

ORDINANCE NO. 12-81

CITY OF CENTERVILLE, OHIO

SPONSORED BY COUNCILMAN Charles Taylor ON THE 5th
DAY OF October, 1981.

AN ORDINANCE AMENDING CHAPTER 191 OF THE CENTERVILLE MUNICIPAL CODE TO REQUIRE THE FILING OF INCOME TAX RETURNS BY PERSONS NOT REQUIRED TO PAY ANY TAX BECAUSE OF A TAX CREDIT FOR TAXES PAID TO OTHER MUNICIPALITIES.

THE MUNICIPALITY OF CENTERVILLE HEREBY ORDAINS:

Section 1.

That Section 191.05 of the Centerville Municipal Code is hereby amended by the deletion of the following:

[(i) Salaries, wages, commissions, other compensation and net profits subject entirely to a municipal income tax in another taxing district at the same or a greater percentage rate of tax as set forth by the City of Centerville pursuant to Chapter 191 of the Centerville Municipal Code or any subsequent amendments thereto.]

Section 2.

That Section 191.07(a) of the Centerville Municipal Code is hereby amended by the addition of the following underlined portion:

Each person who engages in business or other activity or whose salary, wage, commission or other compensation is subject to the tax imposed by this chapter, 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. The foregoing requirement of filing a return shall also apply to all persons who may not be required to pay a tax by virtue of the tax credit allowed by Section 191.17 hereof. 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. The Superintendent is hereby authorized to provide by regulation that the return of an employer or employers, showing the amount of tax deducted by the employer or employers from the salaries, wages, commissions or other compensation of an employee, and paid by him or them to the Superintendent may be accepted as the return required of an employee whose sole income, subject to tax under this chapter is such salaries, wages, commissions or other compensation.

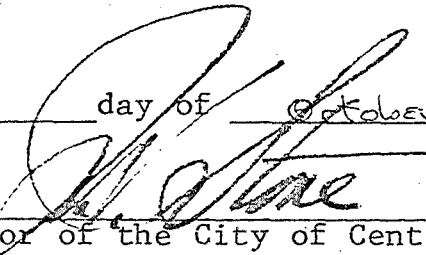
Section 3.

This ordinance shall be effective from and after the

ALTICK & CORWIN

earliest date allowed by law.

PASSED THIS 5th day of October, 1981.

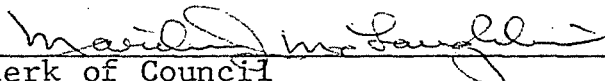

Mayor of the City of Centerville, Ohio

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 Ordinance No. 12-81, passed by the Council of the City of Centerville, Ohio, on the 5th day of October, 1981.


Clerk of Council

Approved as to form, consistency
with existing ordinances, the
charter & constitutional provisions.

Department of Law
Robert N. Farquhar
Municipal Attorney