#15. Reduced tax credit to residents

A. When the taxable income of a resident of this municipality is subject to a municipal income tax in another municipality on the same income taxable under this ordinance such resident shall be allowed a credit of the amount of income tax paid on such taxable income to such other municipality, equal to 1/4 of one per cent of the amount obtained by multiplying the lower of the tax rate of such other municipality or of this municipality by the taxable income earned in or attributable to the municipality of employment or business activity. For the purposes of this section taxable income shall include the distributive share of net profits of a resident partner or owner of an unincorporated business entity.

B. Method of applying for credit

1. No credit will be given unless the taxpayer claims such on his final return or other form prescribed by the Administrator, and presents such evidence of the payment of a similar tax to another municipality, as the Administrator may require.

2. A statement satisfactory to the Administrator from the taxing authority of the municipality to which the taxes are paid that a resident or his employer is paying the tax shall be considered as fulfilling the requirement of this section.

#16. Saving clause

If any sentence, clause, section of part of this ordinance, or any tax against any individual or any of the several groups specified herein, is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of the ordinance and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this ordinance. It is hereby declared to be the intention of the Council of this municipality that this ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.