

ORDINANCE O-2004-24
VILLAGE OF MCCOMB, OHIO

AN ORDINANCE AMENDING SECTION 5 OF ORDINANCE NO. O-2002-27 KNOWN AS THE CITY INCOME TAX ORDINANCE BY CHANGING THE DUE DATES FROM APRIL 30 TO APRIL 15 AND DECLARING AN EMERGENCY.

WHERE AS, Council desires to change the due dates under Ordinance 2002-27.

NOW, THEREFORE BE IT ORDAINED by the Council of the Village of McComb, State of Ohio, two-thirds (2/3) of all members elected thereto concurring:

SECTION 1: That Return and Payment (Section 5) which reads as follows:

(a) Each resident taxpayer or nonresident partnership, limited partnership, corporation, association or other entity whose earnings or profits are subject to the tax imposed by this ordinance shall, whether or not a tax is due thereon, on or before April 30, 1987 and on or before April 30 of each year after 2004, make and file a return with the Tax Administrator on a form obtainable from the Tax Administrator, setting forth the aggregate amount of gross salary, wages or other compensation and gross and net profits earned by the taxpayer during the preceding year or period and subject to the tax, together with other pertinent information as the Tax Administrator may require. However, when the final return is made for a fiscal year or other period different from the calendar year, the return shall be made within 120 days from the end of the fiscal year or other period.

be and the same is hereby amended to read as follows:

(a) Each resident taxpayer or nonresident partnership, limited partnership, corporation, association or other entity whose earnings or profits are subject to the tax imposed by this ordinance shall, whether or not a tax is due thereon, on or before April 30, 1987 and on or before **April 15** of each year after 2004, make and file a return with the Tax Administrator on a form obtainable from the Tax Administrator, setting forth the aggregate amount of gross salary, wages or other compensation and gross and net profits earned by the taxpayer during the preceding year or period and subject to the tax, together with other pertinent

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information as the Tax Administrator may require. However, when the final return is made for a fiscal year or other period different from the calendar year, the return shall be made **within 105 days** from the end of the fiscal year or other period.

SECTION 2: That his Ordinance is hereby declared to be an emergency measure for the welfare of the Village and its business and shall go into effect immediately upon its passage and signing by the Mayor.

Passed this _____ day of _____, 2004.

President of Council

Mayor

Attest:

Clerk

Approved:

Solicitor