

ORDINANCE #821

AN ORDINANCE AMENDING ORDINANCE #712, KNOWN AS THE PERRYSVILLE INCOME TAX ORDINANCE, TO PROVIDE FOR THE CONTINUED IMPOSITION OF THE INCOME TAX AND OTHER MATTERS.

SECTION I: In order to provide for the more efficient administration of the Village of Perrysville Income Tax, implemented with the passage of Ordinance No. 712, and as amended by Ordinance No. 765, Ordinance No. 712 of the Village of Perrysville, Ohio, as previously amended, is hereby amended to read as follows:

PERRYSVILLE INCOME TAX ORDINANCE NO. 712

SECTION 1: PURPOSES.

To provide for the improvement of Municipal facilities and capital improvements of the Village for the costs of collecting the tax imposed hereby and for the general operating expenses of the Village, there 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, unless the context clearly indicates or requires a different meaning:

- (a) "ADMINISTRATOR" means the individual designated by this Ordinance, whether appointed or elected, to administer and enforce the provisions of this Ordinance.
- (b) "ASSOCIATION" means a partnership, limited partnership, or any other form of unincorporated enterprise, owned by two or more persons.
- (c) "BOARD OF REVIEW" means the Board created by and constituted as provided in Section 21.
- (d) "BUSINESS" means an enterprise, venture, 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 real, personal or mixed property.
- (e) "EMPLOYER" means an individual, partnership, fiduciary, trust, association, corporations, 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.
- (f) "FISCAL YEAR" means an accounting period of twelve months or less ending on any day other than December 31.
- (g) "GROSS RECEIPTS" means the total income from any source whatever, before any deductions, exceptions or credits are claimed, and which are required to be included in the tax return.
- (h) "NET PROFITS" means the 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