

RECORD OF ORDINANCES

Dayton Legal Blank Co.—10116

Ordinance No. 1990-16

Passed December 4, 1990

AN ORDINANCE AMENDING CHAPTER 91 OF THE MUNICIPAL CODE OF ORDINANCES OF THE MUNICIPALITY OF BROOKVILLE, OHIO.

WHEREAS, it has recently become obvious that it is necessary to make certain changes in Chapter 91 which deals with the Municipal Income Tax.

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

SECTION I:

Taxable Income: Gross wages, salaries and other compensation paid by an employer or employers before any deductions or deferrals, other than ordinary and necessary business expenses in the same manner as provided by the Internal Revenue Code, and/or net profits as herein defined.

SECTION II:

Wages subject to withholding: Withholding of income tax by an employer of employers is required only on an employee's wages. Generally, the term wages includes all remuneration for services performed by an employee for his employer including the cash value of all remuneration in any medium other than cash, salaries, fees, bonuses, commissions on sales or on insurance premiums, and taxable fringe benefits, are if paid as compensation for services, subject to withholdings.

SECTION III:

Collection of Tax at Source: The Superintendent, may by regulation, provide for semiannual filing where monthly or quarterly payments are made electronically.

SECTION IV:

Collection of Tax at Source: The Superintendent, may by regulation, provide for mandatory use of electronic media by employers for the reporting of annual wage and tax data.

SECTION V:

Declaration of Estimated Tax: An amended declaration must be filed on or before January 31, of the following year, or in the case of a taxpayer on a fiscal year, on or before the date fixed by regulation of the Superintendent, if it appears that the original declaration made for such taxable year underestimate the taxpayer's income by 10% or more. At such time, a payment which, together with prior payments, is sufficient to pay the taxpayer's entire estimated liability shall be made. If upon filing the return, it appears that the taxpayer did not pay 90% of his tax liability, as shown on the return, on or before January 31, or the date fixed by regulation, whichever is applicable, the difference between 90% of the taxpayer's liability

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and the amount of estimated tax actually paid on or before January 31, or the date fixed by regulation, whichever is applicable, shall be subject to the interest and penalty provision.

SECTION VI:

Exemption from tax earnings of newspaper carriers as such under 18 years of age.

SECTION VII:

Interest and Penalties: All taxes imposed and all monies withheld or required to be withheld by employers and remaining unpaid ten (10) days after they become due shall bear interest at the prime rate plus 3 percentage points. The interest rate will be determined on the first business day of December from the rate published in the Wall Street Journal, to be effective January 1 of the following year.

SECTION VIII:

Interest and Penalties: For failure to remit taxes withheld from employees, 5% per month or fraction thereof or 10% whichever is greater.

SECTION IX:

Where the taxpayer has failed to file a declaration on which he has estimated and paid a tax equal to or greater than the tax paid for the previous year, or has failed to file a declaration on which he has estimated and paid tax equal to or greater than 90% of the actual tax for the year, or has failed to file a final return and pay the total tax on or before the end of the month following the end of his taxable year, 10% of the difference between 90% of the actual tax for the year and the amount paid through withholding or declaration.

SECTION X:

Where a check is used to pay tax, interest and/or penalties and is subsequently returned by a financial institutional as not negotiable a \$15.00 return check fee will be assessed. This amount will be added to the account and is payable along with any tax, interest or penalty remaining unpaid.

SECTION XI:

Duties and Power of the Superintendent of Taxation: By regulation, the Superintendent may establish provisions for automatic extensions.

SECTION XII:

Duties and Power of the Superintendent of Taxation: When Application for a deferred payment of tax due is filed by a taxpayer the Superintendent may authorize partial payment of unpaid taxes when, in his judgement, the taxpayer is unable, due to hardship conditions, to pay the full amount of

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tax when due. However, the Superintendent shall not authorize an extension of time for the payment of taxes due for more than twelve (12) months beyond the date of filing the application.

SECTION XIII:

Investigative Powers of Superintendent: Any information gained as a result of any retainers, investigations, hearings, or verifications required or authorized shall be confidential except for official purposes or except when ordered by a court of competent jurisdiction or except in the exchange of tax information with other Municipal Corporations.

PASSES this 4th day of December, 1990.

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 Ordinance No. 1990-16 passed by the Council of said Municipality on the 4th day of December, 1990.


E. Eugene Roeser, Clerk

CERTIFICATION OF POSTING

The undersigned, Clerk of Council of the Municipality of Brookville, Ohio, hereby certifies that the foregoing Ordinance No. 1990-16 was posted at the Municipal Building, U.S. Post Office and the Brookville National Bank, Brookville, Ohio on the 6th day of December, 1990 to the 4th day of January, 1991, both days inclusive.


E. Eugene Roeser, Clerk