

TITLE NINE - Taxation.
Chap. 181. Income Tax.

CHAPTER 181
Income Tax

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CROSS REFERENCES

Power to levy - see Ohio Const. Art. XII, Sec. 8
Payroll deductions - see Ohio R.C. 9.42
Municipal income taxes - see Ohio R.C. Ch. 718
State income tax - see Ohio R.C. Ch. 5747

181.01 PURPOSE.

To provide funds for the purposes of general Municipal operation, maintenance, new equipment, extension and enlargement of Municipal services and facilities and capital improvements of the City there is hereby levied a tax on salaries, wages, commissions and other compensation, and on net profits as hereinafter provided in this chapter.
(Ord. 15(76-77). Passed 11-8-76.)

181.02 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.

- (a) The Income Tax Administrator shall be the City Auditor, and as such Administrator, shall administer and enforce the provisions of this chapter.
(Ord. 56(80-81). Passed 9-28-81.)
- (b) "Assignment" means the assignment made by a resident of Belpre of claim for refund due from another taxing municipality granting credit to nonresidents thereof.
- (c) "Association" means a partnership, limited partnership or any other any form of unincorporated enterprise, owned by two or more persons.
- (d) "Board of Review" means the Board created by and constituted as provided in Section 181.12.
- (e) "Business" means an enterprise, activity, profession or undertaking of any nature, conducted for profit or ordinarily conducted for profit, whether by and individual, partnership, association, corporation or any other entity.
- (f) "Capital improvement" means any permanent structure of a useful life of more than five years costing more than five hundred dollars (\$500.00).
- (g) "Corporation" means a corporation or joint stock association organized under the laws of the United States, the State, or any other state, territory or foreign country or dependency.
- (h) "Employee" means one who works for wages, salary, commission or other type of compensation in the service of an employer.
- (i) "Employer" means 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.
- (j) "Fiscal year" means an accounting period of twelve months or less ending on any day other than December 31.
- (k) "Gross receipts" means the total income from any source whatsoever.
- (l) "Net profits" means a net gain from the operation of a business, profession, enterprise or other activity after provision for all ordinary and necessary expenses either paid or accrued in accordance with the accounting system used by the taxpayer for federal income tax purposes, or system approved by the Administrator without deduction of taxes imposed by this chapter, federal, state and other taxes based on income; and in the case of an association, without deduction of salaries paid to partners and other owners; and otherwise adjusted to the requirements of this chapter.
- (m) "Nonresident" means an individual domiciled outside the City.
- (n) "Nonresident unincorporated business entity" means an unincorporated business entity not having an office or place of business within the City.
- (o) "Person" means every natural person, partnership, fiduciary, association or corporation. Whenever used in any clause prescribing and imposing a penalty, the term "person" as applied to any unincorporated entity, shall mean the partners or members thereof, and as applied to corporations, the officers thereof.

- (p) "Place of business" means 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 regular agents or employees regularly in attendance.
- (q) "Reciprocity credit" means the credit granted by a municipality to its residents, and to nonresidents thereof, based on fifty percent (50%) of the lesser of two rates.
- (r) "Resident" means an individual domiciled in the City.
- (s) "Resident unincorporated business entity" means an unincorporated business entity having an office or place of business within the City.
- (t) "Taxable income" means wages, salaries and other compensation paid by an employer or employers before any deductions and/or the net profits from the operation of a business, profession or other enterprise or activity adjusted in accordance with the provisions of this chapter.
- (u) "Taxing municipality" means any municipal corporation levying a municipal income tax on salaries, wages, commissions and other compensation earned by individuals, and on the net profits earned from the operation of a business, profession or other activity.
- (v) "Taxable year" means the calendar year or the fiscal year upon the basis of which the net profits are to be computed under this chapter and, in the case of a return for a fractional part of a year, the period for which such return is required to be made.
- (w) "Taxpayer" means a person, whether an individual, partnership, association or any corporation or other entity, required hereunder to file a return or pay a tax.
- (x) The singular shall include the plural, and the masculine shall include the feminine and the neuter. (Ord. 15(76-77). Passed 11-8-76.)

181.03 IMPOSITION OF TAX.

(a) Taxable Income. An annual tax for the purposes specified in Section 181.01 shall be imposed on and after January 1, 1977, at the rate of one percent (1%) per annum upon the following:

- (1) On all salaries, wages, commissions and other compensation and net profits from unincorporated business entities and professions earned during the effective period of this chapter by residents of the City.
- (2) On all salaries, wages, commissions and other compensation earned during the effective period of this chapter by nonresidents for work done or services performed or rendered in the City.
- (3) A. On the portion attributable to the City of the net profits earned during the effective period of this Chapter of all resident unincorporated businesses, professions or other entities, derived from sales made, work done, services performed or rendered and business or other activities conducted in the City.
B. On the portion of the distributive share of the net profits earned during the effective period this chapter of a resident partner or owner of a resident unincorporated business entity not attributable to the City and not levied against such unincorporated business entity.

However, the liability of an individual partner or owner taxable hereunder on income attributable to another taxing municipality shall be subject to the relief and reciprocity provisions of Section 181.14.

- (4) A. On the portion attributable to the City of the net profits earned during the effective period of this chapter of all nonresident unincorporated businesses, professions or other entities, derived from sales made, work done or services performed or rendered and business or other activities conducted in the City, whether or not such unincorporated business entity has an office or place of business in the City.
- B. On the portion of the distributive share of the net profits earned during the effective period of this chapter of a resident partner or owner of a nonresident unincorporated business entity not attributable to the City and not levied against such unincorporated business entity. However, the liability of an individual partner or owner taxable hereunder or income attributable to another taxing municipality shall be subject to the relief and reciprocity provisions of Section 181.14.
- (5) On the portion attributable to the City, of the net profits earned during the effective period of this chapter of all corporations derived from sales made, work done, services performed or rendered and business or other activities conducted in the City, whether or not such corporations have an office or place of business in the City.

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

(c) Operating Loss Carry-Forward.

- (1) The portion of a net operating loss sustained in any taxable year subsequent to January 1, 1977, allocable to the City may be applied against the portion of the profit of succeeding years allocable to the City, until exhausted but in no event for more than five taxable years. No portion of a net operating loss shall be carried back against net profits of any prior year.
- (2) The portion of a net operating loss sustained shall be allocated to the City in the same manner as provided herein for allocating net profits to the City.
- (3) The Administrator shall provide by rules and regulations the manner in which such net operating loss carry-forward shall be determined.

(d) Consolidated Returns.

- (1) Filing of consolidated returns may be permitted or required in accordance with rules and regulations prescribed by the Administrator.
- (2) In the case of a corporation that carried on transactions with its stockholders or with other corporations related by stock ownership, interlocking directorates or some other method, or in case any person operates a division, branch, factory, office, laboratory or activity within the City constituting a portion only of its total business, the Administrator shall require such additional information as he may deem necessary to ascertain whether net profits are properly allocated to the City.

If the Administrator finds net profits are not properly allocated to the City by reason of transactions with stockholders or with other corporations related by stock ownership, interlocking directorates or transactions with such division, branch, factory, office, laboratory or activity or by some other method, he shall make such allocation as he deems appropriate to produce a fair and proper allocation of net profits to the City. (Ord. 15(76-77). Passed 11-8-76.)

(e) Itinerant Vendors; Definition; Registration; Permit.

- (1) As used in this section, "itinerant vendor: means any person, firm or corporation who sells goods or provides services within this Municipality, but does not operate from an established place of business within the Municipality. "Itinerant vendor" includes persons who do business on public streets or from motor vehicles.
- (2) From and after the effective date of this section, no itinerant vendor shall do business within this Municipality unless they shall first register with the Tax Administrator and deposit a sum of not less than twenty-five dollars (\$25.00) towards their potential Municipal income tax liability. Such registration shall be valid for the remainder of the current calendar year and the sum so deposited shall be applied as a credit towards any income tax liability. Upon receipt of a signed statement that the business no longer intends to do business in the Municipality, the amount deposited shall be returned after the payment of any income tax liability.
- (3) Upon registration, the Tax Administrator shall issue an itinerant vendor permit to the business which shall be valid for the balance of the calendar year. The vendor shall have in his possession this permit at all times it does business within this Municipality and shall display the same to any law enforcement officer or tax department representative upon request.
- (4) The net profits earned within this Municipality by itinerant vendors are hereby declared to be subject to the tax imposed by this chapter.
- (5) No persons, firm or corporation shall do business within this Municipality as an itinerant vendor without obtaining a permit as required by this section.

(f) Registration with Income Tax Department.

- (1) Any contractor and/or subcontractor applying for a permit to do building, construction, reconstruction or remodeling shall, when applying for the building permit, register his name, place of business and persons to who correspondence shall be directed, with the Income Tax Administrator for the Municipality. If subcontractors are involved or are to be involved, such contractor shall first register the same information for subcontractors as is herein required for contractors. In the event that the identity of any subcontractor is unknown at the time of application for a building permit, such permit may be conditionally issued upon compliance with all other provisions herein. Upon determining any subcontractors, not known at the time of application for a building permit, the contractor shall forthwith provide the information, as required above, to the Income Tax Department. Failure to do so shall result in revocation of the building permit so issued.

- (2) The Service Director shall not issue any building permit until the contractor and/or subcontractor has complied with the above section. Applications for permits shall be sent to the Tax Department prior to the issuance of the permit, and the Tax Department shall make notation on the application that the contractor has registered with the Department.

(g) Landlords. On October 1, 1991, and on every year thereafter, all landlords who rent property in Belpre must submit an up-to-date list of their tenants to the Tax Administrator of the City. This list is not required if the tenants are responsible for paying their own utility bills to the City.

(h) Real Estate Agents. After the effective date of this section, no real estate firm which does not operate from an established place of business within the Municipality, shall do business within this Municipality unless they shall first register with the Tax Administrator, and file and pay all taxes due in a timely manner.

(i) Independent Contractor. Employers who claim "independent contractor" status for certain employees or workers and exempt themselves from withholding taxes on these individuals shall file and meet the requirements of IRS Form SS-8 and shall annually on or before January 31 file an information form with the City on the amount of revenue paid these individuals to be eligible for this classification.

(j) Exceptions. The tax provided for herein shall not be levied upon the military pay or allowance of members of the Armed Forces of the United States, or upon the net profits of any civic, charitable, religious, fraternal or other organization specified in Ohio R.C. 718.01, to the extent that such net profits are exempted from Municipal income taxes under such section.
(Ord. 35(90-91). Passed 8-12-91.)

181.04 EFFECTIVE PERIOD.

Such tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation, and with respect to the net profits of persons, businesses, professions or other activities earned from January 1, 1977.
(Ord. 15(76-77). Passed 11-8-76.)

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 30 of the year following the effective date of this chapter, and on or before April 30 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.

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

- (1) A. The aggregated amounts of salaries, wages, commissions and other compensation earned; and
- B. The gross income from a business, profession or other activity less allowable expenses incurred in the acquisition of such gross income;
- C. Such income shall include only income earned during the year, or portion thereof, covered by the return and subject to the tax imposed by this chapter;

- (2) The amount of the tax imposed by this chapter on such earnings and profits;
 - A. The amount of tax imposed by this chapter on income reported;
 - B. Any credits to which the taxpayer may be entitled under the provisions of Sections 181.06, 181.07 and 181.14 of this chapter; and
 - C. Such other pertinent statements, information, returns or other information as the Administrator may require.

(c) The Administrator may extend the time for filing of the annual return upon the request of the taxpayer for a period of not to exceed six months, or one month beyond any extension requested or granted by the Internal Revenue Service for the filing of the federal income tax return. The Administrator may require a tentative return, accompanied by payment of the amount of tax shown to be due thereon by the date the return is normally due. No penalty or interest shall be assessed in those cases in which the return is filed and the final tax paid within the period is extended.

- (d) (1) The taxpayer making a return shall, at the time of filing thereof, pay to the Administrator the balance of tax due, if any, after deducting:
 - A. The amount of City income tax deducted or withheld at the source pursuant to Section 181.06;
 - B. Such portion of the tax as has been paid on declaration by the taxpayer pursuant to Section 181.07;
 - C. Any credit allowable under the provisions of Section 181.14.
- (2) Should the return, or the records of the Administrator, indicate an overpayment of the tax to which the City is entitled under the provisions of this chapter such overpayment shall first be applied against any existing liability and the balance, if any, at the election of the taxpayer communicated to the Administrator, shall be refunded or transferred against any subsequent liability. However, overpayments of less than one dollar (\$1.00) shall not be refunded.

- (e) (1) Where necessary, an amended return must be filed in order to report additional income and pay additional tax due, or claim a refund of tax overpaid, subject to the requirements and/or limitations contained in Sections 181.11 and 181.99. Such amended reports shall be on a form obtainable on request from the Administrator. A taxpayer may not change the method of accounting apportionment of net profits after the due date for filing the original return.
- (2) Within three months from the final determination of any federal tax liability affecting the taxpayer's City tax liability, such taxpayer shall make and file an amended City tax based upon such final determination of federal tax liability, and pay any additional tax shown due thereon or make claim for refund of any overpayment.
(Ord. 15(76-77). Passed 11-8-76.)

181.06 COLLECTION AT SOURCE.

- (a) (1) Each employer within or doing business within the City who employs one or more persons on a salary, wage, commission or other compensation basis shall, at the time of payment thereof, deduct the tax of one percent (1%) from the gross salaries, wages, commissions, or other compensation earned by City residents regardless of where such compensation was earned and shall deduct the tax of one percent (1%) from the salaries, wages, commissions or other compensation earned within the City by nonresidents.
- (2) Notwithstanding the provisions of subsection (a)(1) hereof, where such employer employs a City resident in another taxing municipality requiring such employer to deduct its tax from all employees engaged therein, such employer shall withhold for and remit to the Administrator only the difference, if any, between the tax imposed by such other taxing municipality and the tax imposed by this chapter.
- (3) Each such employer shall, on or before the last day of the month following each calendar quarter, make a return and remit to the City the tax hereby required to be withheld. Such return shall be on a form or forms prescribed by or acceptable to the Administrator and shall be subject to the rules and regulations prescribed therefor by the Administrator. Such employer shall be liable for the payment of the tax required to be deducted and withheld whether or not such taxes have in fact been withheld.
- (4) On or before January 31, following any calendar year, such employer shall file with the Administrator, an information return for such employee from whom City income tax has been, or should have been withheld, showing the name, address and Social Security number of the employee, the total amount of compensation paid during the year and the amount of City income tax withheld from such employee.

(b) Such employer in collecting such tax shall be deemed to hold the same, until payment is made by such employer to the City, as a trustee for the benefit of the City and any such tax collected by the employer from his employees shall, until the same is paid to the City, be deemed a trust fund in the hands of such employer.

(Ord. 15(76-77). Passed 11-8-76.)

181.07 DECLARATIONS.

(a) Every person who anticipates any taxable income which is not subject to Section 181.06, or who engages in any business, profession, enterprise or activity subject to the tax imposed by Section 181.03 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. However, if a person's income is wholly from wages from which the tax will be withheld and remitted to the City in accordance with Section 181.06, such person need not file a declaration.

(b) (1) Such declaration shall be filed on or before April 30 of each year during the life of this chapter, or within four months of 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 within four months after the beginning of each fiscal year or period.

(c) (1) Such declaration shall be filed upon a form furnished by, or obtainable from the Administrator. Credit shall be taken for City income tax to be withheld, if any, from any portion of such income. In addition, credit may be taken for tax payable to other taxing municipalities in accordance with the provisions of Section 181.14.

(2) The original declaration, or any subsequent amendment thereof, may be increased or decreased on or before any subsequent quarterly payment date as provided for herein.

(d) The taxpayer making the declaration shall, at the time of the filing thereof, pay to the Administrator at least one-fourth of the estimated annual tax due after deducting:

(1) Any portion of such tax to be deducted or withheld at the source pursuant to Section 181.06;

(2) Any credits allowable under the provisions of Section 181.14; and

(3) Any overpayment of previous year's tax liability which the taxpayer has not elected to have refunded.

At least a similar amount shall be paid on or before the last day of the sixth, ninth and twelfth months after the beginning of the taxpayer's taxable year, provided that in case and amended declaration has been duly filed, or the taxpayer is taxable for a portion of the year only, the unpaid balance shall be paid in equal installments on or before the remaining payment dates.

(e) On or before the last 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.

(Ord. 15(76-77). Passed 11-8-76.)

181.08 DUTIES OF THE ADMINISTRATOR.

- (a) (1) The Administrator of Taxation shall receive the tax imposed by this chapter in the manner prescribed herein from the taxpayers, shall keep an accurate record thereof and shall report all moneys so received.
- (2) The Administrator shall enforce payment of all taxes owing the City; shall keep accurate records for a minimum of five years showing the amount due from each taxpayer required to file a declaration and/or make any return, including taxes withheld and shall show the dates and amounts of payments thereof.

(b) The Administrator 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, promulgate and enforce rules and regulations relating to any matter or thing pertaining to the collection of taxes and the administration and enforcement of the provisions of this chapter, including provisions for the reexamination and correction of returns.

- (1) The Administrator is authorized to arrange for the payment of unpaid taxes, interest and penalties on a schedule of installment payments, when the taxpayer has proved to the Administrator that, due to certain hardship conditions, he is unable to pay the full amount of the tax due. Such authorization shall not be granted until proper returns are filed by the taxpayer for all amounts owed by him under this chapter.
- (2) Failure to make any deferred payment when due shall cause the total unpaid amount, including penalty and interest, to become payable on demand and the provisions of Section 181.11 and 181.99 shall apply.

(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 Administrator may determine the amount of tax appearing to be due the City from the taxpayer and shall 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 the Board of Review of pursuant to regulations approved by such Board, the Administrator shall have the power to compromise any interest or penalty or both, imposed by Section 181.10. (Ord. 15(76-77). Passed 11-8-76.)

(e) The Tax Administrator may, at his discretion in settling past due or nonfiling taxpayers' accounts where they are unable to pay the tax and penalty due, accept a note for the settlement not to exceed twelve months at an annual interest rate of eighteen percent (18%). Evidence must be submitted to the Tax Administrator's satisfaction that the taxpayer is unable to borrow money from commercial lenders. (Ord. 35(90-91). Passed 8-12-91.)

181.09 INVESTIGATIVE POWERS OF THE ADMINISTRATOR.

(a) The Administrator or any authorized employee, is hereby authorized to examine the books, papers, records and federal income tax returns of any employer or of any taxpayer or person subject to, or whom the Administrator 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 due under this chapter. Every such employer, supposed employer or taxpayer is hereby directed and required to furnish upon written request by the Administrator, or his duly authorized agent or employee, the means, facilities and opportunity for making such examinations and investigations as are hereby authorized.

(b) The Administrator is hereby authorized to order any person presumed to have knowledge of the facts to appear before him and may examine such person, under oath, concerning any income which was or should have been returned for taxation or any transaction tending to affect such income, and for this purpose may complete 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 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 subject 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 failure of any person to comply with the provisions of this section or with an order or subpoena of the Administrator authorized hereby shall be deemed a violation of this chapter, punishable as provided in Section 181.99.

(d) Any information gained as the result of any returns, investigations, hearings or verifications required or authorized by this chapter shall be confidential, except for official purposes, or except in accordance with proper judicial order.

(e) Every taxpayer shall retain all records necessary to compute his tax liability for a period of five years from the date his return is filed, or the withholding taxes are paid.
(Ord. 15(76-77). Passed 11-8-76.)

181.10 INTEREST AND PENALTIES.

(a) All taxes imposed and all moneys withheld or required to be withheld by employers under the provisions of this chapter and remaining unpaid after they become due shall bear interest at the rate of five percent (5%) the first month or fraction thereof and one percent (1%) per month or fraction thereof for each additional month.

(b) In addition to interest as provided in subsection (a) hereof, penalties based on the unpaid tax are hereby imposed as follows:

- (1) For failure to pay taxes due, other than taxes withheld: Three percent (3%) the first month or fraction thereof and one percent (1%) per month or fraction thereof for each additional month.
- (2) For failure to remit taxes withheld from employees: Three percent (3%) per month or fraction thereof.

(Ord. 35(90-91). Passed 8-12-91.)

181.11 COLLECTION OF UNPAID TAXES AND REFUNDS OF OVERPAYMENTS.

(a) In addition to the provisions of Section 181.99, all taxes imposed by this chapter shall be collectible, together with any interest and penalties thereon, by civil suit. Except in the case of fraud, omission of a substantial portion of income subject to this tax, or failure to file a return, and additional assessment shall not be made after three years from the time the return was due or filed whichever is later, provided, however, in those cases in which a Commissioner of Internal Revenue and the taxpayer have executed a waiver of the federal statute of limitation, the period within which an additional assessment may be made by the Administrator shall be 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 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) Amounts of less than one dollar (\$1.00) shall not be collected or refunded.

(Ord. 15(76-77). Passed 11-8-76.)

181.12 BOARD OF REVIEW.

(a) A Board of Review, consisting of a chairman and two other individuals each to be appointed by the Mayor and approved by Council, is hereby created. The first three members of the Board of Review shall be appointed in the following manner: one to serve for a term of one year; one to serve for a term of two years; and one to serve for a term of three years.

At the expiration of each term of office set forth herein, the succeeding member shall be appointed for a term of three years. 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. Any hearing by the Board may be conducted privately and the provisions of Section 181.09 hereof with reference to the confidential character of information required to be disclosed by this chapter shall apply to such matters as may be heard before the Board on appeal.

(b) All rules and regulations and amendments or changes thereto, which are adopted by the Administrator under the authority conferred by this chapter, must be approved by the Board of Review before the same becomes effective. The Board shall hear and pass on appeal from any ruling or decision

of the Administrator, and, at the request of the taxpayer or Administrator, is empowered to substitute alternate methods of allocation.

(c) Any person dissatisfied with any ruling or decision of the Administrator which is made under the authority conferred by this chapter may appeal therefrom to the Board of Review within thirty days from the announcement of such ruling or decision by the Administrator, and the Board shall, on hearing, have jurisdiction to affirm, reverse or modify any such ruling or decision, or any part thereof.
(Ord. 15(76-77). Passed 11-8-76.)

181.13 ALLOCATION OF FUNDS.

The funds collected under the provisions of this chapter shall be applied for the following purposes:

- (a) Such part thereof as shall be necessary to defray all costs of collecting the taxes levied by this chapter and the cost of administering and enforcing the provisions thereof.
- (b) Such part thereof as shall be necessary for the payment of the Belpre Volunteer Fire Department's expenses related to the Fire Chief and the Volunteer firemens's clothing allowances.
- (c) All remaining funds shall be set aside and allocated as follows:

<u>Use</u>	<u>Percent</u>
General Fund, Acct. #101	60%
Capital Improvement Fund, Acct. #101	40%

- (d) Expenditures for the capital improvement fund under subsection (c) above shall be capped at a maximum of two hundred fifty thousand dollars (\$250,000) per year, with all tax proceeds thereafter to be used one hundred percent (100%) for the General Fund.
(Ord. 5(90-91). Passed 3-12-90.)

181.14 RELIEF; RECIPROCITY.

It is the intent of this section that a taxpayer, subject to tax in more than one municipality on the same income, who has complied with the provisions hereof shall not be required by this chapter to pay a total Municipal income tax on such income greater than the tax imposed at the higher rate.

Accordingly, notwithstanding any other provisions of this chapter:

(a) Residents of the City.

- (1) When a resident of the City is subject to and has paid, or has acknowledged liability for, a municipal income tax in another municipality on the same income taxable under this chapter and such other municipality does not allow a credit to its nonresidents, such City resident may claim a credit of the amount of such tax paid to such other municipality, but not in excess of the tax assessed by this chapter.
- (2) A. When a resident of the City is subject to and has paid, or has acknowledged liability for, a municipal income tax in another municipality whether located within Washington County, or any Ohio county contiguous thereto, on the same income taxable under this chapter, and such other municipality allows a credit to its nonresidents on the same basis as provided in subsection (b)(1) hereof, a credit shall be allowed against City income tax of fifty percent (50%) of the tax due under the chapter of such other municipality whichever is the lesser;

- B. If the tax due such other municipality has been paid to or withheld in such other municipality, a resident of Belpre may claim credit for and assign to the City any claim for refund to which he may be entitled from such other municipality. In the event an amount is not received by the City equal to such credit claimed by reason of tax payments made to, or withheld in, such other municipality, then the taxpayer shall be liable to the City for an amount by which the claimed credit exceeds the amount recovered on such assignment by the City together, with penalty and interest. If satisfactory evidence is offered, however, that the taxpayer is entitled to the claim covered by the assignment, such taxpayer shall not be deprived of credit thereof because of fault or neglect on the part of either municipality.
 - C. Assignment of any claim for refund to which a City resident may be entitled from another municipality shall be tentatively accepted as payment of that portion of City income tax represented by such assignment. However, should an overpayment result from the credit allowed by reason of such assignment, no refund thereof shall be made until such assignment has been accepted for payment by such other municipality.
- (b) Nonresidents of Belpre.
- (1) When a nonresident of Belpre is subject to the tax imposed by this chapter and is also subject to tax on the same income in the municipality of his residence, a credit of fifty percent (50%) of the tax due under this chapter or fifty percent (50%) of the tax due under the ordinance of such other municipality, whichever is the lesser, shall be allowed against the tax due under this chapter, provided:
 - A. Such other municipality imposes on its residents a tax on the same income and reciprocal provision is made in that ordinance of such other municipality granting to nonresidents thereof a credit on the same basis as provided in this subsection against the tax levied thereby;
 - B. Such nonresident is subject to and has paid, or has acknowledged liability in the municipality of his residence for any tax due after such reciprocal credit is allowed; and
 - C. The municipality of his residence furnishes evidence of assignment by the taxpayer of his claim for reciprocal credit to such other municipality; and
 - D. Such municipality of residence is located within Washington County or an Ohio county immediately contiguous to Washington County.
 - (2) Any amount due a nonresident as a result of having overpaid the tax due the City of Belpre, or arising from allowance of the credit provided for herein may, under regulations adopted by the Administrator, be assigned to and paid to such other municipality.
- (c) The credits provided for in subsections (a) and (b) hereof will not be allowed unless the same are claimed a timely return or form acceptable to and filed with the Administrator. In the event a taxpayer fails, neglects or refuses to file such timely return or form he shall not be entitled to such credit and shall be liable for the full amount of tax assessed by this chapter, together with such interest and penalties, both civil and criminal as prescribed in this chapter.

- (d) Any claim for credit for income taxes paid another municipality on the same income taxable hereunder, or claim for or assignment of any refund due to the credit provided for herein, must be filed with the Administrator of the City on or before December 31 of the year following that for which such credit is claimed. However, in the event such claim for reciprocity refund has been assigned to the municipality of residence, such municipality of residence must file a claim for refund with the Administrator of the City on or before January 31 next following such December 31. Failure to file such claim for reciprocity credit or refund, or assignment thereof, within the times prescribed herein shall render such credit, claim for refund or assignment null and void. (Ord. 15(76-77). Passed 11-8-76.)

181.15 COLLECTION OF TAX AFTER TERMINATION OF ORDINANCE.

(a) This chapter shall continue effective insofar as the levy of taxes is concerned until revoked, and insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all of such taxes levied in the aforesaid period are fully paid and any and all suits and prosecutions for the collection of such taxes or for the punishment of violations of this chapter have been fully terminated, subject to the limitations contained in Sections 181.11 and 181.99.

(b) Annual returns due for all or any part of the last effective year of this chapter shall be due on the date provided in Sections 181.05 and 181.07 as though the same were continuing. (Ord. 15(76-77). Passed 11-8-76.)

181.19 PENALTY.

(a) Whoever:

- (1) Fails, neglects or refuses to make any return or declaration required by this chapter; or
- (2) Makes any incomplete, false or fraudulent return; or
- (3) Fails, neglects or refuses to pay the tax, penalties or interest imposed by this chapter; or
- (4) Fails, neglects or refuses to withhold the tax from his employees or remit such withholding to the Administrator; or
- (5) Refuses to permit the Administrator or any duly authorized agent or employee to examine his books, records, papers and federal income tax returns relating to the income or net profits of a taxpayer; or
- (6) Fails to appear before the Administrator and to produce his books, records, papers or federal income tax returns relating to the income or net profits of a taxpayer upon order of subpoena of the Administrator; or
- (7) Refuses to disclose to the Administrator any information with respect to the income or net profits of a taxpayer; or
- (8) Fails to comply with the provisions of this chapter or any order or subpoena of the Administrator authorized hereby; or
- (9) Gives to an employer false information as to his true name, correct social security number and residence address, or fails to promptly notify an employer of any change in residence address and date thereof; or

- (10) Fails to use ordinary diligence in maintaining proper records of employees' residence addresses, total wages paid and City tax withheld, or knowingly gives the Administrator false information; or
- (11) Attempts to do anything whatever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter; shall be guilty of a third degree misdemeanor and shall be fined not more than five hundred dollars (\$500.00) or imprisoned not more than sixty days or both, for each offense.

(b) All prosecutions under this section must be commenced within the time limit as now or hereafter may be provided by Ohio R.C. 718.06.

(c) The failure of any employer or person to receive or procure a return, declaration or other required form shall not excuse him from making any information return, return or declaration, from filing such form, or from paying the tax.

(d) Any person divulging such information in violation of Section 181.09, shall, upon conviction thereof, be deemed guilty of a third degree misdemeanor and shall be subject to a fine or penalty of not more than five hundred (\$500.00) or imprisoned not more than sixty days, or both. Each disclosure shall constitute a separate offense.

In addition to the above penalty, any employee of the City who violates the provisions of 181.09 relative to the disclosure of confidential information shall be guilty of an offense punishable by immediate dismissal. (Ord. 15(76-77). Passed 11-8-76.)