

TITLE NINE - Taxation

Chap. 191. Income Tax.

Chap. 195. Motor Vehicle License Tax.

CHAPTER 191 Income Tax

- | | |
|---|---|
| <p>191.01 Purpose.</p> <p>191.02 Definitions.</p> <p>191.03 Imposition of tax.</p> <p>191.04 Effective period and termination date.</p> <p>191.05 Return and payment of tax.</p> <p>191.06 Collection at source.</p> <p>191.07 Declarations.</p> <p>191.08 Duties of the Department of Taxation and Tax Commissioner.</p> <p>191.09 Investigative powers of the Commissioner of Taxation; penalty for divulging confidential information.</p> <p>191.10 Interest and penalties.</p> | <p>191.11 Collection of unpaid taxes and refunds of overpayments.</p> <p>191.12 Violations; penalties.</p> <p>191.13 Board of Review.</p> <p>191.14 Allocation of funds.</p> <p>191.15 Credit for tax paid to another municipality.</p> <p>191.16 Saving clause.</p> <p>191.17 Collection of tax after termination of chapter.</p> <p>191.18 Owners of rental property to provide information of tenants.</p> |
|---|---|

CROSS REFERENCES

Power to levy income tax - see Ohio Const., Art. XVIII, Sec. 3

Payroll deductions - see Ohio R.C. 9.42

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

191.01 PURPOSE.

Two and one-fourth percent (2 1/4%) of the tax imposed herein shall be allocated to provide funds for the purpose of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements, the remaining one fourth percent (1/4%) so imposed shall be allocated for the maintenance of parks, playgrounds, and recreational facilities.

(Ord. 03-9440. Passed 6-4-03.)

191.02 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 191.13.
- (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) "Commissioner of Taxation" means the individual designated and appointed by the Mayor of the City of Campbell to administer and enforce the provisions of this chapter.
- (e) "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.
- (f) "Employee" means one who works for wages, salary, commission 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 31st.
- (i) "Gross receipts" means the total income from any source whatsoever.
- (j) "Net profits" means a net gain from the operation of a business, profession, enterprise or other activity 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, without deduction of taxes imposed by this chapter, federal, state and other taxes based on income; 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 chapter.
- (k) "Non-resident" means an individual domiciled outside the City of Campbell.
- (l) "Non-resident unincorporated business entity" means an unincorporated business entity not having an office or place of business within the City of Campbell.
- (m) "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 an unincorporated entity, shall mean the partners or members thereof, and as applied to corporations, the officers thereof.
- (n) "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.
- (o) "Resident" means an individual domiciled in the City of Campbell.
- (p) "Resident unincorporated business entity" means an unincorporated business entity having an office or place of business within the City of Campbell.
(Ord. 62-5134. Passed 1-9-62.)

- (q) "Taxable income" means wages, salaries, any State Lottery winnings, and other compensation paid by an employer or employers before any deductions and/or the net profits from the operation of a business, profession or other enterprise or activity adjusted in accordance with the provisions of this chapter. The minimum taxable amount of gross lottery winnings shall be set at five thousand dollars (\$5,000). (Ord. 94-8800. Passed 6-15-94.)
- (r) "Taxable year" means the calendar year, or the fiscal 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.
- (s) "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.
- (t) The singular shall include the plural, and the masculine shall include the feminine and the neuter.
(Ord. 62-5134. Passed 1-19-62.)

191.03 IMPOSITION OF TAX.

(a) Subject to the provisions of Section 191.16, an annual tax for the purposes specified in Section 191.01 hereof, shall be imposed on and after June 1, 2004, at the rate of two and one-half percent (2 1/2%) per annum, upon the following:

- (1) On all salaries, wages, commissions, and other compensation earned during the effective period of this chapter by the residents of the City of Campbell.
- (2) On all salaries, wages, commissions and other compensation earned during the effective period of this chapter by non-residents for work done and services performed or rendered in the City of Campbell.
- (3) A. On a portion attributable to the City of Campbell on the net profits earned during the effective period of this chapter of all resident unincorporated businesses, professions or other entities, derived from sales made, work done, 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 of Campbell and not levied against such unincorporated business entity.
- (4) A. On the portion attributable to the City of Campbell of the net profits earned during the effective period of this chapter of all non-resident unincorporated businesses, professions, or entities 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 distributable share of the net profits earned during the effective period of this chapter of a resident, partner or owner of a non-resident unincorporated business entity not attributable to the City and not levied against such unincorporated business entity.

- (5) A. 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, services performed or rendered and business or other activities conducted in the City of Campbell, whether or not such corporations have an office or place of business in the City of Campbell.
 - B. The portion of net profits attributable to the City of a taxpayer conducting 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 Finance Director pursuant to this chapter.
 - (6) All of the above net profits as previously described in subsections (3), (4) and (5) of this section shall be filed on a separate return as provided by the Director of Finance. Said profits shall be considered distinct and separate from those incomes as described in subsection (1) and (2) of the fore-mentioned section.
- (c) Operating Loss to Carry Forward.
- (1) The portion of the net operating loss sustained in any taxable year subsequent to February 1, 1962, allocable to the City of Campbell may be applied against any portion of the profit of succeeding year(s) allocable to the City, until exhausted, but in no event for more than five taxable years. No portion of net operation loss shall be carried back against net profits of any prior year.
 - (2) The portion of the net operation loss sustained shall be allocated to the City of Campbell in the same manner as provided herein for allocating net profits to the City of Campbell. The net operating loss shall be in the same manner and provisions as described in Section 191.03(a)(3), (4) and (5) and shall be deducted only from that return not from the return filed under Section 191.03(a)(3), (4) and (5) and shall be deducted only from that return not from the return filed under Section 191.03(a)(1) and (2).
 - (3) The Director of Finance shall provide rules and regulations; the manner, which such net operating loss carried forward, shall be determined.
- (d) Consolidated Returns.
- (1) Filing of consolidated returns may be permitted or required in accordance with rules and regulations prescribed by the Director of Finance.
 - (2) In the case of corporation that carried on transactions with its stockholders or with other corporations related by stock ownership, interlocking directorates, or some other method, or in case any person operates a division, branch, factory, office, laboratory or activity business, the Director of Finance shall require such additional information as he may deem necessary to ascertain whether net profits are not properly allocated to the City of Campbell by reason of transactions with stockholders with such division, branch, factory, office, laboratory or activity or some other method, he shall make such allocations as he deems appropriate to produce a fair and proper allocation of net profits to the City of Campbell.
(Ord. 03-9440. Passed 6-4-03.)

191.04 EFFECTIVE PERIOD AND TERMINATION DATE.

(a) Said tax of one and one half percent (1 1/2%) shall be continued in effect and levied, collected and paid with respect to the salaries, wages, commissions and other compensation and with respect to the net profits of businesses, professions, or other activities earned shall be for a continuous period of time.

(b) Said tax of one percent (1%) shall be continued in effect and levied, collected and paid with respect to the salaries, wages, commissions and other compensation and with respect to the net profits of businesses, professions or other activities earned on or after June 1, 2004, shall be for a period of five (5) years.
(Ord. 03-9440. Passed 6-4-03.)

191.05 RETURN AND PAYMENT OF TAX.

(a) Each taxpayer shall, whether or not a tax be due thereon and whether or not taxes have been deducted or withheld from a taxpayer pursuant to Section 191.06 herein, make and file a return on or before April 30 of the year following the effective date of this chapter, and on or before April 30 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 four months from the end of said fiscal year or other period.
(Ord. 78-7126. Passed 2-15-78.)

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

- (1) The aggregate amounts of salary, wages, commissions and other compensation earned and 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 said tax.
- (2) The amount of the tax imposed by this chapter on such earnings and profits; and
- (3) Such other pertinent statements, information returns, or other information as the Commissioner of Taxation may require.

(c) The Commissioner of Taxation may extend the time for filing of the annual return upon the 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 Commissioner of Taxation may require a tentative return, accompanied by payment of the amount 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.

- (d) (1) The taxpayer making a return shall, at the time of the filing thereof, pay to the Commissioner of Taxation, the amount of tax shown as due thereon; provided, however, that where any portion of the tax so due shall have been deducted at the source pursuant to the provisions of Section 191.06, or where any portion of said tax shall have been paid by the taxpayer pursuant to the provisions of Section 191.07, or where an income tax has been paid to another municipality, credit for the amount so paid in accordance with Section 191.15, 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 said return.

- (2) A taxpayer who has overpaid the amount of tax to which the City of Campbell 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)
 - (1) Where necessary an amended 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 191.11 and 191.15. Such amended returns shall be on a form obtainable on request from the Commissioner of Taxation. A taxpayer shall 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 Campbell tax liability, such taxpayer shall make and file an amended Campbell return showing income subject to the City of Campbell tax based upon such final determination of federal tax liability, and pay any additional tax shown due thereon, or make claim for any refund of any overpayment.
(Ord. 62-5134. Passed 1-19-62.)

191.06 COLLECTION AT SOURCE.

(a) In accordance with the Rules and Regulations prescribed by the Finance Director, each employer within or doing business within the City of Campbell shall deduct at the time of payment of such salary, wage, commission or other compensation, the tax of two and one half percent (2.5%) of the gross salaries, wages, commissions or other compensation due by the said employer to said employees and shall, on or before the last date of the month following the close of each calendar quarter, make a return and pay the Finance Director the amount of taxes deducted. Said return shall be on a form or forms prescribed by or acceptable to the Finance Director and shall be subject to the rules and regulations prescribed therefor by the Finance 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 said tax, shall be deemed to hold the same, until payment is made by such employer to the City of Campbell, as a trustee for the benefit of the City and any 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.
(Ord. 03-9440. Passed 6-4-03.)

191.07 DECLARATIONS.

(a) Every person who anticipates any taxable income which is not subject to Section 191.06 hereof, or who engages in any business, profession, enterprise or activity subject to the tax imposed by Section 191.03 hereof shall file a declaration setting forth such estimated income or the estimated profit or loss from such business activity together with the estimated tax due thereon, if any; provided, however, if a person's income is wholly from wages from which the tax will be withheld and remitted to the City of Campbell in accordance with Section 191.06, such person need not file a declaration.

- (b) (1) Such declaration shall be filed on or before April 30 of each year during the life of this chapter or within four months of the date the taxpayer becomes subject to tax for the first time.
- (2) Those taxpayers reporting on a fiscal year basis shall file a declaration within four months after the beginning of each fiscal year or period.
- (c) (1) Such declaration shall be filed upon a form furnished by, or obtainable from, the Commissioner of Taxation, provided, however, credit shall be taken for the City of Campbell tax to be withheld from any portion of such income in accordance with the provisions of Section 191.15 hereof, credit may be taken for tax to be paid to or to be withheld and remitted to another taxing municipality.
- (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 the City of Campbell shall be accompanied by a payment of at least one-fourth (1/4) of the estimated annual tax and at least a similar amount shall be paid on or before the last 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 last day of the fourth month of the year following that for which such declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due the City of Campbell shall be paid therewith in accordance with the provisions of Section 191.05 hereof.
(Ord. 62-5134. Passed 1-19-62.)

191.08 DUTIES OF THE DEPARTMENT OF TAXATION AND TAX COMMISSIONER.

- (a) (1) There is hereby established within the government of the City of Campbell a Department of Income Taxation of which the Mayor shall be the Administrative head, which department shall be responsible for all matters constituting the subject matter of this chapter. Said department in addition to the Mayor shall consist of the Board of Review as hereinafter defined, a Commissioner of Taxation, to be appointed by the Mayor, and such other officers and employees as may be provided for by law.
- (2) It shall be the duty of the Commissioner of Taxation 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 monies so received.
- (3) It shall be the duty of the Commissioner of Taxation to enforce payment of taxes owing the City, 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 amounts of payments thereof.

(b) Said Commissioner of Taxation is hereby charged with the enforcement of the provisions of this chapter, and is hereby empowered, subject to the approval of the Board of Review, to adopt and promulgate and to enforce 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 reexamination 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 Commissioner of Taxation may determine the amount of tax appearing to be due the City of Campbell 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.

(d) Subject to the consent of the Board of Review or pursuant to regulation approved by said Board, the Commissioner of Taxation shall have the power to compromise any interest or penalty, or both, imposed by Section 191.10.
(Ord. 62-5134. Passed 1-19-62.)

**191.09 INVESTIGATIVE POWERS OF THE COMMISSIONER OF
TAXATION; PENALTY FOR DIVULGING CONFIDENTIAL
INFORMATION.**

(a) The Commissioner of Taxation, 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 Commissioner of Taxation 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 Commissioner of Taxation, or his duly authorized agent or employee, the means, facilities and opportunity for making such examinations and investigations as are hereby authorized.

(b) The Commissioner of Taxation 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 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 an order or subpoena of the Commissioner of Taxation authorized hereby shall be deemed a violation of this chapter, punishable as provided in Section 191.12.

(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.

(1) Any person divulging such information in violation of this chapter, shall, upon conviction thereof, be deemed guilty of a misdemeanor and shall be subject to a fine or penalty of not more than five hundred dollars (\$500.00) or imprisoned for not more than six months, or both. Each disclosure shall constitute a separate offense.

(2) In addition to the above penalty, any employee of the City who violates the provisions of this section relative to the disclosure of confidential information shall be 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 five years from the date his return is filed, or the withholding taxes are paid.
(Ord. 62-5134. Passed 1-19-62.)

191.10 INTEREST AND PENALTIES.

(a) All taxes imposed and all monies withheld or required to be withheld by employers under the provisions of this chapter and remaining unpaid after they become due shall bear interest at the rate of one-half of one percent (1/2 %) per month or fraction thereof.

(b) In addition to interest as provided in subsection (a) hereof, penalties based on the unpaid tax are hereby imposed as follows:

- (1) For failure to pay taxes due -- other than taxes withheld: One-half percent (1/2 %) per month or fraction thereof.
- (2) For failure to remit taxes withheld from employees: Three percent (3 %) per month or fraction thereof.

(c) A penalty shall not be assessed on an additional tax assessment made by the Commissioner of Taxation when a return has been filed in good faith and the tax paid thereon within the time prescribed by the Commissioner of Taxation; 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, providing an amended return is filed and the additional tax is paid within three months after final determination of the federal tax liability.

(d) Upon recommendation of the Commissioner of Taxation, the Board of Review may abate penalty or interest, or both, or upon an appeal from the refusal of the Commissioner of Taxation to recommend abatement of penalty and interest, the Board may nevertheless abate penalty or interest or both.
(Ord. 62-5134. Passed 1-19-62.)

191.11 COLLECTION OF UNPAID TAXES AND REFUNDS OF OVERPAYMENTS.

(a) All taxes imposed by this chapter shall be collectible, together with any interest and penalties thereon, by suit, as other debts of like amount are recoverable. Except in the case of fraud, omission of a substantial portion of income subject to this tax, or failure to file a return, an additional assessment shall not be made after three years from the time the return was due or filed whichever is later, provided, however, in those cases in which a Commissioner of Internal Revenue and the taxpayer have executed a waiver of the federal statute of limitation, the period within which an additional assessment may be made by the Administrator shall be one year from the time of the final determination of the federal tax liability.

(b) Taxes erroneously paid shall not be refunded unless a claim for refund is made within three years from the date which such payment was made or the return was due, or within three months after final determination of the federal tax liability, whichever is later.

(c) Amounts of less than one dollar (\$1.00) shall not be collected or refunded.
(Ord. 62-5134. Passed 1-19-62.)

191.12 VIOLATIONS; PENALTIES.

(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 Commissioner of Taxation; or
- (5) Refuse to permit the Commissioner of Taxation or any duly authorized agent or employee to produce 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 Commissioner of Taxation 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 Commissioner of Taxation; or
- (7) Refuse to disclose to the Commissioner of Taxation 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 Commissioner of Taxation 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 of Campbell tax withheld, or to knowingly give the Commissioner of Taxation false information; or
- (11) Attempt to do anything whatever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter;

shall be guilty of a misdemeanor and shall be fined not more than five hundred dollars (\$500.00) or imprisoned not more than six months or both, for each offense.

(b) All prosecutions under this section must be commenced within five years from the time of the offense complained of except in the case of failure to file a return or in the case of filing a false or fraudulent return, in which event the limitation of time within which prosecution must be commenced shall be ten years from the date the return was due or the date the false or fraudulent return was filed.

(c) The failure of any employer or person to receive or procure a return, declaration or other required form shall not excuse him from making any information return, return or declaration, from filing such form, or from paying the tax.
(Ord. 62-5134. Passed 1-19-62.)

191.13 BOARD OF REVIEW.

(a) A Board of Review, consisting of the Mayor, City Solicitor and City Auditor is hereby created, and a majority of the members of the Board shall constitute a quorum. The Board shall adopt its own procedural rules and shall keep a record of its transactions. Any hearing by the Board may be conducted privately and the provisions of Section 191.09 hereof with reference to the confidential character of information required to be disclosed by the section shall apply to such matters as may be heard before the Board of Appeal.

(b) All rules and regulations and amendments or changes thereto, which are adopted by the Commissioner of Taxation under the authority conferred by this chapter must be approved by the Board of Review before the same becomes effective. The Board shall hear and pass on appeals from any ruling or decision of the Commissioner of Taxation, and, at the request of the taxpayer or Commissioner of Taxation, is empowered to substitute alternate methods of allocation.

(c) Any person dissatisfied with any ruling or decision of the Commissioner of Taxation 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 Commissioner of Taxation, and the Board shall, on hearing, have jurisdiction to affirm, reverse or modify any such ruling or decision, or any part thereof.
(Ord. 62-5134. Passed 1-19-62.)

191.14 ALLOCATION OF FUNDS.

(a) One and one-half percent (1.5%) of the funds collected under Ordinance No. 68-6018 as amended by Ordinance 71-6266, Ordinance No. 78-7200 and Ordinance No. 80-7319 shall be applied to the following purposes:

- (1) General Fund.
- (2) The one percent (1%) constituting of the receipts collected in excess of said one and one half percent, shall be appropriated in the following manner:

(b) One fourth of one percent (1/4%) for the operation and maintenance of the parks, playgrounds and recreational facilities. The remaining excess for the general operation and maintenance of municipal services.
(Ord. 03-9440. Passed 6-4-03.)

191.15 CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY.

(a) Where a resident of the City of Campbell is subject to a municipal income tax in another municipality he shall not pay a total municipal income tax on the same income greater than the tax imposed at the higher rate.

(b) Every individual taxpayer who resides in the City of Campbell who receives net profits, salaries, wages, commissions or other personal service compensation for work done or services performed or rendered outside of the City of Campbell, if it be made to appear that he has paid a municipal income tax on the same income taxable under this chapter 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. The credit shall not exceed the tax assessed by this chapter on such income earned in such other municipality or municipalities where such tax is paid.

(c) A claim for refund or credit under this section shall be made in such manner as the Commissioner of Taxation may by regulation provide.
(Ord. 62-5134. Passed 1-19-62.)

191.16 SAVING CLAUSE.

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 herein.
(Ord. 62-5134. Passed 1-19-62.)

191.17 COLLECTION OF TAX AFTER TERMINATION OF CHAPTER.

(a) This chapter shall continue effective insofar as the levy of taxes is concerned indefinitely, and insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all of said taxes levied in the aforesaid period are fully paid and any and all suits and prosecutions for the collection of said taxes or for the punishment of violations of this chapter shall have been fully terminated, subject to the limitations contained in Sections 191.11 and 191.12 thereof.

(b) Annual returns due for all or any part of the last effective year of this chapter shall be due on the date provided in Sections 191.05 and 191.06 as though the same were continuing.
(Ord. 62-5134. Passed 1-19-62.)

191.18 OWNERS OF RENTAL PROPERTY TO PROVIDE INFORMATION OF TENANTS.

(a) On or before July 15, 1993, all property owners of rental or leased property who rent to tenants of residential premises or business premises shall file with the Director of Finance, a report showing the names and addresses of each such tenant who occupies residential or business premises within the corporation limits of the City of Campbell as of July 15, 1993.

(b) Beginning July 15, 1993, and thereafter, within thirty days after a new tenant occupies residential or business rental property of any kind within the City, all property owners of rental or leased residential or business property who rent to tenants or businesses, shall file with the Director of Finance a report showing the names and addresses of each such tenant or business who occupies residential or business premises within the corporation limits of the City.

(c) Beginning July 15, 1993, and thereafter, within thirty days after a tenant vacates a rental or leased residential or business property located within the City, the property owner of such vacated rental or leased property shall file with the Director of Finance, a report showing the date of vacating from the rental or leased residential or business property and identifying such vacating tenant; and providing the forwarding address for such tenant if available.

(d) For the purposes of this section, "tenant" means:

- (1) If there is a written lease or rental agreement, the person or persons who sign the written lease or rental agreement with the owner.
- (2) If there is an oral lease or rental agreement, the person or persons with whom the owner enters into the oral lease or rental agreement.

(e) Any building owned and managed by the not for profit authority and nursing facilities are exempt from these requirements.

(f) Whosoever shall violate the provisions of this section effective July 15, 1993 shall for a first offense, pay a fine of not more than fifty dollars (\$50.00) per unit; for a second offense, pay a fine of not more than one hundred dollars (\$100.00) per unit; for a third and all subsequent offenses, pay a fine of not more than two hundred dollars (\$200.00) per unit.
(Ord. 93-8688. Passed 6-16-93.)