

ORDINANCE NO. 5-04
CITY OF CENTERVILLE, OHIO

SPONSORED BY COUNCILMEMBER Robert L. Corbin ON THE 19~~th~~
DAY OF April, 2004.

AN ORDINANCE AMENDING SECTIONS 880.02 AND 880.03 OF
THE CENTERVILLE MUNICIPAL CODE TO INCLUDE GAMBLING
WINNINGS AS A TYPE OF TAXABLE INCOME SUBJECT TO THE
MUNICIPAL INCOME TAX.

WHEREAS, the City of Centerville levies a municipal income tax on the taxable
income of its residents; and

WHEREAS, the definition of taxable income does not currently include gambling
winnings as a specific type of income; and

WHEREAS, the City of Centerville may receive significant revenue through the
taxation of gambling winnings; and

NOW, THEREFORE, THE MUNICIPALITY OF CENTERVILLE HEREBY
ORDAINS:

Section 1. That Section 880.02 (s) of the Centerville Municipal Code be and
the same is hereby amended as follows with the lined through items deleted and the
underlined items added:

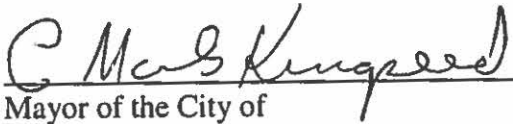
880.02 (s) "Taxable income" means gross wages, salaries and other compensation
paid by an employer or employers before any deductions, other than ordinary and
necessary business expenses, in the same manner as provided by the Internal Revenue
Code, and/or net profits as herein defined. "Taxable income" shall also include income
received from gambling winnings as herein defined.

Section 2. That Section 880.03 (a)(8) of the Centerville Municipal Code be
and the same is hereby adopted as follows:

880.03 (a)(8) On 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.

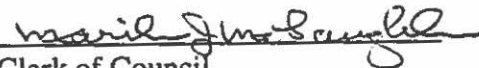
Section 3. This Ordinance shall become effective from and after the earliest
date allowed by law..

PASSED THIS 19th day of April, 2004.



Mayor of the City of
Centerville, Ohio

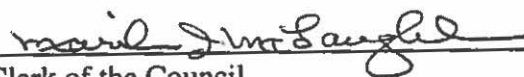
ATTEST:



Clerk of Council
City of Centerville, Ohio

CERTIFICATE

The undersigned, Clerk of Council of the City of Centerville, Ohio, hereby certifies the foregoing to be a true and correct copy of Resolution No. 5-04, passed by the Council of the City of Centerville, Ohio on the 19th day of April, 2004.



Clerk of the Council

Approved as to form, consistency
with existing ordinances, the
charter & constitutional provisions
Department of Law
Robert N. Farquhar
Municipal Attorney