

TITLE NINE - Taxation
Chap. 181. Income Tax.

CHAPTER 181
Income Taxes

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CROSS REFERENCES

- 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 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) "Taxpayer" means a person, whether an individual, partnership, limited partnership, corporation, association or other entity, required hereunder to file a return or to pay a tax hereunder.
- (b) "Association" means a partnership, limited partnership or any other form of unincorporated enterprise, owned by two or more persons.
- (c) "Business" mean an enterprise, activity, profession or and undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by in individual, partnership, limited partnership, corporation, association or any other entity.
- (d) "Corporation" means a corporation or joint stock association organized under the laws of the United States, the State of Ohio, or any other state, territory, foreign country or dependency.
- (e) "Employee" means an individual whose earnings are subject to the withholding of federal income tax or social security tax.
- (f) "Employer" means an individual, partnership, limited 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.
- (g) "Net profits" means the net gain from the operation of a business, profession or enterprise after provision for all cost and expense incurred in the conduct thereof, including reasonable allowance for depreciation, depletion, amortization and reasonable additions to reserve for bad debts, either paid or accrued in accordance with recognized principles of accounting applicable to the method of accounting regularly employed and without deduction of federal taxes based on income, and without deducting taxes imposed by this chapter.
- (h) "Nonresident" means an individual, partnership, limited partnership, corporation, association or other entity domiciled outside the Municipality.

(i) "Person" means every natural person, partnership, limited partnership, corporation, fiduciary or association. Whenever used in any clause prescribing and imposing a penalty, the term "person" as applied to any association, shall mean the partners or members thereof, and as applied to corporation, the officers thereof.

"Resident" means an individual, partnership, limited partnership, corporation, association or other entity domiciled in the Municipality.

(k) "Other entity" means any person or unincorporated body not previously named or defined and includes, inter alia, fiduciaries located within the Municipality.

The singular shall include the plural and the masculine shall include the feminine and the neuter. (Ord. 169. Passed 12-5-72.)

181.02 IMPOSITION OF TAX.

To provide funds for the purpose of general Municipal operations, maintenance of equipment, new equipment, extension, enlargement and improvement of Municipal services and facilities and capital improvements of the Municipality, there is hereby levied a tax upon the earnings at the rate of one percent (1%) upon the following:

(a) On all salaries, wages, commissions and other compensation earned on and after January 1, 1992, by resident individuals of the Municipality.

(b) On all salaries, wages, commissions and other compensation earned on and after January 1, 1992, by nonresident individuals of the Municipality, for work done or services performed or rendered in the Municipality.

(c) On the net profits attributable to the Municipality, earned on and after January 1 of all resident unincorporated businesses, professions and other activities derived from work done or services rendered or performed and business or other activities conducted in the Municipality.

(d) On the portion of the distributive share of the net profits earned on and after January 1, 1992, of a resident individual, partner or owner of a resident unincorporated business entity attributable to the Municipality and not levied against such unincorporated business entity.

(e) On the net profits attributable to the Municipality earned on and after January 1, 1992, of all nonresident unincorporated businesses, professions or other activities, derived from work done or services performed or rendered and business or other activities conducted in the Municipality.

(f) On the portion of the distributive share of the net profits earned on and after January 1, 1992, of a resident individual, partner or owner of a nonresident unincorporated business entity not attributable to the Municipality and not levied against such unincorporated business entity.

(g) On the net profits earned on and after January 1, 1992, of all corporations derived from work done or services performed or rendered and business or other activities conducted in the Municipality.

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

(Ord. 4-77. Passed 3-28-77; Ord. 13-77. Passed 6-13-77; Ord. 14-91. Passed 8-19-91.)

(i) The portion of a net operating loss sustained in any taxable year subsequent to January 1, 1993, allocable to this Municipality may be applied against the portion of the profit of succeeding year(s) allocable to this Municipality, 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.

A. The portion of a net operating loss sustained shall be allocated to this Municipality in the same manner as provided herein for allocating net profits to this Municipality.

B. The Clerk-Treasurer shall provide by rules, and regulations the manner in which such net operating loss carry-forward shall be determined.

(Ord. 19-93. Passed 12-6-93.)

181.025 ADDITIONAL LEVY.

(a) The Village shall levy an additional one-half percent (.5 %) in addition to the present one percent (1 %) heretofore levied and contained in Section 181.02.

(b) The revenue raised by the additional one-half percent (.5 %) tax levied by this section shall be used exclusively to pay the expenses incurred by the Village for the repair, resurfacing, and maintenance of streets, curbs, gutters and storm sewers within the Village.

(c) This one-half of one percent (5%) increase in, the levy of tax on income shall be effective for a period of ten years, commencing on January 1, 1998, and continuing until December 31, 2007.

(Ord. 4-87. Passed 2-16-87; Ord. 9-97. Passed 2-18-97.)

181.03 INCOME SUBJECT TO TAX.

(a) In the taxation of income which is subject to taxation by the provisions of this chapter, if the books and records of a taxpayer conducting a business or profession both within and without the boundaries of the Municipality shall disclose with reasonable accuracy what portion of its net profit is attributable to that part of the business or profession conducted within the boundaries of the Municipality, then only such portion shall be considered as having a taxable status in the Municipality for purposes of income taxation. In the absence of such records, net profit from a business or profession conducted both within and without the boundaries of the Municipality shall be considered as having a taxable status in the Municipality for purposes of income taxation in the same proportion as the average ratio of.

(1) The average net book value of the real and tangible personal property owned or used by the taxpayer in the business or profession in the Municipality during the taxable period to the average net book value 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 herein, real property includes 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 the Municipality to wages, salaries and other compensation paid during the same period to persons employed in the business or profession, wherever their services are performed.

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

(b) As used in subsection (a) hereof, "sales made in the Municipality" means:

(1) All sales of tangible personal property which is delivered within the Municipality regardless of where title passes if shipped or delivered from a stock of goods within the Municipality.

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

(3) All sales of tangible personal property which is shipped from a place within the Municipality to purchasers outside the Municipality 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. (Ord. 169. Passed 12-5-72.)

(c) For the purpose of determining income subject to tax pursuant to subsection (a) hereof, rentals from real property constitute income subject to tax under the following circumstances:

- (1) Rentals received by the taxpayer are to be included only if and to the extent that the rental, ownership, management or operation of the real estate from which such rentals are derived (whether so rented, managed or operated by the taxpayer individually or through agents or other representatives) constitutes a business activity of the taxpayer in whole or in part.
- (2) Where the gross monthly rental of any real properties, regardless of number and value, aggregate in excess of two hundred fifty dollars (\$250.00) per month, it shall be prima facie evidence that the rental, ownership, management or operation of such properties is a business activity of such taxpayer, and the net income of such rental properties shall be subject to tax; provided that in case of commercial property, the owner shall be considered engaged in a business activity when rental is based on a fixed or fluctuating percentage of gross or net sales, receipts or profits of the lessee, whether or not such rental exceeds two hundred fifty dollars (\$250.00) per month; provided further that in the case of farm property, the owner shall be considered engaged in a business activity when he shares in the crops or when the rental is based on a percentage of the gross or net receipts derived from the farm, whether or not the gross income exceeds two hundred fifty dollars (\$250.00) per month; and provided further that the person who operates a rooming house of five or more rooms rented shall be considered in business whether or not the gross income exceeds two hundred fifty dollars (\$250.00) per month.
- (3) In determining the amount of gross monthly rental of any real property, periods during which (by reason of vacancy or any other cause) rentals are not received shall not be taken into consideration by the taxpayer.
- (4) Rentals received by a taxpayer engaged in the business of buying and selling real estate shall be considered as part of business income.
- (5) Real property, as the term is used in this regulation, shall include commercial property, residential property, farm property, and any and all other types of real estate.
- (6) In determining the taxable income from rentals, the deductible expenses shall be of the same nature, extent and amount as are allowed by the Internal Revenue Service for Federal income tax purposes.
- (7) Residents of this Municipality are subject to taxation upon the net income from rentals (to the extent above specified), regardless of the location of the real property owned.
- (8) Nonresidents of this Municipality are subject to such taxation only if the real property is situated within this Municipality. Nonresidents, in determining whether gross monthly rentals exceed two hundred fifty dollars (\$250.00), shall take into consideration only real estate situated within this Municipality.
- (9) Corporations owning or managing real estate are taxable only on that portion of income derived from property located in this Municipality. (Ord. 19-93. Passed 12-6-93.)

181.04 EFFECTIVE DATE.

The tax shall be levied, collected and paid with respect to salaries, wages, commissions and other compensation earned on and after July 1, 1977, and with respect to the net profit of businesses, professions and other activities earned on and after July 1, 1977. Provided, however, that where the fiscal year of the business, profession or other activity differs from the calendar year, the tax shall be applied to that part of the net profit for the fiscal year as shall be earned on and after July 1, 1977, to the close of the taxpayer's fiscal year; thereafter the taxpayer shall report on its fiscal year basis. (Ord. 13-77. Passed 6-13-77.)

181.05 RETURN AND PAYMENT OF TAX.

(a) Every taxpayer, resident or nonresident, engaged in any business in the Village, the net profits of which are subject in whole or in part to the tax imposed by the provisions of this chapter, shall make and file with the Village Department of Taxation a final return on a form furnished by or obtainable from the Department of Taxation on or before April 15, of the year following the effective date of this chapter and on or before April 15, of each year thereafter. Like returns shall be filed at the same time and in the same manner by all persons whose wages, salaries, bonuses, incentive payments, commissions, fees and other compensation received during the preceding taxable year are subject to the tax imposed by this chapter. However, where a nonresident is employed within the Village and has his or her full tax liability withheld by his or her employer, the Department of Taxation may accept the annual wage statement submitted by his or her employer in lieu of an annual return.

(b) Each resident taxpayer, except as herein provided, shall whether or not a tax is due thereon, make and file a return on or before April 15, of the year following the effective date of this chapter and on or before April 15, of each year thereafter with the Department of Taxation. 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.

(c) Any person who receives both compensation for services performed for an employer, in whatever form and in addition receives income from any business activity or occupation not subject to withholding under this chapter, must file a declaration and final return.

(d) Every individual taxpayer who resides in the Municipality but who receives net -profits, salaries, wages, commissions or other personal service compensation for work done, or services performed or rendered outside of the Municipality, shall, whether or not a tax is due thereon to the Municipality, make and file a return on or before April 15, of the year following the effective date of this chapter and on or before April 15, of each year thereafter, however, if it be made to appear that the taxpayer has paid a municipal income tax on such net profits, salaries, wages, commissions or other compensation to another municipality, the taxpayer shall be allowed a credit against the tax imposed by this chapter of the amount so paid by him or her or on his or her behalf to such other municipality. The credit shall not exceed the tax assessed by this chapter on such net profits, salaries, wages, commissions or compensation earned in such other municipality or municipalities or such taxes paid.

(e) Every employer engaged in any business in the Village for which wages, salaries, bonuses, incentive payments, commissions, fees, or other compensation for services are paid to any employees, in whatever form whether or not such employees are residents of the Village, shall report any and all such payments to the Village Department of Taxation in the same manner and form and at the same time as such payments to employees are reported to the Internal Revenue Service. (Ord. 20-87. Passed 12-7-87.)

181.06 ADMINISTRATION.

(a) It shall be the duty of the Clerk-Treasurer to receive the tax imposed by this chapter in the manner prescribed herein from the taxpayers; to keep an accurate record thereof; and to report all moneys so received. All cashiers handling tax moneys shall be subject directly to the Clerk-Treasurer and shall give daily accountings to the Clerk- Treasurer.

(b) It shall be the duty of the Clerk-Treasurer to enforce payment of all taxes owing the Municipality, to 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 to show the dates and amounts of payments thereof.

(c) The Clerk-Treasurer is hereby charged with the enforcement of the provisions of this chapter and to enforce the rules and regulations of Council, relating to any matter or thing pertaining to the collection of Municipal income taxes and the administration and enforcement of the provisions of this chapter, including provisions for the examination and correction of returns and payments.

(d) 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 Clerk-Treasurer may determine the amount of tax appearing to be due the Municipality 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.

(e) Subject to the consent of the Board of Review or pursuant to regulations approved by Council, the Clerk-Treasurer shall have the power to compromise any interest or penalty, or both, imposed by this chapter.

(f) A Department of Taxation is hereby created within the office of the Clerk-Treasurer. Such Department of Taxation shall have such deputies, clerks and other employees as may be from time to time determined by Council and shall receive such salary as may be determined by Council. The Clerk-Treasurer shall recommend all appointments of personal and purchase all equipment, supplies and material for the Department of Taxation subject to the approval of Council. The Department of Taxation shall be charged with the administration and operation of this chapter, under the direction of the Clerk-Treasurer. The Clerk-Treasurer shall prescribe the form and method of accounts and reports for the Department, as well as the forms for taxpayer's returns and declarations, and shall be charged with the internal examination and audit all such accounts, and shall exhibit accurate records showing the amount received from each taxpayer, and the date of such receipt. The Clerk-Treasurer shall also make written report to Council annually of all moneys collected hereunder during the preceding year.
(Ord. 169. Passed 12-5-72.)

181.07 INVESTIGATIVE POWERS OF THE CLERK-TREASURER.

(a) The Clerk-Treasurer or his duly authorized agent or employee, is hereby authorized to examine the books, papers and records of any employer, or of any taxpayer or person subject to the tax, or believed to be 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. Every such employer, supposed employer, taxpayer or supposed taxpayer, is hereby directed and required to furnish to the Clerk-Treasurer or his duly authorized agent or employee, within thirty days following a written request by the Clerk-Treasurer or his duly authorized agent or employee, the means, facilities and opportunity for making such examination and investigations as are hereby authorized.

(b) The Clerk-Treasurer, or his duly authorized agent or employee, is hereby authorized to examine any person, employer or employee under oath, concerning any income which was or should have been returned for taxation, and for this purpose may compel the production of books, federal income tax records, papers and records and the attendance of all persons before him, whether as parties or witnesses, wherever he believes such persons have knowledge of such income.

(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 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 any order or subpoena of the Clerk-Treasurer authorized hereby shall be deemed a violation of this chapter, punishable as provided in Section 181. 99.

(d) Tax returns, investigations, hearings and all audit papers and information connected there with are confidential and shall be carefully preserved so that they shall not be available for inspection by anyone other than the proper agents of the Municipality for official purposes.

(e) Any information gained as the result of the filing of any tax returns, investigations, hearings or verifications required or authorized by this chapter shall be confidential, except for official purposes and except in accordance with proper judicial order. Any person divulging such information shall upon conviction thereof be deemed guilty of a misdemeanor and shall be subject to a fine or penalty of not more than five hundred dollars (\$500.00) or imprisoned for not more than six months, or both. Each disclosure shall constitute a separate offense. In addition to the above penalties, any employee of the Municipality who violates the provisions of this section relative to disclosures of confidential information shall be immediately dismissed from the service of the Municipality. (Ord. 169. Passed 12-5-72.)

181.08 PENALTIES AND INTEREST.

- (a) Penalties and interest shall be imposed by the Clerk-Treasurer in the following instances:
- (1) In case of taxpayers failing to file their returns when due, a civil penalty of twenty-five dollars (\$25.00).
 - (2) In case of payers failing to file a bona fide declaration of estimated tax when due, a civil penalty of twenty-five dollars (\$25.00), unless any one of the following circumstances are met, in which event the civil penalty shall be waived:
 - A. If the taxpayer's estimated liability is one hundred dollars (\$100.00) or less;
 - B. If the taxpayer is filing his first estimate declaration;
 - C. If the taxpayer made and filed estimates equal to or greater than that required on his Village income tax return from the previous tax year. A taxpayer falling into this waiver section shall make and file an estimate for the succeeding year equal to or greater than his liability for the current year.
 - D. If the taxpayer meets the definition of "handicapped" under State or Federal law and is employed in an area workshop shelter;
 - (3) All taxes imposed by this chapter and remaining unpaid after they become due shall bear interest at the rate of one percent (1%) per month, assessed on the first day of each month, unless any one of the following circumstances are met, in which event the interest penalty on unpaid estimate liability shall be waived:
 - A. For a taxpayer who fails to file and pay a bona fide declaration of estimated tax, his tax liability after credits is less than two hundred fifty dollars (\$250.00);
 - B. If the taxpayer is filing his first estimate declaration;
 - C. If the taxpayer made and filed estimates equal to or greater than that required on his Village income tax return from the previous tax year;
 - D. If the taxpayer meets the definition of 'handicapped' under State or Federal law and is employed in an area workshop shelter.
 - (4) In the case of employers who fail to withhold or remit the taxes withheld or taxes which should have been withheld from employees, the unpaid sum that is due the Village shall bear interest at the rate of twelve percent (12%) per annum if not received by the twentieth of the month on monthly withholding returns and if not received by the last day of the month on quarterly withholding returns.
- (b) Notwithstanding the imposition of the above penalties by the Clerk-Treasurer, any person who violates any of the requirements of this section, may, in addition to the above penalties, be subject to the criminal penalties contained in Section 181.99.
- (c) No penalty shall be assessed on any additional tax assessment resulting from a Federal audit provided that the taxpayer filed an amended return and pays the additional tax within three months after final determination of the Federal tax liability, where the original return was filed in good faith and the tax due thereon was paid within the time prescribed in this section, and in the absence of fraud.
- (d) Any person upon whom a penalty has been imposed by the Clerk-Treasurer under this section may appeal the imposition of the penalty to the Board of Review. (Ord. 19-93. Passed 12-6-93; Ord. 14- 98. Passed 8-17-98.)

181.09 ALLOCATION OF FUNDS.

- (a) The percentage amount of Municipal income tax revenue to be applied to the General Fund shall be set at one hundred percent (100%) thereof.
- (b) The aforementioned percentage ratio shall be made retroactive to May 1, 1981. (Ord. 21-81. Passed 6-1-81.)

181.10 BOARD OF REVIEW.

(a) A Board of Review, consisting of three electors of the Municipality, one to be appointed by the Mayor, one to be appointed by the Clerk-Treasurer, and the third to be selected by the two so appointed, is hereby created. No member shall be appointed to the Board of Review who holds other public office or appointment. The members of the Board Review shall serve without pay.

(b) A majority of the members of the Board of Review shall constitute a quorum. The Board of Review shall adopt its own procedural rules and shall keep a record of its transactions. All hearings of the Board shall be conducted privately and the provisions of Section 181.07 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 of Review on appeal.

(c) Blank.

(d) Any person dissatisfied with any ruling or decision of the Clerk-Treasurer which is made under the authority conferred by this chapter and the rules and regulations related thereto may appeal therefrom to the Board of Review within thirty days from the announcement of such ruling or decision by the Clerk-Treasurer, and the Board of Review shall, on hearing, have jurisdiction to affirm, reverse or modify any such ruling or decision, or any part thereof.

(e) Any person dissatisfied with any ruling or decision of the Board of Review may appeal there from to a court of competent jurisdiction within thirty days from the announcement of such ruling or decision.

(f) The Board of Review, as created, shall serve during the life of this chapter. (Ord. 169. Passed 12-5-72.)

181.11 APPLICATION.

This chapter shall not apply to any person, firm, corporation, or to any property as to whom or which it is beyond the power of Council to impose the tax herein provided for. (Ord. 169. Passed 12-5-72.)

181.12 SEVERABILITY.

If any sentence, clause, section or part of this chapter, or any tax against any individual or any of the several groups specified herein, is found to be unconstitutional, illegal or in- valid, such unconstitutionality, illegality or invalidity shall affect only such sentence, clause, 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, clause, section or part thereof not been included herein. (Ord. 169. Passed 12-5-72.)

181.13 EXEMPTIONS.

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

- (a) Funds received from local, State or Federal governments because of service in the Armed Forces of the United States by the person rendering such service, or as a result of another person rendering such service.
- (b) Poor relief, pensions, social security, unemployment compensation and disability benefits received from private industry or local, State or Federal governments, or from charitable, religious or educational organizations.
- (c) Dues, contributions and similar payments received by charitable, religious, educational or literary organizations or labor unions, lodges and similar organizations.
- (d) Receipts from casual entertainment, amusements, sports events and health and welfare activities conducted by bona fide charitable, religious and educational organizations and associations.
- (e) Any association, organization, corporation, club or trust, which is exempt from federal taxes on income by reason of its charitable, religious, educational, literary, scientific, etc., purposes.
- (f) Gains from involuntary conversions, cancellation of indebtedness, interest on federal obligations, items of income already taxed by the State of Ohio, and income of a decedent's estate during the period of administration, except such income from the operation of a business.
- (g) Earnings and income of all persons under eighteen years of age, whether residents or nonresidents. (Ord. 169. Passed 3.2-5-72.)

181.14 COLLECTION OF UNPAID TAXES; REFUNDS.

- (a) All taxes imposed by this chapter shall be collectible, together with any interest and penalties thereon, by suit, as other debts of like amount are recoverable. Except in the case of fraud, omission of twenty-five percent (25%) or more of income subject to this tax, or failure to file a return, an additional assessment shall not be made after three years from the time the return was due or filed, whichever is later. However, 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 Commissioner shall be one year from the time of the final determination of the federal tax liability.
- (b) Those officers or employees having control or supervision of, or charged with, the responsibility of filing the return and making payments for a corporation or association shall be personally liable for failure to file the return or pay the taxes due as required. The dissolution, bankruptcy or reorganization of any employer does not discharge the officers' or employees' liability for prior failure of such business to file a return or pay the taxes due.
- (c) Taxes erroneously paid shall not be refunded unless a claim for refund is made within the time specified in Ohio R.C. 718.06.
- (d) Additional amounts of less than one dollar (\$1.00) shall not be collected or refunded.
(Ord. 19-93. Passed 12-6-93.)

181.99 PENALTY.

- (a) The following shall be considered violations of this chapter:
- (1) Failing, neglecting or refusing to make any return or declaration required by this chapter; or
 - (2) Making any incomplete, false or fraudulent return; or
 - (3) Failing, neglecting or refusing to pay the tax, penalties or interest imposed by this chapter; or
 - (4) Failing, neglecting, or refusing to withhold the tax from employees or to remit such withholding to the Clerk-Treasurer; or
 - (5) Refusing to permit the Clerk-Treasurer or any duly authorized agent or employee to examine books, records and papers and federal income tax returns relating to the income or net profits of a taxpayer; or
 - (6) Failing to appear before the Clerk-Treasurer and to produce books, records, federal income tax returns and papers relating to the income or net profits of a taxpayer under order or subpoena of the Clerk-Treasurer; or
 - (7) Refusing to disclose to the Clerk-Treasurer any information with respect to the income or net profits of a taxpayer; or
 - (8) Failing to comply with the provisions of this chapter or any order or subpoena of the Clerk-Treasurer authorized hereby; or
 - (9) Attempting to do anything whatever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter.
- (b) Whoever violates any provision of subsection (a) hereof is guilty of a misdemeanor and shall be fined not more than five hundred dollars (\$500.00) for each offense.
- (c) The failure of any employer or taxpayer or person to receive or procure a return, declaration or other required form shall not excuse him from making any information return or declaration, from filing such form, or from paying the tax.
(Ord. 169. Passed 12-5-72.)

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