

# RECORD OF ORDINANCES

Dayton Legal Blank Co.-10116

Ordinance No. 1993-01

Passed February 16, 1993

AN ORDINANCE AMENDING SECTION 91.06(D), AND ENACTING SECTIONS 91.09(F), 91.09(G), 91.10(H), 91.10(I), 91.10(J) AND 91.10(K), OF THE MUNICIPAL CODE OF ORDINANCES OF THE MUNICIPALITY OF BROOKVILLE, OHIO, AND DECLARING IT AN EMERGENCY.

WHEREAS, it has been deemed necessary to amend Section 91.06(D) of the Municipal Code of Ordinances to amend the due date for employer withholding returns to provide the same filing date as the Internal Revenue Service for said returns; and

WHEREAS, it has been deemed necessary to enact Sections 91.09(F) and 91.09(G) of the Municipal Code of Ordinances to comply with certain applicable State and Federal law pertaining to confidential information, and to establish a criminal penalty; and

WHEREAS, it has been deemed necessary to enact Sections 91.10(H), 91.10(I), 91.10(J) and 91.10(K) of the Municipal Code of Ordinances to provide certain penalties for non-compliance with certain requirements of the Brookville Income Tax Code, and establish certain fees for reproducing information and ordering bulk forms; and

WHEREAS, this Ordinance is for the immediate preservation of the public health, safety and welfare of the citizens of Brookville, Ohio, and for the further reason that immediate passage of this Ordinance will allow these Sections to be codified in the Code of Ordinances in 1993 and, thereby, assist in the orderly administration of the income tax code and, therefore, this measure shall be declared an emergency ordinance.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE MUNICIPALITY OF BROOKVILLE, OHIO, THAT:

## SECTION I:

Section 91.06(D) of the Municipal Code of Ordinances shall be amended to read as follows:

On or before February 28 of each year, each employer shall file a withholding return on a form prescribed by and obtainable upon request from the Superintendent setting forth the names and addresses of all employees from whose compensation the tax was withheld during

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the preceding calendar year, the amount of tax withheld from his employees, and such other information as may be required by the rules and regulations adopted by the Superintendent.

## SECTION II:

Section 91.09(F) of the Municipal Code of Ordinances is hereby enacted and adopted to read as follows:

If, but for this section, an individual would have been privileged to withhold any information given, and he complies with paragraph (B) of this section compelling him to give an answer or produce any information, he shall not be prosecuted or subjected to any criminal penalty in the courts of this state for or on account of any transaction or matter concerning which, in compliance with the order he gave an answer or produced any information.

## SECTION III:

Section 91.09(G) of the Municipal Code of Ordinances is hereby enacted and adopted to read as follows:

An individual granted immunity under this section may be subjected to a criminal penalty for any violation of this chapter, for failing to answer or failing to produce information in compliance with an order of the Superintendent.

## SECTION IV:

Section 91.10(H) of the Municipal Code of Ordinances is hereby enacted and adopted to read as follows:

Any employer required to file employee wage and tax statements and reconciliation of returns in accordance with section 91.06 of this chapter, who fails to file such returns or statements, or files incomplete returns

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or statements shall be subject to a penalty of \$50.00 per return or statement up to a maximum of \$1,000.00.

## SECTION V:

Section 91.10(I) of the Municipal Code of Ordinances is hereby enacted and adopted to read as follows:

Any employer required to file employee wage and tax statements who fail to report electronically when required by the Superintendent will be assessed a penalty of \$1.00 per record.

## SECTION VI:

Section 91.10(J) of the Municipal Code of Ordinances is hereby enacted and adopted to read as follows:

The Superintendent may by regulation establish fees for returns and associated statements and schedules when reproduced upon request of the taxpayer.

## SECTION VII:

Section 91.10(K) of the Municipal Code of Ordinances is hereby enacted and adopted to read as follows:

The Superintendent may by regulation establish a fee to cover printing, postage and personnel costs for forms requested in quantities of ten (10) or more per request.

## SECTION VIII:

This Ordinance is hereby declared to be an emergency ordinance for the immediate preservation of the public peace, health, safety and welfare of the citizens of the Municipality of Brookville, Ohio, and this Ordinance shall

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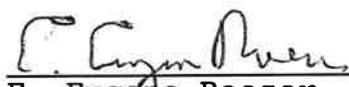
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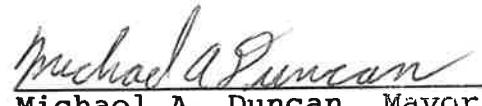
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take effect and be in full force and effect from and after its passage by a two-thirds majority of Council as provided for in the Charter of the Municipality of Brookville, Ohio.

Passed this 16th day of February, 1993.

ATTEST:

  
E. Eugene Roeser, Clerk

  
Michael A. Duncan, Mayor

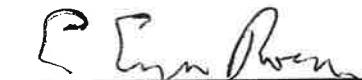
## CERTIFICATE

The undersigned, Clerk of the Municipality of Brookville, Ohio, does hereby certify that the foregoing is a true and correct copy of the Ordinance No. 1993-01, passed by the Council of said Municipality on the 16th day of February, 1993.

  
E. Eugene Roeser, Clerk

## CERTIFICATE OF POSTING

The undersigned, Clerk of Council of The Municipality of Brookville, Ohio, hereby certifies that the foregoing Ordinance No. 1993-01 was posted at the Municipal Building, U.S. Post Office, and the Brookville National Bank, Brookville, Ohio, on the 17th day of February, 1993, to the 18th day of March, 1993, both days inclusive.

  
E. Eugene Roeser, Clerk