

tenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements of this municipality there shall be, and is hereby, levied a tax on salaries, wages, commissions and other compensation, and on net profits as hereinafter provided (purpose may vary with each municipality)

§2. Definitions

As used in this ordinance, 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.

Administrator — The individual designated by the ordinance, whether appointed or elected, to administer and enforce the provisions of the ordinance.

Association — A partnership, limited partnership, or any other form of unincorporated enterprise, owned by two or more persons.

Board of review — The board created by and constituted as provided in section 13 of this ordinance.

Business — 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 any other entity, including but not limited to the renting or leasing of property, real, personal or mixed.

Corporation — A corporation or joint stock association organized under the laws of the United States, the State of Ohio, or any other state, territory, or foreign country or dependency.

Employee — One who works for wages, salary, commission or other type of compensation in the service of an employer.

Employer — An individual, 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.

Fiscal year — An accounting period of twelve (12) months or less ending on any day other than December 31st.

Gross receipts — The total income from any source whatsoever.

Net profits — 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 taxes imposed by this ordinance, federal, state, and other taxes based on income exclusive of the amount of Ohio 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 the requirements of this ordinance.

Nonresident — An individual domiciled outside this municipality.

Nonresident unincorporated business entity — An unincorporated business entity not having an office or place of business within this municipality.