

# VILLAGE OF NEW WASHINGTON

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## Income Tax Department

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### ORDINANCE 536 INCOME TAX

#### ORDINANCE NO. 536

LEVYING A TAX TO PROVIDE FUNDS FOR THE PURPOSES OF GENERAL MUNICIPAL OPERATION, MAINTENANCE OF EQUIPMENT, EXTENSION, ENLARGEMENT AND IMPROVEMENT OF MUNICIPAL SERVICES AND FACILITIES AND CAPITAL IMPROVEMENTS, ON ALL SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATIONS EARNED BY RESIDENTS OF THIS MUNICIPALITY; ON ALL SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION EARNED BY NON-RESIDENTS OF THIS MUNICIPALITY; FOR WORK DONE OR SERVICES PERFORMED OR RENDERED IN THIS MUNICIPALITY; ON THE NET PROFITS EARNED ON ALL BUSINESSES, PROFESSIONS OR OTHER ACTIVITIES CONDUCTED BY RESIDENTS OF THIS MUNICIPALITY; ON THE NET PROFITS EARNED ON ALL BUSINESSES, PROFESSIONS OR OTHER ACTIVITIES CONDUCTED IN THIS MUNICIPALITY BY NON-RESIDENTS, AND ON THE NET PROFITS EARNED BY ALL CORPORATIONS DOING BUSINESS IN THIS MUNICIPALITY AS THE RESULT OF WORK DONE OR SERVICES PERFORMED OR RENDERED IN THIS MUNICIPALITY; REQUIRING THE FILING OF RETURNS AND FURNISHINGS OF INFORMATION BY EMPLOYERS AND ALL THOSE SUBJECT TO SAID TAX; IMPOSING ON EMPLOYERS THE DUTY OF COLLECTING THE TAX AT THE SOURCE AND PAYING THE SAME TO THIS MUNICIPALITY PROVIDING FOR THE ADMINISTRATION, COLLECTION AND ENFORCEMENT OF SAID TAX; DECLARING VIOLATION THEREOF TO BE A MISDEMEANOR AND IMPOSING PENALTIES THEREFOR AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY the Council of the Village of New Washington that:

#### SECTION 1. PURPOSE.

To provide funds for the purposes of general municipal operations, maintenance, 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.

#### SECTION 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.

**NON-RESIDENT**—An individual domiciled outside this municipality.

**NON-RESIDENT UNINCORPORATED BUSINESS ENTITY**—An unincorporated business entity not having an office or place of business within this municipality.

**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.