

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.

Nonresident - An individual domiciled outside this municipality.

Nonresident 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 the municipality.

Taxable income - Wages, salaries, and other compensation paid by an employer or employers before any deduction 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, an annual tax for the purposes specified in § 1 hereof shall be imposed on and after January 1, 1981 at the rate of three-quarter (3/4%) percent 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.