

CHAPTER 181
Income Tax

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CROSS REFERENCES

Payroll deductions - see Ohio R.C. 9.42
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181.01 PURPOSE.

To provide funds for the purposes set forth in Section 181.04, there shall be, and is hereby levied a tax on salaries, wages, commissions and other compensation, and on net profits as hereinafter provided. (Ord. 81-342. Approved by Voters 9-8-81.)

181.02 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) "Association" means a partnership, limited partnership or any other form of unincorporated enterprise, owned by two or more persons.

(b) "Board of Review" means the Board created by and constituted as provided in Section 181.13.

(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, association, corporation or any other entity.

(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 or foreign country or dependency.

(e) "Director of Finance" means the individual designated by this chapter to administer and enforce the provisions of this chapter.

(f) "Employee" means one who works for wages, salary, commissions or other type of compensation in the service of an employer.

(g) "Employer" means 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.

(h) "Fiscal year" means an accounting period of twelve months or less ending on any day other than December 31.

(i) "Gross receipts" means the total income from any source whatsoever.

(j) "Net profits" means the net gain from the operation of a business, profession or enterprise after provision for all ordinary and necessary expenses, either paid or accrued, in accordance with the accounting system used by the taxpayer for federal income tax purposes.

(k) "Nonresident" means an individual domiciled outside the City.

(l) "Nonresident unincorporated business entity" means an unincorporated business entity not having an office or place of business within the City.

(m) "Other entity" means any person or unincorporated body not previously named or defined and includes, inter alia, fiduciaries.

(n) "Person" means 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, means the partners or members thereof, and as applied to corporations, the officers thereof.

(o) "Place of business" means 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.

(p) "Resident" means an individual domiciled in the City.

(q) "Resident unincorporated business entity" means an unincorporated business entity having an office or place of business within the City.

(r) "Taxable income" means wages, salaries and other compensation paid by an employer or employers before any deductions and/or net profits from the operation of a business, profession or other enterprise or activity adjusted in accordance with the provisions of this chapter.

(s) "Taxable year" means the calendar year, or the fiscal year ending during such calendar year, upon the basis of which the net profits are to be computed under this chapter 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.

(t) "Taxpayer" means a person, whether an individual, partnership, association or any corporation or other entity, required hereunder to file a return or pay a tax.

The singular includes the plural and the masculine includes the feminine and the neuter. (Ord. 65905. Passed 12-30-59.)

181.03 IMPOSITION OF TAX.

(a) Application. To provide funds for the purposes set forth in Section 181.04, there is hereby levied an annual tax at a rate of two and three-quarter percent (2 3/4%) per annum, on and after January 1, 2003, upon the following:

(1) On all salaries, wages, commissions and other compensation earned during the effective period of this chapter by residents of the City.

(2) On all salaries, wages, commissions and other compensation earned during the effective period of this chapter by nonresidents for work done or services performed or rendered in the City.

(3) A. On the portion attributable to the City of the net profits earned during the effective period of this chapter of all resident unincorporated businesses, professions or other activities, derived from sales made, work done or services performed or rendered and business or other activities conducted in the City.

B. On the portion of the distributive share of the net profits earned during the effective period of this chapter of a resident partner or owner of a resident unincorporated business entity not attributable to the City and not levied against such unincorporated business entity.

(4) A. On the portion attributable to the City of the net profits earned during the effective period of this chapter of all nonresident unincorporated businesses, professions or other activities derived from sales made, work done or services performed or rendered and business or other activities conducted in the City, whether or not such unincorporated business entity has an office or place of business in the City.

B. On the portion of the distributive share of the net profits earned during the effective period of this chapter of a resident partner or owner of a nonresident unincorporated business entity not attributable to the City and not levied against such unincorporated business entity.

(5) On the portion attributable to the City of the net profits earned during the effective period of this chapter of all corporations derived from sales made, work done or services performed or rendered and business or other activities conducted in the City, whether or not such corporations have an office or place of business in the City.

(b) Allocation. The portion of the net profits attributable to the City or a taxpayer conducting a business, profession or other activity both within and without the boundaries of the City shall be determined as provided in Ohio R.C. 718.02 and in accordance with the rules and regulations adopted by the Director of Finance pursuant to this chapter.

(c) Alternate Computation. Each such taxpayer shall have the option of paying, in lieu of the tax measured as above provided, a tax of two and three-quarter

percent (2 3/4%) of the taxpayer's payroll paid during the taxable period, to employees who perform services for the taxpayer within the City, if the tax thus calculated on the taxpayer's payroll shall be as large as, or be greater than, the tax which the taxpayer would pay as levied and calculated in the manner set forth in the foregoing provisions.

A taxpayer electing to pay the alternative tax shall not be obligated to file a return or report of the taxpayer's net profits earned during the taxable period, but shall file a statement under oath made by the taxpayer or principal accounting officer that the tax calculated upon its payroll as provided here and above will equal or exceed the tax levied and provided for by subsection (a)(3) to (5) hereof. The Director of Finance may use all authority of investigation and examination of the taxpayer's records provided for hereinafter in Section 181.09 to verify the accuracy of such statement.

(d) Rentals. Rental income received by a taxpayer shall be included in the computation of net profits from business activities under subsection (a)(3) to (5) hereof, only if and to the extent that the rental, ownership, management or operations of the real estate from which such rentals are derived, whether so rented, managed by taxpayer individually or through agents or other representatives, constitutes a business activity of the taxpayer in whole or in part.

Where the gross monthly rental of any and all real properties, regardless of number and value, aggregates in excess of one hundred dollars (\$100.00) per month, it shall be prima-facie evidence that the rental, ownership, management or operation of such properties is a business activity of such taxpayer, and the net income of such rental property shall be subject to tax; provided that in case of commercial property, the owner shall be considered engaged in a business activity when the rental is based on a fixed or fluctuating percentage of gross or net sales, receipts or profits of the lessee, whether or not such rental exceeds one hundred dollars (\$100.00) per month; provided further that in the case of farm property, the owner shall be considered engaged in a business activity when he shares in the crops or when the rental is based on a percentage of the gross or net receipts derived from the farms, whether or not the gross income exceeds one hundred dollars (\$100.00) per month; and provided further that the person who operates a licensed rooming house shall be considered in business whether or not the gross income exceeds one hundred dollars (\$100.00) per month.

(e) Exception. The tax provided for herein shall not be levied upon unearned income or upon the military pay or allowance of members of the armed forces of the United States, or upon the net profits of any civic, charitable, religious, fraternal or other organization specified in Ohio R.C. 718.01 to the extent that such net profits are exempted from municipal income taxes under such section.
(Approved by Voters 11-5-02.)

181.04 EFFECTIVE PERIOD AND PURPOSES.

The tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation, and with respect to the net profits of business, professions or other activities earned on or after January 1, 2003.

The one and one-half percent (1 ½%) imposed by this chapter representing the prior imposed income tax, shall be allocated to provide funds for the purpose of general operations, including maintenance, new equipment, extension and enlargements of municipal services, facilities and capital improvements; the remaining tax increase of one-half percent (½%) so imposed by this chapter, over and above the current income tax of one and one-half percent (1 ½%) shall be allocated to designated, distinct and separate funds for utilization according to the following formula and purpose therefor: forty percent (40%) of that increase shall be directed for the proper and necessary operation of the Police Department; thirty-five percent (35%) of that increase shall be directed for the proper and necessary operation of the Fire Department; twenty-five percent (25%) of that increase shall be directed for the proper and necessary capital improvements, the repair, maintenance of road, buildings and current Park and Recreation operations and facilities, including the improvement of expressways and streets by opening, extending, widening, grading, draining, curbing, paving, relocating, resurfacing and otherwise improving the construction of overpasses and access and service highways, the acquisition and construction of traffic control devices and traffic control signals for various streets and expressways, the construction, rehabilitation and improvement of bridges, the construction and improvement of storm sewer and storm drainage facilities, the construction and improvement of sanitary sewage collection and treatment facilities, the construction and improvement of terminal and landing field facilities at the Municipal airport, the construction and improvement of buildings housing governmental services and functions and the acquisition of real estate and interests in real estate in connection therewith and further including debt service on bonds and notes issued to pay costs thereof; the remaining tax increase of one-quarter of one percent (¼%) so imposed by this chapter, over and above the current income tax of two percent (2%), shall be allocated to designated, distinct and separate funds for utilization according to the following formula and purpose therefore; fifty percent (50%) of that increase shall be directed for the proper and necessary operation of the Police Department; twenty-five percent (25%) of that increase shall be directed for the proper and necessary operation of the Fire Department and twenty-five percent of that increase shall be directed for proper and necessary capital improvements. The remaining tax increase of one-half of one percent (½%) so imposed by this ordinance, over and above the current income tax of two and one-quarter percent (2 ¼%), shall be allocated to designated, distinct and separate funds for utilization according to the following formula and purpose thereof: Forty-five percent (45%) of that increase shall be directed for the proper and necessary operation of the Police Department and thirty-five percent (35%) of that increase shall be directed for the proper and necessary operation of the Fire Department and twenty percent (20%) of that increase shall be directed for proper and necessary capital improvements.

(Approved by voters 11-5-02.)

181.05 RETURN AND PAYMENT OF TAX.

(a) Each taxpayer shall, whether or not a tax is due thereon and whether or not taxes have been deducted or withheld from a taxpayer pursuant to Section 181.06, make and file a return on or before April 15 of the year following the effective date of this chapter, and/or before April 15 of each year thereafter. When the return is made for a

fiscal year or other period different from the calendar year, the return shall be filed within 105 days from the end of the fiscal year or other period.
(Ord. 95541. Passed 11-16-77.)

(b) The return shall be filed with the Director of Finance on a form or forms furnished by or obtainable upon request from the Director setting forth:

(1) The aggregate amounts of salaries, wages, commissions and other compensation earned and/or the gross income from business, profession or other activity, less allowable expenses incurred in the acquisition of such gross income earned during the preceding year and subject to the tax;

(2) The amount of tax imposed by this chapter on such earnings and profits; and

(3) Such other pertinent statements, information returns or other information as the Director may require.

(c) The Director of Finance may extend the time for filing of the annual return upon the written request of the taxpayer for a period of not to exceed six months, or one month beyond any extension requested of or granted by the Internal Revenue Service for the filing of the federal income tax return. The Director may require a tentative return, accompanied by payment of the amount of tax shown to be due thereon by the date the return is normally due. No penalty or interest shall be assessed in those cases in which the return is filed and the final tax paid within the period as extended. (Ord. 65905. Passed 12-30-59.)

(d) (1) The taxpayer making a return shall, at the time of filing thereof, pay to the Director of Finance the amount of taxes shown as due thereon; provided, however; that where any portion of the tax so due has been deducted at the source pursuant to the provisions of Section 181.06, or where any portion of the tax has been paid by the taxpayer pursuant to the provisions of Section 181.07, or where an income tax has been paid to another income taxing authority (not federal), credit for the amount so paid in accordance with Section 181.15 shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at the time of filing the return. (Ord. 83368. Passed 11-10-71.)

(2) A taxpayer who has overpaid the amount of tax to which the City is entitled under the provisions of this chapter may have such overpayment applied against any subsequent liability hereunder or, at his election indicated on the return, such overpayment, or part thereof, shall be refunded provided that no additional taxes or refunds of less than one dollar (\$1.00) shall be collected or refunded.

(e) Amended Returns.

(1) Where necessary, an amendment return must be filed in order to report additional income and pay any additional tax due, or claim a refund of tax overpaid, subject to the requirements and/or limitations contained in Sections 181.11 and 181.15. Such amended returns shall be on a form obtainable on request from the Director of Finance. A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the original return.

(2) Within three months from the final determination of any federal tax liability affecting the taxpayer's City tax liability, the taxpayer shall make and file an amended City return showing income subject to the City tax based upon such final determination of federal tax liability, and pay any additional tax shown due thereon or make claim for refund of any overpayment.
(Ord. 65905. Passed 12-30-59.)

181.06 COLLECTION AT SOURCE.

(a) In accordance with rules and regulations prescribed by the Director of Finance each employer within or doing business within the City shall deduct at the time of the payment of such salary, wage, commission or other compensation, the tax of two and three-quarter percent (2 3/4%) of the gross salaries, wages, commissions or other compensation due by the employer to the employee, less the credit provided by Section 181.15, and shall, on or before the last day of the month following the close of each calendar quarter make a return and pay to the Director the amount of taxes so deducted. Such returns shall be on a form or forms prescribed by or acceptable to the Director and shall be subject to the rules and regulations prescribed therefor by the Director. Such employer shall be liable for the payment of the tax required to be deducted and withheld, whether or not such taxes have in fact been withheld.

(b) Such employer in collecting the tax shall be deemed to hold the same, until payment is made by such employer to the City, as a trustee for the benefit of the City and such tax collected by such employer from his employees shall, until the same is paid to the City, be deemed a trust fund in the hands of such employer.

(c) Such employer who deducts the tax in the amount of one hundred dollars (\$100.00) or more in the first or second month of a calendar quarter shall, on or before the twentieth day of the following month, pay to the Director of Finance the amount of taxes deducted. Such employer who deducts the tax in the amount of one hundred dollars (\$100.00) or more in the third month of a calendar quarter shall, on or before the last day of the following month, pay to the Director the amount of taxes so deducted.

(d) Such employer who makes such payments on a monthly basis only for the first two months of a calendar quarter shall pay such taxes deducted for the third month of a calendar quarter at the regular time for filing the employer's quarterly return of income tax withheld. Such employer who, at his option, makes such payment for the third month of a calendar quarter on or before the twentieth day of the following month, shall have until the twentieth day of the second month following the close of each calendar quarter to file said employer's quarterly return of income tax withheld.

(e) Such payments shall be on form or forms furnished by or obtainable upon request from the Director of Finance, setting forth the amount of tax deducted for the month. A receipted copy of such form shall be returned to the employer, to be attached to and filed with the employer's quarterly return of income tax withheld.
(Approved by voters 11-5-02.)

(f) (1) Every employee of an employer having control or supervision of or charged with the responsibility of:

A. Deducting and withholding tax, and/or

B. Filing the returns and making payment to the Director of Finance as required by this section, and

(2) Any officer or trustee of an employer who is responsible for the execution of the employer's fiscal responsibilities, shall be personally liable for the employer's failure to deduct and withhold tax, file any return, and/or pay any tax due as required by this section. A person described in the previous sentence shall be referred to herein as "responsible person." The dissolution, termination, or bankruptcy of an employer does not discharge a responsible person's liability for a failure of the employer to deduct and withhold taxes, file returns and/or pay taxes due as required by this section. (Ord. 95-304. Passed 8-16-95.)

181.07 DECLARATIONS.

(a) Every person who anticipates any taxable income which is not subject to Section 181.06, or who engages in any business, profession, enterprise or activity subject to the tax imposed by Section 181.03 shall file a declaration setting forth the estimated income or the estimated profit or loss from such business activity together with the estimated tax due thereon, if any. Every person filing an estimate for the year is required to have at least eighty percent (80%) paid of the actual tax due for the year, through quarterly installments due as follows. Provided, however, if a taxpayer's income is wholly from wages from which the tax will be withheld and remitted to the City in accordance with Section 181.06, the taxpayer need not file a declaration.

(b) (1) Such declaration shall be filed on or before April 15 of each year during the life of this chapter, or within 105 days of the date the taxpayer becomes subject to tax for the first time.

(2) Those taxpayers reporting on a fiscal year or period differing from the calendar year shall file a declaration within 105 days after the start of each fiscal year or period.

(c) (1) Such declaration shall be filed upon a form furnished by, or obtainable from, the Director of Finance, provided, however, credit shall be taken for the City tax to be withheld from any portion of such income. In accordance with the provisions of Section 181.15 hereof, credit may be taken for tax to be paid to or to be withheld and remitted to another income taxing authority not federal.

(2) The original declaration or any subsequent amendment thereof, may be increased or decreased on or before any subsequent quarterly payment date as provided for herein.

(d) Such declaration of estimated tax to be paid to the City shall be accompanied by a payment of at least one-fourth of the estimated annual tax and at least a similar amount shall be paid on or before the fifteenth day of the sixth, ninth and twelfth months after the beginning of the taxable year. Provided however, that in case an

amended declaration has been filed, the unpaid balance shown due thereon shall be paid in equal installments on or before the remaining payment dates.

(e) On or before the fifteenth day of the fourth month of the year following that for which the declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due the City shall be paid therewith in accordance with the provisions of Section 181.05. (Ord. 80-212. Passed 3-26-80.)

181.08 DUTIES OF THE DIRECTOR OF FINANCE.

Effective January 1, 1996:

(a) (1) The Director of Finance shall collect and receive the tax imposed by this chapter in the manner prescribed herein from the taxpayers, shall keep an accurate record thereof, and shall report all moneys so received.

(2) The Director of Finance shall enforce payment of all taxes owing the City, shall keep accurate records for a minimum of six years showing the amount due from each taxpayer required to file a declaration and/or make any return, including taxes withheld, and shall show the dates and amounts of payments thereof.

(b) The Director of Finance is hereby charged with the enforcement of the provisions of this chapter and is hereby empowered, subject to the approval of the Board of Control, to adopt and promulgate and to enforce income tax rules and regulations relating to any matter or thing pertaining to the collection of taxes and the administration and enforcement of the provisions of this chapter including provisions for the re-examination and correction of returns.

(c) 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 Director of Finance may determine the amount of tax appearing to be due the City from the taxpayer and shall send to the taxpayer a written statement showing the amount of tax so determined, together with interest and penalties thereon, if any.

(d) The Director of Finance shall make a written report to Council each quarter of all moneys collected hereunder. Such report shall separately state the total amount collected from payroll deductions and the total amount collected from all other sources.

(Ord. 95-304. Passed 8-16-95.)

181.09 INVESTIGATIVE POWERS OF THE DIRECTOR OF FINANCE.

(a) The Director of Finance, or any authorized employee, is hereby authorized to examine the books, papers, records and federal income tax returns of any employer or of any taxpayer or person subject to, or whom the Director of Finance believes is subject to the provisions of this chapter, for the purpose of verifying the accuracy of any return made, or, if no return was made, to ascertain the tax due under this chapter. Every such employer, supposed employer, taxpayer or supposed taxpayer is hereby directed and required to furnish upon written request by the Director of Finance, or his duly authorized

agent or employee, the means, facilities and opportunity for making such examinations and investigations as are hereby authorized.

(b) The Director of Finance or his duly authorized agent or employee is hereby authorized to order any person presumed to have knowledge of the facts to appear before him and may examine such person, under oath, concerning any income which was or should have been returned for taxation or any transaction tending to affect such income, and for this purpose may compel the production of books, papers, records and federal income tax returns and the attendance of all persons before him, whether as parties or witnesses, whenever he believes such persons have knowledge of such income or information pertinent to such inquiry.

(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 or by any officer, agent or employee of any 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 an order or subpoena of the Director of Finance authorized hereby, shall be deemed a violation of this chapter, punishable as provided in Section 181.99.

(d) Any information gained as the result of any returns, investigations, hearings or verifications required or authorized by this chapter shall be confidential, except for official purposes, or except in accordance with proper judicial order. Any person divulging such information in violation of this chapter shall be subject to the penalty provided in Section 181.99. Each disclosure shall constitute a separate offense.

In addition to such penalty, any employee of the City who violates the provisions of this section relative to the disclosure of confidential information is guilty of an offense punishable by immediate dismissal.

(e) Every taxpayer shall retain all records necessary to compute his tax liability for a period of six years from the date his return is filed, or the withholding taxes are paid.

(Ord. 65905. Passed 12-30-59.)

181.10 INTEREST AND PENALTIES.

Effective January 1, 1996:

(a) All taxes imposed by this chapter, including all taxes withheld, or required to be withheld, by employers under Section 181.06, and remaining unpaid after they have become due shall bear interest at the rate of twelve percent (12%) per annum. In addition to the interest imposed by the previous sentence, a penalty equal to one-twelfth of the rate prescribed by the previous sentence is hereby imposed:

(1) On a taxpayer who fails to timely pay tax imposed by this chapter,
and

(2) Jointly and severally on an employer and any responsible party (as defined in Section 181.06(f)) in any case in which the employer withholds tax but fails to make payments to the Director of Finance, or fails to withhold tax and make payments to

the Director of Finance as required by Section 181.06, for each month or fraction of a month that such tax remains unpaid. The Director of Finance may waive or remit all or any portion of such interest or penalties as he, in his discretion, deems proper.

(b) Exceptions. A penalty shall not be assessed on an additional tax assessment made by the Director of Finance when a return has been filed in good faith and the tax paid thereon within the time prescribed by the Director of Finance; and provided further that, in the absence of fraud, neither penalty nor interest shall be assessed on any additional tax assessment resulting from a federal audit, provided an amended return is filed and the additional tax is paid within three months after the final determination of the federal tax liability.

(Ord. 95-304. Passed 8-16-95.)

181.11 COLLECTION OF UNPAID TAXES AND REFUNDS OF OVERPAYMENTS.

Effective January 1, 1996:

(a) All taxes imposed by this chapter and not paid when due, together with any interest and penalties thereon, become a debt due the City of Youngstown from the taxpayer and are recoverable as are other debts by civil suit. All taxes required to be withheld and remitted by an employer pursuant to Section 181.06, together with interest and penalties thereon, that are not withheld and/or remitted as required by that section become a debt due the City of Youngstown for which the employer and any responsible person (as defined in Section 181.06(f)) are jointly and severally liable and are recoverable as are other debts by civil suit.

(b) Civil actions to recover taxes, interest and/or penalties imposed by this chapter shall be brought within three years after the tax was due or the return was filed, whichever is later.

(c) Taxes erroneously paid shall not be refunded unless a claim for refund is made within three years after the tax was due or the return was filed, whichever is later.

(d) Interest shall be allowed and paid on any overpayment by a taxpayer of the tax imposed by this chapter from the date of the overpayment until the date of the refund of the overpayment, except that if any overpayment is refunded within ninety days after the final filing date of the annual return or ninety days after the complete return is filed, whichever is later, no interest shall be allowed on the refunded overpayment. For purposes of computing the payment of interest on overpayments, no amount of tax for any taxable year shall be treated as having been paid before the date on which the tax return for that year was due without regard to any extension of time for filing that return. Interest shall be paid at the rate prescribed by Section 5703.47 of the Revised Code.

(e) Where the total amount due or refund claimed for a tax year is less than one dollar (\$1.00), such amount shall not be collected or refunded.

(Ord. 95-304. Passed 8-16-95.)

181.12 VIOLATIONS.

Effective January 1, 1996:

(a) Any person who shall:

- (1) Fail, neglect or refuse to make any return or declaration required by this chapter; or
- (2) Make any incomplete, false or fraudulent return; or
- (3) Fail, neglect or refuse to pay the tax, penalties or interest imposed by this chapter; or
- (4) Fail, neglect or refuse to withhold the tax from his employees or remit such withholding to the Director of Finance; or
- (5) Refuse to permit the Director of Finance or any duly authorized agent or employee to examine his books, records, papers and federal income tax returns relating to the income or net profits of a taxpayer; or
- (6) Fail to appear before the Director of Finance, or any duly authorized agent or employee, and to produce his books, records, papers or federal income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Director of Finance; or
- (7) Refuse to disclose to the Director of Finance, or his duly authorized agent or employee any information with respect to the income or net profits of a taxpayer; or
- (8) Fail to comply with the provisions of this chapter or any order or subpoena of the Director of Finance authorized hereby; or
- (9) Give to an employer false information as to his true name, correct social security number and residence address, or fail to promptly notify an employer of any change in residence address and date thereof; or
- (10) Fail to use ordinary diligence in maintaining proper records of employees' residence addresses, total wages paid and City tax withheld or shall knowingly give the Director of Finance, or his duly authorized agent or employee, false information; or
- (11) Attempt to do anything to avoid the payment of the whole or any part of the tax, penalties or interest imposed under this chapter.

Shall be fined not more than one hundred dollars (\$100.00) or imprisoned not more than sixty days or both, for each offense.

(b) Prosecutions for an offense made punishable under this chapter shall be commenced within three years after the commission of the offense, provided in the case of fraud, failure to file a return, or the omission of twenty-five percent or more of income required to be reported, prosecutions may be commenced within six years after the commission of the offense.

(Ord. 95-304. Passed 8-16-95.)

181.13 BOARD OF REVIEW.

Effective January 1, 1996:

A Board of Review consisting of three electors of the City, one to be appointed by the Mayor for a period of three years, one to be appointed by Council for a period of two years, and the third member to be selected by the two so appointed for a period of one year is hereby created. All terms shall be effective as of January 1, 1978. All rules, regulations and amendments or changes thereto, which are adopted by the Director of Finance under the authority conferred by this chapter must be approved by the Board of

Control before the same become effective. After such approval, the rules, regulations, amendments and changes shall be filed with the Clerk of Council and shall be open to public inspection.

Any person dissatisfied with any ruling of the Director of Finance, which is made under the authority conferred by this chapter, may appeal therefrom to the Board of Review within thirty days from the announcement of such ruling or decision by the Director of Finance, and the Board of Review, shall, on hearing, have jurisdiction to affirm, reverse or modify any such ruling or decision or any part thereof.

The Board of Review shall elect its own officers. 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. All hearings by the Board may be conducted privately and the provisions of Section 181.09 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. 95-304. Passed 8-16-95.)

181.14 APPROPRIATION.

The funds collected under the provisions of this chapter or such part thereof as may be appropriated by Council shall be paid into the General Fund or such other funds as may be determined by Council and shall be applied to the purposes set forth in Section 181.04.

(Ord. 81-342. Approved by Voters 9-8-81.)

181.15 CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY.

(a) Any person who resides or is domiciled in the City and who receives net profits, salaries, wages, commissions or other compensation for work done, or services performed or business transacted outside the City upon production of satisfactory evidence that he has paid an income tax on such income to another city, shall be allowed a credit for the amount paid to the other city. The credit shall not exceed one hundred percent (100%) the amount of tax which would be assessed by this chapter on the same income, effective September 14, 1981.

(b) The credit provision of this section applies only to residents of the City. Nonresidents who receive net profits, salaries, wages, commissions or other compensation for work done, or services performed, or rendered within the City, and subject to the tax imposed by this chapter, shall not be allowed a credit for any income tax paid to another city.

(Ord. 81-420. Passed 9-16-81.)

181.16 SEPARABILITY.

This chapter shall not apply to any person, firm or corporation or to any property, as to whom or which it is beyond the power of Council to impose the tax herein provided for. If any sentence, clause, section or part of this chapter, or any tax against any individual or any of the several groups specified herein is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this chapter and shall not affect or impair any of the

remaining provisions, sentences, clauses, sections or other parts of this chapter. It is hereby declared to be the intention of Council that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included. (Ord. 65905. Passed 12-30-59.)

181.99 PENALTY.

Whoever violates any provision of this chapter for which no other penalty is provided is guilty of a misdemeanor of the third degree for each offense.