

Chapter 183
Income Tax Ordinance

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CROSS REFERENCES

Power to levy income tax - see Ohio Const. Art. XII, Sec. 8

Payroll deductions - see Ohio R.C. 9.42

Municipal income taxes - see Ohio R.C. Ch. 718

Income tax rules and regulations - see ADM. Ch. 181

183.01 DEFINITIONS.

As used in this chapter, 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:

- (a) “Taxpayer” means a person, whether an individual, partnership, limited partnership, corporation, association or other entity, required hereunder to file a return or to pay a tax hereunder. “Taxpayer” does not include any person that is a disregarded entity or a qualifying subchapter S subsidiary for federal income tax purposes, but “taxpayer” includes any other person who owns the disregarded entity or qualifying subchapter S subsidiary. All residents of the Village of Byesville who receive taxable earnings or are employed outside of the Village, are required to file an annual Byesville Income Tax Return pursuant to Section 181.13, even if local taxes are withheld from the taxpayer’s earnings by another municipality.
(Ord. 845. Passed 11-27-72; Ord. 97.10. Passed 9-10-97.)
- (b) “Association” means a partnership, limited partnership, S corporation or any other form of unincorporated enterprise, owned by two or more persons.
- (c) “Business” means an enterprise, activity, profession or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, limited partnership, corporation, association or any other entity, including but not limited to the renting or leasing of property, real, personal or mixed.
- (d) “Corporation” means a corporation or joint stock association organized under the laws of the United States, the State of Ohio, or any other state, territory, foreign country or dependency.
- (e) “Employee” means one who works for wages, salary, commission or other types of compensation in the service of an employer.
- (f) “Employer” means an individual, partnership, limited 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 qualified wage, salary, commission or other compensation basis.
- (g) “Net profit” for a taxpayer other than an individual means adjusted federal taxable income and “net profit” for a taxpayer who is an individual means the individual’s profit required to be reported on schedule C, schedule E, or schedule F.
- (h) “Nonresident” means an individual, partnership, limited partnership, corporation, association or other entity domiciled outside the Village.
- (i) “Person” means every natural person, partnership, limited partnership, corporation, fiduciary or association. Whenever used in any clause prescribing and imposing a penalty, the term “person” as applied to any association, shall mean the partners or members thereof, and as applied to corporation, officers thereof.
- (j) “Resident” means an individual, partnership, limited partnership, corporation, association or other entity domiciled in the Village.
- (k) “Other entity” means any person or unincorporated body not previously named or defined and includes, among other things, fiduciaries located within the Village.

- (m) “Intangible Income” means income of any of the following types: income but not limited to, investments, deposits, money, or credits as those terms are defined in Chapter 5701 of the Ohio Revised Code, and patents, copyrights, trademarks, trade names, investments in real estate investment trusts, investment in investment companies, and appreciation on deferred compensation. “Intangible Income” does not include prizes, awards, or other income associated with any lottery winnings or other similar games of chance.
- (n) “Qualifying wages” means wages, as defined in section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, adjusted in accordance with Section 718.03(A) of the Ohio Revised Code.
- (o) “Adjusted federal taxable income” means a C corporation’s federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, adjusted as follows:
 - (1) Deduct intangible income to the extent included in federal taxable income. The deduction shall be allowed regardless of whether the intangible income relates to assets used in a trade of business or assets held for the production of income.
 - (2) Add an amount equal to five percent (5%) of intangible income deducted under division (o)(1) of this section, but excluding that portion of intangible income directly related to the sale, exchange, or other disposition of property described in section 1221 of the Internal Revenue Code;
 - (3) Add any losses allowed as a deduction in the computation of Federal taxable income if the losses directly relate to the sale, exchange, or other disposition of an asset described in Section 1221 or 1231 of the Internal Revenue Code;
 - (4) (A.) Except as provided in this division (o)(4)B. of this section, deduct income and included federal taxable income to the extent the income and gain directly relate to the sale, exchange, of other disposition of an asset described in Section 1221 or 1231 of the Internal Revenue Code;
(B) Division (o)(a)(4)(I) of this section does not apply to the extent the income or gain is income or gain described in Section 1245 or 1250 of the Internal Revenue Code;
 - (5) In the case of a real estate investment trust and regulated investment company, add all amounts with respect to dividends to, distributions to, or amounts set aside for or credited to the benefit of investors and allowed as a deduction in the computation of federal taxable income;

- (6) If the taxpayer is not a C corporation and is not an individual, the taxpayer shall compute adjusted federal taxable income as if the taxpayer were a C corporation, except;
- A. Guaranteed payments and other similar amounts paid or accrued to a partner, member, or former member, shall not be allowed as a deductible expense; and
 - B. Amounts paid or accrued to a qualified self-employed retirement plan with respect to an owner or owner-employee of the taxpayer, amounts paid or accrued to or for health insurance for an owner or owner-employee, and amounts paid or accrued to or nothing in division (o)(1) of this section shall be construed as allowing the taxpayer to add or deduct any amount more than once or shall be construed as allowing any taxpayer to deduct any amount to or accrued for purposes of federal self-employment tax.

Nothing in this chapter shall be construed as limiting or removing the ability of any municipal corporation to administer, audit, and enforce the provisions of its municipal tax.

- (p) "Municipality" means the Village of Byesville.
- (q) "Nonqualified deferred compensation plan," means a compensation plan described in Section 3121(v)(2)(C) of the Internal Revenue Code.
- (r) Resident means and individual domiciled in the Municipality.
- (s) "Tax Administrator" means the individual charged with direct responsibility for administration of the Income Tax Ordinance.
- (t) : Joint Economic Development District" means districts created under the Ohio Revised Code Sections 715.70 through 715.83, as amended from time to time.
The singular shall include the plural and the masculine shall include the feminine and The neuter, and all periods set forth shall be inclusive of the first and last mentioned Dates. (Ord. 845. Passed 11-27-72.)

183.02 IMPOSITION OF TAX.

To provide funds for the purpose of general Municipal operations, maintenance of equipment, new equipment, extension, enlargement and improvement of Municipal services and facilities and capital improvements of the Village, there is hereby levied a tax upon the earnings at the rate of one percent upon the following:

- (a) On all qualifying wages, salaries, commissions and other compensation earned on and after January 1, 1973, by resident individuals of the Village.
(Ord. 845. Passed 11-27-72.)
- (b) On all qualifying wages, salaries, commissions and other compensation earned by nonresident individuals of the Village who are employees of an employer whose base office is located in the Village.
(Ord. 95.07. Passed 8-23-95.)
- (c) On the net profits attributable to Byesville, earned on and after January 1, 1973, of all resident unincorporated businesses, professions and other activities derived from work done or services rendered or performed and business or other activities conducted in the Village.
- (d) On the portion of the distributive share of the net profits earned on or after January 1, 1973, of a resident individual, partner or owner of a resident unincorporated business entity attributable to the Village and not levied against such unincorporated business entity.
- (e) On the net profits attributable to the Village earned on and after January 1, 1973, of all nonresident unincorporated businesses, professions or other activities derived from work done or services performed or rendered and business or other activities conducted in the Village.
- (f) On the portion of the distributive share of the net profits earned on and after January 1, 1973, of a resident individual, partner or owner of a nonresident unincorporated business entity not attributable to the Village and not levied against such unincorporated business entity.
- (g) On the net profits earned on and after January 1, 1973, of all corporations derived from work done or services performed or rendered and business or other activities conducted in the Village.
- (h) The portion of the net profit attributable to the Village of a taxpayer conducting a business, profession or other activity both within and without the boundaries of the Village shall be determined as provided in Ohio R.C. 718.02 and in accordance with the rules and regulations located in Chapter 181. (Ord. 845. Passed 11-27-72.)

183.03 DETERMINATION OF INCOME SUBJECT TO TAX.

(a) If the taxation of income which is subject to taxation by the provisions of this chapter, if the books and records of a taxpayer conducting a business or profession both within and without the boundaries of the Village shall disclose with reasonable accuracy what portion of its net profit is attributable to that part of the business or profession conducted within the boundaries of the Village, then only such portion shall be considered as having a taxable situs in the Village for purposes of income taxation. In the absence of such records, net profit from a business or profession conducted both within and without the boundaries of the Village shall be considered as having a taxable situs in the Village for purposes of income taxation in the same proportion as the average ratio of:

- (1) The average net book value or the real and tangible personal property owned or used by the taxpayer in the business or profession in the Village during the taxable period to the average net book value of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated. As used in the preceding paragraph, real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight.
- (2) Qualifying wages, salaries, and other compensation paid during the taxable period to persons employed in the business or profession for services performed in the Village to qualifying wages, salaries and other compensation paid during the same period to persons employed in the business or profession, wherever their services are performed.
- (3) Gross receipts of the business or profession from sales made and services performed during the taxable period in the Village to gross receipts of the business or profession during the same period from sales and services, wherever made or performed.
In the event that the forgoing allocation formula does not produce an equitable result, another basis may, under uniform regulations be substituted so as to produce such result.

(b) As used in subsection (a)(3) "sales made in the Village" means:

- (1) All sales or tangible personal property which is delivered within the Village regardless of where title passes if shipped or delivered from a stock of goods within the Village.
- (2) All sales or tangible personal property which is delivered within the Village regardless of where title passes even though transported from a point outside the Village if the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the Village and the sales result from such solicitation or promotion.
- (3) All sales of tangible personal property which is shipped from a place within the Village to purchasers outside the Village regardless of where title passes if the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.
(Ord. 845. Passed 11-27-72.)

183.04 EFFECTIVE DATE.

The tax shall be levied, collected and paid on qualifying wages, salaries, commissions and other compensation earned on and after January 1, 1973, and on net profit of businesses, professions and other activities earned on and after January 1, 1973. Provided, however, that where the fiscal year of the business, profession or other activity differs from the calendar year, the tax shall be applied to that part of the net profit for the fiscal year as shall be earned on and after January 1, 1973, to the close of the taxpayer's fiscal year; thereafter the taxpayer shall report on its fiscal year basis. (Ord. 845. Passed 11-27-72.)

183.05 RELIEF AND RECIPROCITY.

Every individual taxpayer who resides in the Village but who receives net profits, qualifying wages, commissions or other personal service compensation, for work done, or services performed or rendered outside of the Village, if it be made to appear that he has paid a municipal or Jedd District income tax on such net profits, qualifying wages, commissions or other compensation to another municipality, shall be allowed a credit against the tax imposed by this chapter of the amount so paid by him or in his behalf to such other municipality or Jedd District. The credit shall not exceed the tax assessed by this chapter on such net profit, qualifying wages, commissions or compensation earned in such other municipality or municipalities where such tax is paid.
(Ord. 845. Passed 11-27-72.)

183.06 ADMINISTRATION; DUTIES OF THE TAX ADMINISTRATOR

- (a) A Department of Taxation is hereby created within the office of the Village Clerk/Treasurer. The Department of Taxation shall be administered by the Clerk/Treasurer of the Village and the Tax Administrator. The Tax Administrator shall be subject to the requirement of band.

The Department of Taxation shall have such deputies, clerks and other employees as may be from time to time determined by Council, and shall receive such salary as may be determined by Council. The Village Clerk/Treasurer shall purchase all equipment, supplies and material for the Department of Taxation subject to the approval of Council. The Department of Taxation shall be charged with the administration and operation of this chapter, under the direction of the Village Clerk/Treasurer. The Tax Administrator shall prescribe the form and method of accounts and reports for the Department, as well as the forms for returns and declarations, and shall be charged with the internal examination and audit all such accounts and shall exhibit accurate records showing the amount received from each taxpayer, and the date of such receipt. The Tax Administrator shall also make written report to Council monthly of all moneys collected hereunder during the preceding month.

- (b) It shall be the duty of the Tax Administrator to receive the tax imposed by this chapter in the manner prescribed herein from the taxpayers; to keep an accurate record thereof and to report all moneys so received.
- (c) It shall be the duty of the Tax Administrator to enforce payment of all taxes owing the Village, to keep accurate records for a minimum of five years showing the amount due from each taxpayer required to file a declaration and/or make any return, including taxes withheld, and to show the dates and amount of payments thereof.
- (d) The Tax Administrator is hereby charged with the enforcement of the provisions of this chapter and to enforce the rules and regulations of Council as provided in Chapter 181, relating to any matter or thing pertaining to the collection of Village income taxes and the administration and enforcement of the provisions of this chapter, including provisions for the examination and correction of returns and payments.
- (e) In any case where a taxpayer has failed to file a return or has filed a return which does not show the proper amount of tax due, the Tax Administrator may determine the amount of tax appearing to be due the Village from the taxpayer and shall send to such taxpayer a written statement showing the amount of tax so determined, together with interest and penalties thereon, if any.
- (f) Subject to the consent of the Board of Review or pursuant to regulations approved by Council, the Tax Administrator shall have the power to compromise any interest or penalty, or both, imposed by this chapter. (Ord. 845. Passed 11-27-72.)
- (g) The Tax Administrator shall be appointed by the mayor, subject to approval of Council by a majority vote.

183.07 INVESTIGATIVE POWERS OF THE TAX ADMINISITRATOR.

(a) The Tax Administrator is hereby authorized to examine the books, papers and records of any employer, or of any taxpayer or person subject to the tax, or believed to be subject to the provisions of this chapter to verify the accuracy of any return made, or, if no return was made, to ascertain the tax due. Every such employer, supposed employer, taxpayer or supposed taxpayer, is hereby directed and required to furnish to the Tax Administrator within thirty days following a written request, the means, facilities, and opportunity for making such examination and investigations as are hereby authorized.

(b) The Tax Administrator, or his duly authorized agent or employee, is hereby authorized to examine any person, employer or employee under oath, concerning any income which was or should have been returned for taxation, and for this purpose may compel the production of books, Federal income tax records, papers and records and the attendance of all persons before him, whether as parties or witnesses, wherever he believes such persons have knowledge of such income.

(c) The refusal to produce books, papers, records and Federal income tax returns, or the refusal to submit to such examination by any employer or person subject or presumed to be subject to the tax by any officer, agent or employee of a person subject to the tax or required to withhold tax or the failure of any person to comply with the provisions of this section or with any order or subpoena of the Tax Administrator authorized hereby shall be deemed a violation of this chapter, punishable as provided in Section 183.99.

(d) Tax returns, investigations, hearings and all audit papers and information connected therewith are confidential and shall be carefully preserved so that they shall not be available for inspection by anyone other than the proper agents of the Village for official purposes.

(e) Any information gained as the result of the filing of any tax returns, investigations, hearings or verifications required or authorized by this chapter shall be confidential except for official purposes and except in accordance with proper judicial order. (Ord. 845. Passed 11-27-72.)

183.75 INFORMATION ON RENTAL OR LEASED PROPERTY.

- (a) Within 30 days after a new tenant occupies rental property of any kind within the municipality, all property owners of rental property who rent to tenants of apartments, rooms and other rental accommodations shall file with the Tax Administrator a report showing the name, address and telephone number, of such tenant who occupies an apartment, room or other rental property within the municipality.

- (b) Within 30 days after a tenant vacates an apartment, room or other rental property located within the municipality, the property owner of such vacated rental property shall file with the Tax Administrator a report showing the date of vacation from the rental property and a forwarding address.

- (c) Failure to provide information that is required by divisions (a) and (b) of this section shall be considered in violation of 183.99(a)(8).

183.08 INTEREST AND PENALTIES.

All taxes imposed by this Chapter and Chapter 181, including taxes withheld or required to be withheld from wages and other compensation as defined herein, by an employer and remaining unpaid after they have become due, shall bear interest on the amount of the unpaid balance at a rate of one percent (1%) per month and the taxpayers upon whom the taxes are imposed, and the employers required by this Chapter or Chapter 181 to deduct, withhold and pay taxes imposed by this Chapter or Chapter 181, shall be liable, in addition thereto, to a penalty of twelve percent (12%) of the amount of the unpaid tax, or Twenty-five Dollars (\$25.00) whichever is greater. All taxpayers are required to file a return. A penalty of Twenty-five Dollars (\$25.00) shall be imposed for the failure to file a return whether or not a tax is due. The Tax Administrator may abate interest or penalties, or both, for good cause shown, and upon the failure of the Tax Administrator to abate interest or penalties, or both, a taxpayer may appeal that decision to the Village Council who is authorized to approve such an abatement.

There shall be a Twenty-five (\$25.00) penalty charged for each quarter a declaration of estimated payment is late of missed, plus interest.

No interest or penalty shall be assessed or charged against a taxpayer for the late payment or non-payment of estimated tax liability in either of the following circumstances:

- (1) The tax payer is an individual who resides in the municipal corporation but was not domiciled there on the first day of January of the current calendar year:
- (2) The taxpayer has remitted, pursuant to 181.18(b) , an amount at least equal to one hundred percent (100%) of the taxpayer's tax liability for the preceding year as shown on the return filed by the taxpayer for the preceding year, provided that the return for the preceding year reflected a 12 month period and the taxpayer filed a return for the preceding year.

183.09 ALLOCATION OF FUNDS.

The funds collected under the provisions of this chapter shall be deposited in the General Fund and such funds collected shall be disbursed in the following order:

- (a) Such part thereof as shall be necessary to defray all costs of collecting taxes and the cost of administering and enforcing the provisions thereof.

- (b) All of the remainder of the net available income tax receipts received annually shall be used to defray operating expenses of the Village. (Ord. 83-14 Passed 8-9-83.)

183.10 BOARD OF REVIEW.

(a) A Board of Review is hereby created. It shall consist of three electors of the Village, one to be appointed by the Mayor, one to be appointed by the Village Clerk/Treasurer, and the third to be selected by the two so appointed. No member shall be appointed to the Board of Review who holds other public office or appointment. The members of the Board of Review shall serve without pay.

(b) A majority of the members of the Board of Review shall constitute a quorum. The Board of Review shall adopt its own procedural rules and shall keep a record of its transactions.

(c) All hearings of the Board shall be conducted privately and the provisions of Section 183.07 with reference to the confidential character of information required to be disclosed by this chapter shall apply to such matters as may be heard before the Board of Review on appeal.

(Ord. 845. Passed 11-27-72.)

- (d) (1) Whenever the Tax Administrator issues a decision regarding an income tax obligation that is subject to appeal as provided in this Section, or in an ordinance or regulation of the Village of Byesville, the Tax Administrator shall notify the taxpayer at the same time of the taxpayers right to appeal the decision and of the manner in which the taxpayer may appeal the decision.
- (2) Any person who is aggrieved by a decision of the Tax Administrator and who has filed with the Village of Byesville the required returns or other documents pertaining to the municipal income tax obligation at issue in the decision may appeal the decision to the Board of Review by filing a request with the Board.
- (3) The request shall be in writing, shall state with particularity why the decision should be deemed incorrect or unlawful, and shall be filed within 30 days after the Tax Administrator has issued the decision.
- (4) The imposition of penalty and interest as prescribed in the Codified Ordinances of the Village of Byesville is not a sole basis for an appeal.
- (5) The Board of Review shall conduct a hearing within 45 days after receiving the request unless the taxpayer waives a hearing. If the taxpayer does not waive the hearing, the taxpayer may appear before the Board and may be represented by an attorney at law, certified public accountant or other representative.
- (6) The Board may affirm, reverse or modify the Tax Administrator's decision or any part of that decision. The Board shall issue a decision on the appeal within 90 days after the Board's final hearing on the appeal, and send notice of its decision by ordinary mail to the petitioner within 15 days after issuing the decision. (Ord. 03-01. Passed 1-24-01.)

(d) Any person dissatisfied with any ruling or decision of the Board of Review may appeal therefrom to a court of competent jurisdiction within thirty days from the announcement of such ruling or decision.

(f) The Board of Review, as created, shall serve during the time this chapter is in effect. (Ord. 845. Passed 11-27-72.)

183.11 APPLICABILITY.

The provisions of this chapter shall not apply to any person, firm, corporation, or to any property as to whom or which it is beyond the power of Council to impose the tax herein.

(Ord. 845. Passed 11-27-72.)

183.12 EXEMPTIONS.

The provisions of this chapter shall not be construed as levying a tax upon the following:

- (a) Funds received from local, State or Federal Governments because of service in the Armed Forces of the United States by the person rendering such service, or as a result of another person rendering such service.
- (b) Poor relief, pensions, social security, unemployment compensation, and disability benefits received from private industry or local, State or Federal Governments, or from charitable, religious or educational organizations.
- (c) Dues, contributions and similar payments received by charitable, religious, educational or literary organizations or labor unions, lodges and similar organizations.
- (d) Receipts from casual entertainment, amusements, sports events and health and welfare activities conducted by bona fide charitable, religious and educational organizations and associations.
- (e) Any association, organization, corporation, club or trust, which is exempt from Federal taxes on income by reason of its charitable, religious, educational, literary, scientific, etc., purposes. (Ord. 845. Passed 11-27-72.)
- (f) Gains from involuntary conversions, cancellations of indebtedness, interest on Federal obligations, and income of a decedent's estate during the period of administration, except such income from the operation of a business. (Ord. 852. Passed 3-12-73.)
- (g) Earnings and income of all persons under eighteen years of age, whether residents or nonresidents. (Ord. 845. Passed 11-27-72.)
- (h) A non-resident individual who works in Byesville 12 or fewer days per year shall be considered an occasional entrant and shall not be subject to Byesville Municipal Income Tax for those 12 days. For purposed of the 12-day calculation, any portion of a day worked in Byesville shall be counted as one day worked in Byesville. However, beginning with the 13th day, the employer of said individual shall begin withholding Byesville Income Tax from the remuneration paid by the employer to the individual and shall remit the withheld income tax to Byesville in accordance with the provisions of this Chapter. Since the individual can no longer be considered to have been an occasional entrant, the employer is further required to remit taxes on income earned in Byesville by the individual for the first 12 days. (Ord. 03-01. Passed 1-24-01.)

183.13 REFUNDS.

Should it appear that any taxpayer has paid more than the amount of the tax to which the Village is entitled under the provisions of this chapter, a refund of the amount so overpaid shall be made, provided a proper claim for refund of such overpayment of tax has been filed by the taxpayer, or same may be applied toward the declaration of tax due for the ensuing year. Claims for refunds shall be made on forms prescribed by and obtainable from the Village Income Tax Department.

All applications for refund shall be made within the time prescribed by Ohio R.C. 718.06.

(Ord. 845. Passed 11-27-72.)

83.14 EFFECTIVE PERIOD.

This chapter shall continue effective insofar as the levy of taxes in concerned indefinitely into the future; provided, however, that annual returns for the ending tax year shall be filed on or before April 15, of the following year. This chapter, insofar as the collection of taxes levied in such period, and actions or proceedings for collecting any tax so levied, or enforcing any provisions of this chapter are concerned, shall continue effective until all such taxes levied in such period are fully paid and any and all suits and prosecutions for the collection of the taxes or for the punishment of violations of this chapter shall have been fully terminated. (Ord. 80-20. Passed 12-23-80.)

183.99 VIOLATIONS; PENALTIES.

- (a) The following shall be considered violations of this chapter.
- (1) Failing, neglecting or refusing to make any return or declaration required by this chapter or Chapter 181;
 - (2) Making any incomplete, false or fraudulent return;
 - (3) Failing, neglecting or refusing to pay the tax, penalties or interest imposed by this chapter;
 - (4) Failing, neglecting or refusing to withhold the tax from employees or to remit such withholding to the Tax Administrator;
 - (5) Refusing to permit the Tax Administrator or any duly authorized agent or employee to examine books, records and papers and Federal income tax returns relating to the income or net profits of a taxpayer;
 - (6) Failing to appear before the Tax Administrator and to produce books, records, Federal income tax returns and papers relating to the income or net profits of a taxpayer under order or subpoena of the Tax Administrator;
 - (7) Refusing to disclose to the Tax Administrator any information with respect to the income or net profits of a taxpayer;
 - (8) Failing to comply with the provisions of this chapter or any order or subpoena of the Tax Administrator authorized hereby; or
 - (9) Attempting to do anything whatsoever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter.
(Ord. 845. Passed 11-27-72.)
- (b) Any person who violates any of the provisions of this chapter shall be fined not more than five hundred dollars (\$500.00) or imprisoned not more than six months, or both.
(Ord. 95-13. Passed 11-22-95.)
- (c) The failure of any employer or taxpayer or person to receive or procure a return, declaration or other required form shall not excuse him from making any information return or declaration, from filing such form, or from paying the tax.
- (d) Any information gained as a result of any returns, investigations, hearings or verifications required or authorized by this Chapter shall be confidential, and no disclosure thereof shall be made except to municipal, county, state or federal taxing agencies, or, except for official purposes, or except in accordance with proper judicial order. Any person divulging such information in violation of this Section shall be fined not more than \$500.00 or imprisoned not more than six months, or both, for each offense. In addition to the above penalty, any employee of the municipality who violates the provisions of this Section relative to the disclosure of confidential information shall be guilty of an offense punishable by immediate dismissal.
(Ord. 845. Passed 8-28-02.)