

ORDINANCE NO. 296-80

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 nonresidents of this municipality, for work done or services performed or rendered in this municipality; on the net profits earned on all business, 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 nonresidents, 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 furnishing 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.

BE IT ORDAINED by the Council of the Village of Sugar Grove that:

(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.

(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 assist the Village Treasurer in administering and enforcing 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.