

TITLE FOUR - Taxation**Chap. 880. Earned Income Tax.****Chap. 882. Motor Vehicle License Tax.****Chap. 884. Enterprise Zone Policy.****Chap. 886. Community Reinvestment Areas.**

CHAPTER 880
Earned Income Tax

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CROSS REFERENCES

Payroll deductions - see Ohio R.C. 9.42

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

State income tax - see Ohio R.C. Ch. 5747

880.01 PURPOSES.

For the purpose of providing funds for general Municipal operations, maintenance, new equipment and capital improvements of the Village, there is hereby levied a tax on salaries, wages, commissions, lottery winnings and other such winnings deemed applicable by law, and other compensation, and on net profits, as provided in this chapter. (Ord. 1997-15. Passed 4-28-97.)

880.02 DEFINITIONS.

As used in this chapter, unless 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) "Business" means an enterprise, activity, profession or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, fiduciary, trust association, corporation or any other entity.
- (c) "Corporation" means a corporation or joint stock association organized under the laws of the United States, the State or any other state, territory or foreign country or dependency.
- (d) "Employee" means a person who works for a wage, salary, commission or other type of compensation in the service of an employer.
- (e) "Employer" means an individual, partnership, association, corporation, governmental body, unit or agency or any other entity, whether or not organized for profit, who or which employs one or more persons on a salary, wage, commission or other compensation basis.
- (f) "Fiscal year" means an accounting period of twelve months or less ending on any day other than December 31.
- (g) "Gross receipts" means the total income from any source whatsoever.
- (h) "Net profits" means the net gain from the operation of a business, profession, enterprise or other activity (whether or not such business, profession, enterprise or other activity is conducted for profit or is ordinarily conducted for profit) 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 or 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.
- (i) "Nonresident individual" means an individual who is not domiciled in the Village and whose usual place of abode is outside the Village.
- (j) "Nonresident unincorporated business entity" means an unincorporated business entity not having an office or place of business within the Village.
- (k) "Person" means every natural person, partnership, fiduciary, association or corporation. Whenever used in any clause prescribing and imposing a penalty, the word "person," as applied to any unincorporated entity, shall mean the parties or members thereof, and, as applied to corporations, the officers thereof.
- (l) "Place of business" means any bona fide office (other than a mere statutory office), factory, warehouse or other place which is occupied and used by the taxpayer in carrying on any business activity individually through any one or more of his or her regular employees regularly in attendance.

- (m) "Resident individual" means any individual who is domiciled in the Village or whose usual place of abode is in the Village.
 - (n) "Resident unincorporated business entity" means an unincorporated business entity having an office or place of business within the Village.
 - (o) "Sales made in the Village" means:
 - (1) All sales of tangible personal property which is delivered in the Village, regardless of where title passes, if shipped or delivered from a stock of goods in the Village;
 - (2) All sales of tangible personal property which is delivered in the Village, regardless of where title passes, even though transported from a point outside the Village, if the taxpayer is regularly engaged through his or her own employees in the solicitation or promotion of sales in the Village and the sales result from such solicitation or promotion; and
 - (3) All sales of tangible personal property which is shipped from a place in the Village to purchasers outside of the Village, regardless of where title passes, if the taxpayer is not, through his or her own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.
 - (p) "Taxable income" means wages, salaries, commissions, lottery winnings and other such winnings deemed applicable by law, and other compensation paid by an employer to employees 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 the chapter.
 - (q) "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.
- (1974 Code §§901.01, 901.03 to 901.18, 901.20; Ord. 1997-15. Passed 4-28-97.)

880.03 IMPOSITION OF TAX.

- (a) **Taxable Income.** An annual tax for the purposes specified in Section 880.01 shall be imposed, at the rate of one percent per year, upon the following:
- (1) On all salaries, wages, commissions and other compensation earned by residents of the Village.
 - (2) On all salaries, wages, commissions and other compensation earned by nonresidents of the Village for work done or services rendered in the Village.
 - (3) On the net profits earned of all unincorporated businesses, professions or other activities conducted by residents of the Village.
 - (4) On the net profits earned of all unincorporated businesses, professions or other activities conducted in the Village.

- (5) On the net profits of all corporations, estates, trusts and limited partnerships, derived from work done or services performed or rendered and business or other activities conducted in the Village, whether or not such corporations, estates, trusts and limited partnerships have their principal or any place of business located in the Village.

(b) The tax at the rate of one percent upon all of the income specified in subsection (a) hereof shall remain in effect for the purpose of filing of returns and collection of the tax with regard to all income earned.

(c) For the purposes of paragraphs (a)(3) and (4) hereof, an association shall not be taxable as an entity, but any member thereof who is a resident of the Village shall be taxed individually on his or her entire share, whether distributed or not, of the annual net profits of the association, and any nonresident member thereof shall be taxed individually only on that portion of his or her share, whether distributed or not, of the annual net profits of the association, as is derived from work done, services performed or rendered, and business or other activities conducted in the Village.
(1974 Code §901.19)

880.04 ALLOCATION OF NET PROFITS.

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

- (a) The average net book value of 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 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 this paragraph, "real property" includes property rented or leased by the taxpayer, the value of such property to be determined by multiplying the annual rental thereon by eight.
- (b) 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 wages, salaries and other compensation paid during the same period to persons employed in the business or profession, wherever their services are performed; and

- (c) 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.

If the formula does not produce an equitable result, another basis may, under uniform regulations, be substituted by the Tax Director or the Regional Income Tax Agency (R.I.T.A.) so as to produce such result.

880.05 LEVY OF TAX.

The tax imposed by this chapter shall be levied, collected and paid with respect to salaries, wages, commissions and other compensation earned on and after August 1, 1980, and with respect to the net profits of businesses, professions or other activities earned on and after August 1, 1980, provided, however, that where the fiscal year for a business, profession or other activity differs from the calendar year, the tax shall be applied to that part of the net profits for the fiscal year as shall be earned on and after August 1, 1980, to the close of the taxpayer's fiscal year. Thereafter, the taxpayer shall report on its fiscal-year basis.

(1974 Code §901.21)

880.06 RETURN AND PAYMENT OF TAX; OPERATING LOSSES.

(a) Each taxpayer who engages in a business, or whose salaries, wages, commissions and other compensation are subject to the tax imposed by this chapter, shall, whether or not a tax is due thereon, make and file a return on or before April 15 of each year with the Tax Director or R.I.T.A., on a form furnished by or obtainable from the Tax Director or R.I.T.A., setting forth the aggregate amount of salaries, wages, commissions and other compensation earned and/or net profits earned and/or gross income from such business, less allowable expenses in the acquisition of such gross income earned during the preceding year and subject to the tax, together with such pertinent information as the Tax Director or R.I.T.A. may require. However, when the return is made for a fiscal year or other period different from the calendar year, the return shall be made on or before the fifteenth day of the fourth month after the close of said fiscal year or other period.

(b) Commencing with taxable years beginning subsequent to December 31, 1990, the net loss from an unincorporated business activity may not be used to offset salaries, wages, commissions or other compensation. However, if a taxpayer is engaged in two or more taxable business activities to be included in the same return, the net loss of one unincorporated business activity (except any portion of a loss separately reportable for municipal tax purposes to another taxing entity) may be used to offset the profits of another for purposes of arriving at overall net profits. A husband and wife, in any taxable year, may elect to file separate or joint returns.

(c) The portion of a net operating loss sustained in any taxable year subsequent to 1990, allocable to the Village, may be applied against the portion of the profit of succeeding tax years allocable to the Village, until exhausted, but in no event for more than five years immediately following the year in which the loss occurred. No portion of a net operating loss shall be carried back against net profits of any prior year.

The portion of a net operating loss sustained shall be allocated to the Village in the same manner as provided herein for allocating net profits to the Village.

The Tax Director or R.I.T.A. shall provide, by rules and regulations, the manner in which such net operating loss carry-forward shall be determined.

(d) The taxpayer making a return shall, at the time of the filing thereof, pay to the Tax Director or R.I.T.A. the amount of taxes 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 880.08, or where any portion of said tax has been paid by the taxpayer pursuant to the provisions of Section 880.09, credit for the amount so paid 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.

(e) A taxpayer who has overpaid his or her income tax in any taxable year may request a refund, provided, however, there is no other tax liability, and provided, further, that no amount of less than one dollar (\$1.00) will be refunded or collected.

(f) The Tax Director or R.I.T.A. shall have the authority to extend the time for filing of the annual return upon the request of the taxpayer for a period not to exceed six months, or one month beyond any extension request of, or granted by, the Internal Revenue Service for the filing of the Federal Income Tax Return. The Tax Director or R.I.T.A. 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 shall be assessed in those cases in which the return is filed and final tax paid within the period as extended.

(g) The Tax Director and/or R.I.T.A. are hereby authorized to arrange for the payment of unpaid taxes, interest and penalties on a schedule of installment payments when the taxpayer has proved to the Tax Director or R.I.T.A. that, due to certain hardship conditions, he or she is unable to pay the full amount of the tax due. Such authorization shall not be granted until proper returns are filed by the taxpayer for all amounts owed by him or her under this chapter.

(h) A taxpayer who resides within the Village is accountable for taxes on all of his or her income, whether earned in or out of the Village, and therefore may deduct losses, whether suffered within or without the Village.

A nonresident's income is only subject to the provisions of this chapter to the extent it was earned within the Village and therefore can only deduct losses suffered by his or her business within the Village.

880.07 AMENDED RETURNS.

(a) Where an amended return must be filed in order to report additional income and pay an additional tax due, or claim a refund or tax overpaid, subject to the requirements and/or limitations contained in Section 880.06(e), such amended return shall be on a form obtainable on request from the Tax Director or R.I.T.A. A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the original return.

(b) Within three months from the final determination of any Federal tax liability affecting the taxpayer's Village tax liability, such taxpayer shall make and file an amended Village return, showing income subject to the Village tax based upon such final determination of Federal tax liability, and pay any additional tax shown due thereon or make a claim for refund of any overpayment. No refund shall be allowed unless a written request is presented to the Tax Director and/or R.I.T.A. within three years of the date the taxes were due.

880.08 COLLECTION AT SOURCE.

(a) Each employer within or doing business within the Village shall deduct, at the time of payment of salaries, wages, commissions or other compensation, the tax of one percent of the gross salaries, wages, commissions or other compensation due by such employer to his or her employee and shall, or before the first day of the month following the close of each calendar quarter, make a return showing the amount of taxes so deducted and a record of payments showing that all taxes deducted during the quarter have been paid to the Village in accordance with the payment schedule prescribed by paragraphs (a)(1), (2) and (3) hereof. Such tax is required to be withheld, whether or not such taxes have in fact been withheld. Employers shall pay the Village all income taxes withheld or required to be deducted and withheld on either a semi-monthly or quarterly basis depending on the amount of taxes involved according to the following payment schedule:

- (1) Semimonthly payments of the taxes deducted are to be made by an employer if the total taxes deducted in the prior calendar year were twelve thousand dollars (\$12,000) or more, or the amount of taxes deducted for any month in the preceding quarter exceeded one thousand dollars (\$1,000). Such payment shall be paid to the Village within five banking days after the fifteenth and the last day of the month.
- (2) Monthly payments of taxes withheld shall be made by an employer if the taxes withheld in the prior calendar year were less than twelve thousand dollars (\$12,000) but more than one thousand, one hundred ninety-nine dollars and ninety-nine cents (\$1,199.99), or if the tax withheld during any month for the preceding quarter exceeded one hundred dollars (\$100.00). Such payments shall be paid to the Village within fifteen days after the close of each calendar month. However, those taxes accumulated for the third month of a calendar quarter by employers making monthly payments pursuant to this paragraph need not be paid until the last day of the month following such quarter.
- (3) All employers not required to make semimonthly payments of taxes withheld under paragraph (a)(1) or (2) hereof shall make quarterly payments no later than the last day of the month following the end of each quarter.

- (4) Every employer doing business with the Village on a temporary basis shall pay to the Village all income taxes withheld or required to be deducted and withheld on a monthly basis, regardless of the amount of taxes involved. Such payment shall be paid to the Village within fifteen days after the close of each calendar month. An employer is "doing business within the Village on a temporary basis" when the employer maintains a place of business in the Village or does business within the Village for a period which the employer does not expect to exceed one year.

(b) Each employer who maintains a place of business in the Village and another branch within the metropolitan area of the Village, must also withhold the tax from employees residing in the Village, but working at the employer's branch (metropolitan area), even though the payroll records and place of payment are outside the Village.

The employer shall file a return on a form furnished by the Tax Director or R.I.T.A., showing the amount of tax deducted by said employer from the salaries, wages, commissions or other compensation of any employee and paid by the employer to the Tax Director or R.I.T.A. Such employer's return shall be accepted as the return required of an employee whose sales income subject to the tax under this chapter is the salaries, commissions and other compensation returned by said employer. Unless written request for a thirty-day extension is made to and granted by the Tax Director or R.I.T.A., each employer, on or before January 31 following any calendar year in which such deductions have been made by an employer, shall file with the Tax Director or R.I.T.A. an information return for each employee from whom income tax has been or should have been withheld, showing the name and address of the employee, the total amount of salaries, wages, commissions and other compensation paid to said employee during the year and the amount of Village income tax withheld from each employee.

(c) The officer or employee having control or supervision of or charged with the responsibility of filing any return or declaration required by this chapter and making payment, or any officer of a corporation's fiscal responsibilities, shall be personally liable for failure to file any return or declaration or pay the tax or employer withholding due by the provisions of this chapter. The dissolution, termination or bankruptcy of a corporation does not discharge a responsible officer's or employee's liability for failure of the corporation to file returns of declarations or pay tax or employer withholding due. (Ord. 2000-57. Passed 8-28-00.)

880.09 DECLARATIONS.

(a) Every person who anticipates any taxable income which is not subject to Section 880.08, or who engages in any business, profession, enterprise or activity subject to the tax imposed by Section 880.03(a)(3) and (4), 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, that if a person's income is wholly from wages, salaries, commissions or other compensation from which the tax will be withheld and remitted to the Village in accordance with Section 808.08, such person need not file a declaration.

(b) On or before the fifteenth 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 Village shall be paid therewith in accordance with the provisions of Section 880.06.

(Ord. 2004-34. Passed 12-15-04.)

880.10 AUTHORITY OF TAX DIRECTOR AND R.I.T.A.

There is hereby established within the office of Clerk-Treasurer the position of Tax Director, to be appointed by the Mayor with the advice and consent of Council, at a salary to be established by resolution of Council. The Tax Director and R.I.T.A. are hereby charged with the administration and enforcement of the provisions of this chapter and are hereby empowered to adopt, to promulgate and to enforce rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of this chapter, including provisions for the re-examination and correction of returns and payments. In any case where a taxpayer has failed to file a return or failed to pay the tax due on a return, or has filed a return which does not show the proper amount of the tax due, the Tax Director or R.I.T.A. 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.

880.11 INVESTIGATIVE POWERS OF TAX DIRECTOR AND R.I.T.A.; CONFIDENTIAL INFORMATION.

(a) The Tax Director and R.I.T.A. are hereby authorized to examine the books, papers, records and Federal Income Tax Returns of any employer or of any taxpayer or persons subject to, or who the Tax Director or R.I.T.A. believes is subject to, the provisions of this chapter, for the purposes 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 of the Tax Director or R.I.T.A., the

means, facilities and opportunity for making such examinations and investigations as are hereby authorized. The Tax Director and R.I.T.A. are hereby authorized to order any person presumed to have knowledge of the facts to appear before him or her, and may examine such person, under oath, concerning any income which was or would 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 or her, whether as parties or witnesses, whenever he or she believes such persons have knowledge of such income or information pertinent to such inquiry.

(b) 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 tax purposes, or except in accordance with proper judicial orders. The Tax Director or R.I.T.A. may furnish the Bureau of Internal Revenue, Treasury Department of the United States, with copies of the returns filed. No person shall divulge such information in violation of this subsection.

880.12 COLLECTION OF UNPAID TAXES; DUTIES OF TAX DIRECTOR AND R.I.T.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. The Tax Director and R.I.T.A. are hereby authorized, in addition to their other duties, to institute civil law suits to collect delinquent taxes due and owing the Village by virtue of the provisions of this chapter. The Tax Director and R.I.T.A. are authorized to waive penalties and interest and compromise tax liability and the right to accept waiver of State statutes of limitations.

880.13 EXEMPTIONS.

The provisions of this chapter shall not be construed to tax the military pay or allowances of members of the Armed Forces of the United States, or the income of religious, fraternal, charitable, scientific, literary or educational institutions to the extent that such income is derived from tax-exempt activities. The tax provided for in this chapter shall not be levied on the personal earnings of any person under eighteen years of age.
(1974 Code § 901.31)

880.14 CONTRACTS WITH VILLAGE; CONTENTS.

No contract on behalf of the Village for work or improvements in the Village shall be binding or valid unless such contract contains the following provisions: "Said contractor hereby further agrees to withhold all Village income tax due or payable under the provisions of Chapter 880 of the Codified Ordinances of Mount Sterling, for wages, salaries and commissions paid to its employees, and further agrees that any of its subcontractors shall be required to agree to withhold any such Village income taxes due under said chapter for services performed under this contract."
(1974 Code § 901.32)

880.15 ALLOCATION OF FUNDS.

The funds collected under the provisions of this chapter shall be applied for the following purposes and in the following order:

- (a) Such part thereof as shall be necessary to defray all costs of collecting the taxes levied by this chapter and enforcing the provisions thereof.
 - (b) Such part thereof as Council may appropriate to the General Fund for the purpose of paying the costs of general Municipal operations.
- (1974 Code §901.34)

880.16 COLLECTION OF TAX AFTER TERMINATION OF CHAPTER.

(a) This chapter shall continue effective, insofar as the levy of taxes is concerned, until repealed. 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 hereunder 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, have been fully terminated, subject to the limitations contained in Sections 880.20 and 880.99.

(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 880.06 and 880.08 as though the same were continuing.

(1974 Code §901.36)

880.17 MANDATORY REGISTRATION.

(a) Each new resident of the Village shall register with the Tax Director or R.I.T.A., to become subject to the provisions of this chapter, within thirty days of residence in the Village.

(b) All employers, contractors or subcontractors who do work in the City shall register with the Tax Director or R.I.T.A. and shall present to the Tax Director or to R.I.T.A. a list of all employees, subcontractors, contractors or others who may do work for them whose profits, wages or earnings are not presently subject to withholding under the provisions of this chapter.

(c) On December 31, 1984, and December 31 of every year thereafter, all landlords who rent property in the Village must submit to the Tax Director or R.I.T.A. an up to date list of all of their tenants and addresses in the calendar year. This list is not required if the tenants are responsible for their own water and sewer payments.

880.18 INTEREST ON WITHHELD TAXES.

All taxes deducted by an employer or required to be deducted and withheld by an employer and remaining unpaid after they become due pursuant to Section 880.08(a)(1), (2) or (3) shall bear interest on the amount of such unpaid taxes at the rate of 1.5 percent per month, in addition to the amount of the unpaid taxes. (1974 Code §901.35)

880.19 INTEREST ON UNPAID TAXES; PENALTIES.

(a) All taxes imposed by this chapter and remaining unpaid after they become due shall bear interest, in addition to the amount of the unpaid tax, at the rate of 1.5 percent per month, and the taxpayers upon whom such taxes are imposed by this chapter shall be liable, in addition thereto, to a penalty of ten percent of the amount of the unpaid tax. A penalty shall not be assessed on an additional tax assessment made by the Tax Director or R.I.T.A. when a return has been filed in good faith and the tax paid thereon within the time prescribed by the Tax Director or R.I.T.A. Further, in the absence of fraud, neither penalty nor interest shall be assessed on any additional tax assessment resulting from a Federal audit, provided that an amended return is filed and the additional tax is paid within three months after final determination of the Federal tax liability.

(b) Any person required to file, but failing to file, a Village Income Tax Return each year, shall be liable to a twenty-five dollar (\$25.00) penalty, whether or not tax is due the Village. This penalty shall be in addition to penalties and interest assessed due to late filing. (Ord. 1990-3. Passed 3-12-90.)

880.20 VIOLATIONS.

No person subject to the provisions of this chapter shall fail, neglect or refuse to make any return or declaration. No employer shall fail, neglect or refuse to deduct and withhold the taxes or pay the taxes imposed by this chapter. No taxpayer shall fail, neglect or refuse to pay the tax, interest and penalties imposed by this chapter. No person shall refuse to permit the Tax Director or R.I.T.A. or any of their duly authorized agents or employees to examine the books, records and papers of a taxpayer. No person shall knowingly make an incomplete, false or fraudulent return or attempt to do anything whatever to avoid the payment of the whole or any part of the tax under this chapter.

880.99 PENALTY.

(a) Whoever violates any of the provisions of this chapter for which no penalty is otherwise provided is guilty of a minor misdemeanor for a first offense and shall be fined not more than one hundred dollars (\$100.00). For a second or subsequent offense, such person is guilty of a misdemeanor of the third degree and shall be fined not more than five hundred dollars (\$500.00) or imprisoned not more than sixty days, or both. The failure of an employer or taxpayer to receive or procure a return or declaration form shall not excuse him or her from making a return or declaration or paying the tax levied under this chapter. (1974 Code §901.30)

(b) Any employee of the Village who violates Section 880.11(b) by divulging confidential information is guilty of a misdemeanor the third degree and shall be fined not more than five hundred dollars (\$500.00) or imprisoned for not more than sixty days, or both. Each disclosure shall constitute a separate offense.
(1974 Code §901.28)

(c) Any person who violates Section 880.17 shall be fined five dollars (\$5.00) a day. A separate offense shall be deemed committed each day during or on which a violation occurs or continues.
(Ord. 1984-3. Passed 12-10-84.)