

Person — Every natural person, partnership, fiduciary, association, or corporation. Whenever used in any clause prescribing and imposing a penalty, the term "person" as applied to any unincorporated entity, shall mean the partners or members thereof, and as applied to corporations, the officers thereof.

Place of business — Any 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 regular employees regularly in attendance.

Resident — An individual domiciled in this municipality.

Resident unincorporated business entity — An unincorporated business entity having an office or place of business within this municipality.

Taxable income — Wages, salaries, and other compensation paid by an employer or employers before any deductions and/or the net profits from the operation of a business, profession or other enterprise or activity adjusted in accordance with the provisions of the ordinance.

Taxable year — The calendar year, or the fiscal year upon the basis of which net profits are to be computed under this ordinance 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.

Taxpayer — A person, whether an individual, partnership, association, or any corporation or other entity, required hereunder to file a return or pay a tax.

Forms of words — The singular shall include the plural, and the masculine shall include the feminine and the neuter.

§3. Imposition of tax

A. Subject to the provisions of §16 of this ordinance, and annual tax for the purposes specified in §1 hereof shall be imposed on and after June 1, 1994 at the rate of $\frac{3}{4}$ of 1 per annum upon the following:

1. On all salaries, wages, commissions and other compensation earned during the effective period of the ordinance by residents of this municipality.
2. On all salaries, wages, commissions and other compensation earned during the effective period of the ordinance by nonresidents for work done or services performed or rendered in this municipality.
3. (a) On the portion attributable to this municipality of the net profits earned during the effective period of this ordinance of all resident unincorporated businesses, professions or other entities, derived from sales made, work done, services performed or rendered and business or other activities conducted in this municipality.

(b) On the portion of the distributive share of the net profits earned during the effective period of this ordinance of a resident partner or owner of a resident unincorporated business entity not attributable to this municipality and not levied against such unincorporated business entity by this municipality.