INCOME TAX ORDINANCE

New Carlisle, Ohio

Topically arranged and indexed to locate and answer specifics. Uniform Rules and Regulations are included to complement the model Income Tax Ordinance

TITLE FOUR - Taxation

Chap. 880. Earned Income Tax.
Chap. 882. Motor Vehicle License Tax.
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CHAPTER 880
Earned Income Tax

EDITOR'S NOTE: Ordinance 11-79, passed May 14, 1979, adopted rules and regulations for the enforcement of this chapter, the same having been promulgated by the Administrator pursuant to Section 880.08. Copies of such rules and regulations may be obtained, at cost, at the Municipal Building.

880.01 Purpose.
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CROSS REFERENCES

Authority to tax - see Ohio Const. Art. XVIII, Sec. 3
Payroll deductions - see Ohio R.C. 9.42
Municipal income taxes - see Ohio R.C. Ch. 718
Income Tax Administrator - see ADM. Ch. 224

880.01 PURPOSE.

The purpose of the tax imposed by this chapter is to provide funds for general Municipal operations, maintenance, new equipment, extension and enlargement of Municipal services and facilities and capital improvements for this Municipality. (Ord. 86-06. Passed 3-20-86.)

880.02 EFFECTIVE PERIOD.

This chapter, which imposes a tax on salaries, wages, commissions and other compensation and on net profits, shall be in force and shall be applicable to all such salaries, wages, commissions and other compensation and on net profits earned from and after July 1, 1979. (Ord. 86-06. Passed 3-20-86.)

880.03 DEFINITIONS.

As used in this chapter, unless the context clearly indicates or requires a different meaning

(a) "Administrator" means the individual designated by this chapter, whether appointed or elected, to administer and enforce this chapter.

(b) "Association" means a partnership, limited partnership or any other form of unincorporated enterprise, owned by two or more persons.

(c) "Board of Review" means the Board established by and constituted as provided in Section 880.12.

(d) "Business" means an enterprise, activity, profession or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, association, corporation or other entity, including, but not limited to, the renting or leasing of property whether real, personal or mixed.

(e) "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.

(f) "Employee" means a person who works for wages, salary, commission or another type of compensation in the service of an employer.

(g) "Employer" means an individual, partnership, association, corporation, governmental body, unit or organization or any other entity, whether or not organized for profit, who or that employs one or more persons on the basis of salary, wage, commission or another type compensation.

(h) "Fiscal year" means an accounting period of twelve months or less ending on any day other than December 31.

(i) "Gross receipts" means the total income from any source.

(j) "Net profits" means a net gain from the operation of a business, profession, enterprise or other activity after provision for all ordinary, reasonable and necessary expenses either paid or accrued in accordance with the accounting system used by the taxpayer for Federal Income Tax purposes, without deduction of the tax imposed by this chapter and Federal, State and other taxes based on income exclusive of the amount of the State franchise tax computed on the net worth basis, and, in the case of an association, without deduction of salaries paid to partners and other owners, and otherwise adjusted to conform to this chapter.

(k) "Nonresident" means an individual domiciled outside the Municipality.

(l) "Nonresident unincorporated business entity" means an unincorporated business entity not having an office or place of business in the Municipality.

(m) "Person" means a natural person, partnership, fiduciary, association or corporation. Whenever used in a clause prescribing and imposing a

penalty, "person," as applied to an unincorporated entity, means the partners or members thereof and, as applied to a corporation, means the officers thereof.

(n) "Place of business" means a 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 or her regular employees regularly in attendance.

(o) "Resident" means an individual domiciled in the Municipality.

(p) "Resident unincorporated business entity" means an unincorporated business entity having an office or place of business in the Municipality.

(q) "Taxable income" means wages, salaries and other compensation paid by an employer before any deduction and/or the net profits from the operation of a business, profession or other enterprise or activity adjusted in accordance with this chapter.

(r) "Taxable year" means the calendar year or the fiscal year upon the basis of which 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.

(s) "Taxpayer" means a person, whether an individual, partnership, association, corporation or other entity, required by this chapter to file a return or pay a tax. (Ord. 11-79. Passed 5-14-79.)

880.04 IMPOSITION AND RATE OF TAX; TAXABLE INCOME; CONSOLIDATED RETURNS.

(EDITOR'S NOTE: This section was amended to conform to Section 4.13 of the City Charter, as amended by the voters on November 3, 1998.)

(a) Taxable Income. Subject to Section 880.14, an annual tax for the purposes specified in Section 880.01, is hereby imposed on and after January 1, 1999, at the rate of one percent per year, upon the following:

(1) All salaries, wages, commissions and other compensation earned during the effective' period of this chapter by residents of the Municipality;

(2) All wages, salaries, commissions and other compensation earned during such effective period by nonresidents for work done or services performed or rendered in the Municipality;

(3) The portion attributable to the Municipality of the net profits earned during such effective period of all resident unincorporated businesses, professions or other entities, such net profits derived from sales made, work done, services performed or rendered and business or other activities conducted in the Municipality;

(4) The portion of the distributive share of the net profits earned during such effective period of a resident partner or owner of a nonresident unincorporated business entity not attributable to the Municipality and not levied against such unincorporated business entity by the Municipality;

(5) The portion attributable to the Municipality of the net profits earned during such effective period of all nonresident unincorporated businesses, professions or other entities, such net profits derived from sales made, work

done or services performed or rendered and business or other activities conducted in the Municipality, whether or not such unincorporated business entity has an office or place of business in the Municipality; and

(6) The portion of the distributive share of the net profits earned during such effective period of a resident partner or owner of a nonresident unincorporated business entity not attributable to the Municipality and not levied against such unincorporated business entity by the Municipality; and

(7) The portion attributable to the Municipality of the net profits earned during such effective period of all corporations, such net profits derived from sales made, work done, services performed or rendered and business or other activities conducted in the Municipality, whether or not such corporations have an office or place of business in the Municipality.

(b) Net Profits Attributable to the Municipality. The portion of the net profits attributable to the Municipality of a taxpayer conducting a business, profession or other activity both in and outside the Municipality 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 new operating loss sustained in any taxable year subsequent to July 1, 1979, allocable to the Municipality may be applied against the portion of the profit of succeeding years, allocable to the 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 the net profits of any prior year.

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

(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) The filing of consolidated returns will be permitted, provided that a consolidated return is filed for the same tax period for Federal Income Tax purposes in accordance with rules and regulations prescribed by the Administrator.

(2) In the case of a corporation that carries 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 Municipality constituting a portion only of its total business, the Administrator shall require such additional information as he or she may deem necessary to ascertain whether or not net profits are properly allocated to the Municipality. If the Administrator finds that net profits are not properly allocated to

the Municipality by reason of transactions with stockholders or with other corporations related by stock ownership, interlocking directorates or transactions with such division, branch, factor, office, laboratory or activity or by some other method, he or she shall make such allocation as he or she deems appropriate to produce a fair and proper allocation of net profits to the Municipality.

(e) Exceptions. The tax imposed by this chapter shall not be imposed 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. 11-79. Passed 5-14-79; Ord. 04-42. Passed 8-16-04.)

880.05 MANDATORY FILING OF RETURN; PAYMENT OF TAX.

(a) Each resident, resident business, and nonresident business who is subject to the tax imposed by this chapter shall make and file a return on or before April 15 of each year, whether or not any tax is due from such person or business, excepting those residents under 16 years of age and excepting residents who are retired and who have no income subject to this tax and have so notified the Tax Administrator in writing. 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 Administrator is hereby authorized to provide by regulation that the return of an employer, showing the amount of tax deducted by such employer from the salaries, wages, commissions or other compensation of an employee, and paid by him or her or them to the Administrator, shall be accepted, unless otherwise specified, as the return required of an employee whose sole income, subject to tax under this chapter, is such salary, wages, commission or other compensation.

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

(1) The aggregate amounts of salaries, wages, commissions and other compensation earned and gross income from a business, profession or other activity, less allowable ordinary, reasonable and necessary expenses incurred in the acquisition of such gross income earned during the preceding year and subject to such tax;
(2) The amount of the tax imposed by this chapter on such earnings and profits; and
(3) Such other pertinent statements, information returns or other information as the Administrator may require.

(c) The Administrator may extend the time for filing the annual return, upon the request of the taxpayer, for a period of not to exceed six months, or 45 days beyond any extension requested of 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 shall be assessed in those cases in which the return is filed and the final tax paid within the period as extended.

(d) The taxpayer making a return shall, at the time of filing thereof, pay to the Administrator the amount of taxes shown as due thereon. However, where any portion of the tax so due has been deducted at the source pursuant to Section 880.06, or where any portion of such tax has been paid by the taxpayer pursuant to Section 880.07, then such portion shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at the time of filing the return.

(e) A taxpayer who has overpaid the amount of tax to which the Municipality is entitled under this chapter may have such overpayment applied against any subsequent liability under this chapter or, at his or her election indicated on the return, such overpayment or part thereof shall be refunded, provided that no additional taxes or refunds of less than one dollar ($1.00) shall be collected or refunded.

(f) Where necessary, an amended return must be filed in order to report additional income and pay any additional tax due, or claim a refund of tax overpaid, subject to Section 880.11. Such amended return shall be on a form obtainable on request from the Administrator. A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the original return.

(g) Within three months from the final determination of any Federal tax liability affecting the taxpayer's tax liability to the Municipality, such taxpayer shall make and file an amended return showing income subject to the income tax of the Municipality 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. 11-79. Passed 5-14-79; Ord. 04-42. Passed 8-16-04.)

880.06 COLLECTION AT SOURCE.

(a) In accordance with rules and regulations prescribed by the Administrator, each employer in or doing business in the Municipality shall deduct, at the time of payment of the salary, wages, commission or other compensation due by the employer to an employee, the amount of tax imposed by Section 880.04 on the gross salaries, wages, commissions or other compensation and on the tips or gratuities reported to such employer by the employee for Social Security or Federal Income Tax purposes, and shall, on or before the last day of the month following the close of each calendar quarter, make a return and pay to the Administrator the amount of taxes so deducted. Such returns shall be on a form 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.

(b) Such employer, in collecting such tax, shall be deemed to hold the same, until payment is made by such employer to the Municipality, as a trustee for the benefit of the

Municipality, and any such tax collected by such employer from his or her employees, shall, until the same is paid to the Municipality, be deemed a trust fund in the hands of the employer.

(c) On or before January 31 of each year beginning with 1980, each employer shall file a withholding return setting forth the names and addresses of all employees from whose compensation the tax was withheld during the preceding calendar year, the amount of tax withheld from his or her employees and such other information as may be required by the Administrator. All payments not subject to withholding shall be reported on a form required by the Administrator.

(d) The Administrator may, for good cause, require immediate returns and payments to be submitted to his or her office.
(Ord. 11-79. Passed 5-14-79.)

880.07 DECLARATIONS OF INCOME.

(a) Every person who anticipates any taxable income which is not subject to Section 880.06, or who engages in any business, profession, enterprise or activity subject to the tax imposed by this chapter, 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.

(b) Such declaration shall be filed on or before April 15 of each year during the effective period of this chapter, or within four months of the date the taxpayer becomes subject to tax for the first time. A taxpayer who reports on a fiscal year basis shall file a declaration within four months after the beginning of each fiscal year or period.

(c) Such declaration shall be filed upon a form furnished by, or obtained from, the Administrator. However, credit shall be taken for the Municipality's income tax to be withheld from any portion of such income. The original declaration or any subsequent amendment thereof may be increased or decreased on or before any subsequent quarterly payment date as provided for in this section. (Ord. 11-79. Passed 5-14-79.)

(d) For taxpayers who are individuals, such declaration or estimated tax to be paid to the Municipality shall be accompanied by a payment of at least one-fourth of the estimated annual tax, and at least a similar amount shall be paid on or before the last day of the seventh, tenth and thirteenth months after the beginning of the taxable year. However, if an amended declaration has been filed, the unpaid balance shown due thereon shall be paid in equal installments on or before the remaining payment dates. For those taxpayers that are not individuals, due dates for estimated payments will be on the following schedule:

[See schedule on page 40]

Calendar Year	Fiscal Year
April 15	Fifteenth day of the fourth month of taxable year
June 15	Fifteenth day of the sixth month of taxable year
September 15	Fifteenth day of the ninth month of taxable year
December 15	Fifteenth day of the twelfth month of taxable year

(Ord. 81-75. Passed 1-7-82.)

(e) On or before the fifteenth day of the fourth month of the taxable 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 the Municipality shall be paid therewith in accordance with Section 880.05.
(Ord. 11-79. Passed 5-14-79; Ord. 04-42. Passed 8-16-04.)

880.08 DUTIES OF ADMINISTRATOR.

(a) The Administrator shall receive the tax imposed by this chapter in the manner prescribed herein from the taxpayers, keep an accurate record thereof and report all moneys so received.

The Administrator shall enforce payment of all taxes owed to the Municipality, keep accurate records for a minimum of five years showing the amount due from each taxpayer required to file a declaration and/or to make a return, including taxes withheld, and show the dates and amounts of payments thereof.

(b) The Administrator is hereby charged with the enforcement of this chapter and is hereby authorized, 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 this chapter, including provisions for the re-examination and correction of returns.

The Administrator may 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 or she is unable to pay the full amount of the tax due. Such arrangement shall not be made until proper returns are filed by the taxpayer for all amounts owed by him or her under the circumstances.
Failure to make any deferred payment, when due, shall cause the total unpaid amount, including penalty and interest, to become payable upon demand and Sections 880.11, 880.15 and 880.99 to apply.

(c) If 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 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.

(d) Subject to the consent of the Board of Review or pursuant to a regulation approved by such Board, the Administrator may compromise any interest or penalty or both, imposed by Section 880.10. (Ord. 11-79. Passed 5-14-79.)

880.09 INVESTIGATIVE POWERS OF THE ADMINISTRATOR; CONFIDENTIAL INFORMATION.

(a) The Administrator or his or her duly authorized agent or 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 who the Administrator believes is subject to, 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, taxpayer or supposed taxpayer is hereby directed and required to furnish, upon written request by the Administrator or his or her duly authorized agent or employee, the means, facilities and opportunity for making such examinations.

(b) The Administrator is hereby authorized to order any person presumed to have knowledge of the facts to appear before him or her and to examine such person, under oath, concerning any income which was or should have been reported for taxation or any transaction tending to affect such income, and for this purpose may compel the production of books, papers, records and Federal Income Tax Returns and the attendance of a person before him or her, whether as a party or a witness, whenever he or she believes such person has knowledge of such income or information pertinent to such inquiry.

(c) The refusal to produce books, papers, records or Federal Income Tax Returns, the refusal to submit 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 the failure of a person to comply with this section, or with an order or subpoena of the Administrator authorized by this section, shall be deemed a violation of this chapter, punishable as provided in Section 880.99.

(d) Any information gained as a result of returns, investigations, verifications or hearings before the Administrator, as authorized by this chapter or rules and regulations promulgated pursuant to this chapter, shall be confidential, and no disclosure thereof shall be made except for official purposes or as ordered by a court of competent jurisdiction.

(e) Every taxpayer shall retain all records necessary to compute his or her tax liability for a period of five years from the date his or her return is filed or the date the withholding taxes are paid.
(Ord. 11-79. Passed 5-14-79.)

880.10 INTEREST AND PENALTIES ON UNPAID TAX.

(a) All taxes imposed and all moneys withheld or required to be withheld by employers under this chapter and remaining unpaid after they become due shall bear interest at the rate of one-half of one percent per month or fraction thereof.

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

(1) One and one-half percent per month or fraction thereof for the failure to pay taxes due, other than taxes withheld; and
(2) Five percent per month or fraction thereof for the failure to remit taxes withheld from employees.

(c) A penalty shall not be assessed on an additional tax assessment made by the Administrator when a return has been filed in good faith and the tax has been paid thereon within the time prescribed by the Administrator. In the absence of fraud, neither penalty nor interest shall be assessed on any additional tax assessment resulting from a Federal audit, provided that an amended return is filed and the additional tax is paid within three months after final determination of the Federal tax liability.

(d) Upon the recommendation of the Administrator, the Board of Review may abate any penalty or interest, or both, or on an appeal from the refusal of the Administrator to recommend abatement of penalty and/or interest, the Board may nevertheless abate the penalty or interest, or both.
(Ord. 11-79. Passed 5-14-79.)

880.11 COLLECTION OF UNPAID TAXES; REFUNDS.

(a) All taxes imposed by this chapter are collectible, together with any interest or penalty thereon, by a civil action at law. All additional assessments shall be made and all civil actions to recover Municipal income taxes and penalties and interest thereon shall be brought within three years after the tax was due or the return was filed, whichever is later.

(b) Taxes erroneously paid shall not be refunded unless a claim for a return is made. Claims for refunds of Municipal income taxes must be brought within the time limitation provided in subsection (a) hereof.

(c) Amounts of less than one dollar ($1.00) shall not be collected or refunded.
(Ord. 11-79. Passed 5-14-79.)

880.12 BOARD OF REVIEW.

(a) There is hereby established a Board of Review, to consist of a Chairman and two other individuals to be appointed by the Mayor. 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, and the provisions of Section 880.09, with reference to the confidential character of information required to be disclosed, 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 this chapter must be approved by the Board of Review before the same become effective. The Board shall hear and pass on appeals from any ruling or decision of the Administrator, and, at the request of the taxpayer or the Administrator, may substitute alternate methods of allocation.

(c) A person dissatisfied with a ruling or decision of the Administrator which is made under the authority conferred by this chapter may appeal therefrom to the Board within thirty days from the announcement of such ruling or decision by the Administrator. The Board shall, on hearing, have jurisdiction to affirm, reverse or modify any such ruling or decision or any part thereof.
(Ord. 11-79. Passed 5-14-79.)

880.13 COLLECTION OF TAX AFTER EFFECTIVE PERIOD.

(a) This chapter shall continue effective, insofar as the levy of taxes is concerned, until repealed. Insofar as the collection of taxes under this chapter, and actions or proceedings for collecting any tax so levied, and the enforcement

of this chapter are concerned, this chapter shall continue effective until all of the taxes levied under this chapter are fully paid and any and all suits and prosecutions for the collection of such taxes or for the punishment of violations of the provisions of this chapter have been fully terminated, subject to the limitations contained in Sections 880.11 and 880.15.

(b) Annual returns due for all or any part of the last effective year of this chapter shall be due on the dates provided in Sections 880.05 and 880.06 as though the chapter were still in effect. (Ord. 86-06. Passed 3-20-86.)

880.14 SEPARABILITY.

If any sentence, clause, section or part of this chapter, or any tax against any individual or group specified in this chapter, is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, 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 not been included in this chapter. (Ord. 11-79. Passed 5-14-79.)

880.15 VIOLATIONS.

(a) No person shall:

(1) Fail, neglect or refuse to make a return or declaration required by this chapter;

(2) Make an incomplete, false or fraudulent return;

(3) Willfully fail, neglect or refuse to pay the tax, penalties or interest imposed by this chapter;

(4) Willfully fail, neglect or refuse to withhold the tax from his or her employees or remit such withholding to the Administrator;

(5) Refuse to permit the Administrator or a duly authorized agent or employee to examine his or her books, records, papers or Federal Income Tax Returns relating to the income or net profits of a taxpayer;

(6) Fail to appear before the Administrator and to produce his or her books, records, papers or Federal Income Tax Returns relating to the income or net profits of a taxpayer upon order or subpoena of the Administrator;

(7) Refuse to disclose to the Administrator any information with respect to the income or net profits of a taxpayer;

(8) Fail to comply with this chapter or an order or subpoena of the Administrator authorized thereby;

(9) Give to an employer false information as to his or her true name, correct Social Security number and residence address, or fail to promptly notify an employer of a change in residence address and the date thereof;

(10) Fail to use ordinary diligence in maintaining proper records of employees' residence addresses, total wages paid and the Municipal income tax withheld, or knowingly give the Administrator false information; or

(11) Attempt to do anything to avoid the payment of the tax or any part thereof, penalties or interest imposed by this chapter.

(b) A prosecution for an offense made punishable under this section or any other provision of this chapter shall be commenced within three years after the commission of the offense, provided that in case of fraud, failure to file a return or the omission of twenty-five percent or more of income required to be reported, a prosecution may be commenced within six years after the commission of the offense.

(c) The failure of an employer or other person to receive or procure a return, declaration or other required form shall not excuse him or her from making an information return, return or declaration, from filing such form or from paying the tax.
(Ord. 11-79. Passed 5-14-79.)

880.99 PENALTY.

Whoever violates or fails to comply with any of the provisions of this chapter is guilty of a misdemeanor of the first degree and shall be fined not more than one thousand dollars ($1,000) or imprisoned not more than six months, or both, for each offense. A separate offense shall be deemed committed each day during or on which a violation or noncompliance occurs or continues.

In addition, any employee of the Municipality who violates Section 880.09, relative to the disclosure of confidential information, shall be subject to immediate dismissal. In the case of such a violation, each disclosure shall constitute a separate offense.