

RECORD OF ORDINANCES

Ordinance No. _____ Passed _____, 20____

CITY OF BELPRE
ORDINANCE NO. 15 (2004-05)

AN ORDINANCE AMENDING THE CITY INCOME TAX
ORDINANCE TO COMPLY WITH OHIO LAW

WHEREAS, the State of Ohio has mandated certain changes to
the municipal income tax ordinance,

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL
OF THE CITY OF BELPRE, OHIO, THAT:

SECTION I

Chapter 181 of the Codified Ordinances of the City of Belpre is
hereby amended as follows:

- (1) Repeal existing Section 181.03 (a) (6) and replace with the following new Section 181.03 (a) (6):
 - (a)(6) The City of Belpre shall not tax the compensation of an individual if ALL of the following apply:
 - (A) The individual does not reside in the City of Belpre;
 - (B) In the case of an individual who is an employee, the principal place of business of the individual's employer is located outside the City of Belpre, and the individual pays tax on compensation described in this section to the city, if any, in which the employer's principal place of business is located, and no portion of that tax is refunded to the individual;
 - (C) The individual is not a professional entertainer or professional athlete, the promoter of a professional entertainment or sports event, or an employee of such a promoter, all as may be reasonably defined by the City of Belpre.

SECTION II

Existing Section 181.06 (a) (5) is hereby repealed.

SECTION III

Repeal existing Section 181.03 (b) and replace with the following new Section 181.03 (b):

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- (b) **Allocation of Net Profits.** The portion of the net profits attributable to the City of a taxpayer conducting a business, profession or other activity both within and without the boundaries of the City shall be determined as provided in Ohio Revised Code 718.01, 718.02 and 718.03 and in accordance with the rules and regulations adopted by the Administrator pursuant to this chapter.

SECTION IV

Repeal existing Section 181.05 (a) and replace with the following new Section 181.05 (a):

181.05 RETURN AND PAYMENT OF TAX

- (a) Each taxpayer, except as herein provided, shall, whether or not a tax be due thereon, make and file a return on or before April 15th of the year following the effective date of this chapter, and on or before April 15th of each year thereafter. When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed within four months from the end of such fiscal year or period.

SECTION V

Repeal existing Section 181.07 (c) and replace with the following new Section 181.07 (c) :

- (c) On or before the fifteenth day of the fourth month of the year following that for which such declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due to the City shall be paid therewith in accordance with the provisions of Section 181.05.

SECTION VI

Any portion of Chapter 181 of the Codified Ordinances of the City of Belpre in conflict herewith is hereby repealed.


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SECTION VII

This Ordinance shall take effect on the earliest date allowed by law.

PASSED: December 13, 2004 
PRESIDENT OF COUNCIL

ATTEST: Kimberly A. Mendeth

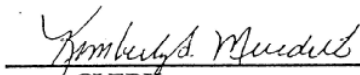
PRESENTED TO MAYOR: 12/14 
MAYOR

APPROVED BY MAYOR: 12/14

CLERK'S CERTIFICATION OF PUBLICATION

The undersigned Clerk of the Council of the City of Belpre, Ohio, does hereby certify that on December 14, 2004, this Ordinance was published by posting a copy of the same at the five public places designated by the City Council in Ordinance No. 6 (76-77).

December 14, 2004
Date


CLERK