVIEW.

(a) A Board of Review consisting of three persons appointed by the Mayor, with the consent of Council, is hereby created. Board members shall receive such compensation as Council may determine.

(b) A majority of the members of the Board shall constitute a quorum. The Board shall adopt its own procedural rules and shall keep a record of its transactions. All hearings by the Board shall be conducted privately unless the taxpayer requests a public hearing and the provisions of § 820.13 with reference to the confidential character of information required to be disclosed by the ordinance shall apply to such matters as may be heard before the Board on appeal.

(c) The Board of Review shall schedule a hearing within 45 days after receiving the request, unless the taxpayer waives a hearing. If the taxpayer does not waive the hearing, the taxpayer may appear before the Board and may be represented by an attorney at law, certified public accountant or other representative.



(d) The Board may affirm, reverse, or modify the Tax Commissioner's decision or any part of that decision. The Board shall issue a decision on the appeal within 90 days after the Board's final hearing on the appeal, and send notice of its final decision by ordinary mail to all of the parties to the appeal within 15 days after issuing the decision. The taxpayer or the Tax Commissioner may appeal the Board's decision as provided in Ohio R.C. 5717.011.

(e) The Board of Review created pursuant to this section shall adopt rules governing its procedures and shall keep a record of its transactions. Such records are not public records available for inspection under Ohio R.C. 149.43. Hearings requested by a taxpayer before a Board of Review created pursuant to this section are not meetings of a public body subject to Ohio R.C. 121.22. (Ord. 2008-12, passed 12-1-2008)

§ 820.18 ALLOCATION OF FUNDS.

The funds collected under the provisions of this chapter shall be deposited in the General Fund and such funds shall be disbursed in the following order:

(a) Such part thereof as shall be necessary to defray all costs of collecting the taxes and the cost of administering and enforcing the provisions hereof.

(b) All remaining moneys collected under the provisions of this chapter shall be used for general municipal operations, maintenance, equipment and capital improvements as Council shall annually determine.

(Ord. 2008-12, passed 12-1-2008)



§ 820.19 SAVINGS CLAUSE.

This chapter shall not apply to any person, firm or corporation, or to any property as to whom or which is beyond the power of Council to impose the tax herein provided for. If any sentence, clause, section or part of this chapter or any tax against or exception granted any individual or any of the several groups of persons or forms of income specified herein, is found to be unconstitutional or illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentences, section or part of this chapter and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this chapter. It is hereby declared to be the intention of Council that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence or part thereof not been included therein.

(Ord. 2008-12, passed 12-1-2008)

§ 820.20 PROHIBITED VIOLATIONS.

No person shall:

(a) Fail, neglect or refuse to make any return, declaration or registration required by this chapter;

(b) File an incomplete, false, or fraudulent return;

(c) Fail, neglect or refuse to pay the tax, penalties or interest imposed by this chapter;

(d) Fail, neglect or refuse to withhold the tax from his or her employees and remit such withholding tax to the Tax Commissioner;



(e) Refuse to permit the Commissioner or any duly authorized agent or employee to examine his or her or his or her employer's books, records, papers and federal income tax returns;

(f) Fail to appear before the Commissioner and to produce his or her or his or her employer's books, records, papers of federal income tax returns upon order or subpoena of the Commissioner;

(g) Refuse to disclose to the Commissioner any information with respect to such person's or such person's employer's income or net profits;

(h) Fail to comply with the provisions of this chapter or any order or subpoena of the Commissioner;

(i) Fail, neglect or refuse to make any payment on the estimated tax for any year as required by § 820.11;

(j) Fail, as president or treasurer of a corporation, to cause the tax withheld from the wages of the employees of such corporation pursuant to this chapter to be paid to the municipality in accordance with the provisions of § 820.10; or

(k) Attempt to do anything whatsoever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter. All criminal prosecutions under this section and all civil actions shall be commenced within the time specified in the Ohio Revised Code. The failure of any employer, taxpayer or person to receive or procure a return, declaration or other required form shall not excuse him or her from filing any information, return or declaration, from filing such form or from paying the tax. *PERSON* as used in this section, shall in addition to the meaning prescribed in § 820.02, include in the case of an association or corporation not having any partner, member or officer within the municipality, any employee or agent of such association or corporation who can be



found within the corporate limits of the municipality.

(Ord. 2008-12, passed 12-1-2008)

§ 820.21 MANDATORY REGISTRATION.

(a) Each new resident of the municipality shall register with the Tax Commissioner of the municipality to become subject to the municipal income tax within 90 days of residence in the municipality.

(b) All employers, contractors or subcontractors who do work in the municipality shall register with the Commissioner and shall present a list of all employees, subcontractors, contractors or others who may do work for them whose profits, wages, or earnings are not presently subject to withholding of the municipal income tax.

(Ord. 2008-12, passed 12-1-2008)

§ 820.22 EXCLUSIONS.

The provisions of this chapter shall not be construed as levying a tax upon the following:

(a) Proceeds from welfare benefits, unemployment insurance benefits, Social Security benefits, and qualified retirement plans as defined by the Internal Revenue Service.

(b) Proceeds of insurance, annuities, worker's compensation insurance, permanent disability benefits, compensation for damages for personal injury and the like reimbursements, not including damages for loss of profits and wages.

(c) Dues, contributions and similar payments received by charitable, religious, educational



organizations, or labor unions, trade or professional associations, lodges and similar organizations.

(d) Gains from involuntary conversion, cancellation of indebtedness, interest on federal obligations and income of a decedent's estate during the period of administration (except such income from the operation of a business).

(e) Alimony.

(f) Compensation for damage to property by way of insurance or otherwise.

(g) Interest and dividends from intangible property.

(h) Military pay or allowances of members of the Armed Forces of the United States and members of their reserve components, including the Ohio National Guard (Ohio R.C. 718.01).

(i) Income of any charitable, educational, fraternal or other type of nonprofit association or organization enumerated in Ohio R.C. 718.01 to the extent that such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property, or tax-exempt activities.

(j) Any association or organization falling in the category listed in division (i) of this section receiving income from non-exempt real estate, tangible or intangible personal property, or business activities of a type ordinarily conducted for profit by taxpayers operating for profit shall not be excluded hereunder.

(k) In the event any association or organization receives taxable income as provided in division (j) of this section from real or personal property ownership or income producing business located both within and without the corporate limits of the municipality, it shall calculate its income



apportioned to the municipality under the method or methods provided above.

(l) If exempt for federal income tax purposes, fellowship and scholarship grants are excluded from municipal tax income.

(m) The rental value of a home furnished to a minister as part of his or her compensation, or the rental allowance paid to a minister as part of his or her compensation, to the extent used by him or her to rent or provide a home pursuant to section 107 of the Internal Revenue Code.

(n) Compensation paid under Ohio R.C. 3501.28 or 3501.36 to a person serving as a precinct official, to the extent that such compensation does not exceed one thousand dollars (\$1,000.00) annually. Such compensation in excess of one thousand dollars (\$1,000.00) shall be subjected to taxation. The payer of such compensation is not required to withhold municipal tax from that compensation.

(o) Compensation paid to an employee of a transit authority, regional transit authority, or a regional transit commission created under Ohio R.C. Chapter 306 for operating a transit bus or other motor vehicle for the authority or commission in or through the municipality, unless the bus or vehicle is operated on a regularly scheduled route, the operator is subject to such tax by reason of residence or domicile in the municipality, or the headquarters of the authority or commission is located within the municipality.

(p) The municipality shall not tax the compensation paid to a nonresident individual for personal services performed by the individual in the municipality on 12 or fewer days in a calendar year unless one of the following applies:

(1) The individual is an employee of another person, the principal place of business of the individual's employer is located in another municipality in Ohio that imposes a tax applying to



compensation paid to the individual for services paid on those days; and the individual is not liable to that other municipality for tax on the compensation paid for such services; or

(2) The individual is a professional entertainer or professional athlete, the promoter of a professional entertainment or sports event, or an employee of such promoter, all as may be reasonably defined by the municipality.

(q) (1) The income of a public utility, when that public utility is subject to the tax levied under Ohio R.C. 5727.24 or 5727.30, except a municipal corporation may tax the following, subject to Ohio R.C. Chapter 5745:

- A. The income of an electric company or combined company;
- B. The income of a telephone company;

(2) As used in § 820.07(17), *COMBINED COMPANY*, *ELECTRIC COMPANY* and *TELEPHONE COMPANY* have the same meanings as in Ohio R.C. 5727.01.

(r) The above noted items in this section are the only forms of income not subject to the tax. Any other income, benefits, or other forms of compensation shall be taxable.

(Ord. 2008-12, passed 12-1-2008)

§ 820.23 AMENDMENTS.

This chapter may be amended from time to time in the manner provided in the Ohio Revised Code.

(Ord. 2008-12, passed 12-1-2008)



§ 820.99 PENALTY.

(a) Whoever violates any provision of this chapter for which no other penalty is provided shall be fined not more than one hundred dollars (\$100.00) for a first offense; for each subsequent offense, such person shall be fined not more than five hundred dollars (\$500.00) or imprisoned not more than six months or both.

(b) Whoever violates § 820.21 shall be fined five dollars (\$5.00) a day for every day of violation, up to a maximum amount of two hundred fifty dollars (\$250.00).

(Ord. 2008-12, passed 12-1-2008)