

TITLE ELEVEN – Taxation
Chap. 191. Municipal Income Tax

CHAPTER 191
City of East Cleveland
Municipal Income Tax

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Cross References**Municipal income taxes – see Ohio R.C. Ch. 718**

PURPOSE**191.0101 PURPOSE OF LEVY ON INCOME TAX.**

To provide funds for the purposes of general Municipal functions of the City of East Cleveland there shall be and is hereby levied a tax on all salaries, wages, commissions and other compensations and on net profits as hereinafter provided, except that an amount sufficient to pay the accrued liability for the Police and Fire Disability and Pension Fund, beginning with the year 1970 and not to exceed ten percent of the moneys collected from the Municipal income tax, shall be directly allocated to the accrued liability for such fund.

The purpose of any income tax levied in excess of one percent (1%), authorized by the electors of the City, shall be to provide funds for general Municipal functions. (Approved by voters 8-3-82.)

191.0301 DEFINITIONS GENERALLY.

For the purposes of this chapter the terms, phrases, words and their derivatives shall have the meanings given in the next succeeding sections of this chapter. The singular shall include the plural, and the masculine shall include the feminine and the neuter.
(Ord.5783. Passed 12-13-66.)

191.0302 ADMINISTRATOR.

“Administrator” means the Director of Finance or his authorized representative, the Deputy Tax Administrator. These shall administer and enforce the provisions of the City income tax. The Deputy Tax Administrator shall be in charge of the tax division, but shall serve under the authority, control and supervision of the Director of Finance, or the Administrator, who shall be finally accountable to Council.
(Ord. 7583. Passed 8-17-82.)

191.0303 ASSOCIATION.

“Association” means any partnership, limited partnership or any other form of unincorporated enterprise, owned by two or more persons.
(Ord. 5783. Passed 12-13-66.)

191.0304 BOARD OF REVIEW.

“Board of Review” means the board created by and constituted as provided in Section 191.2501.
(Ord. 5783. Passed 12-13-66.)

191.0305 BUSINESS.

“Business” means any 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, excluding, however, all nonprofit corporations which are exempt from the payment of Federal income tax.
(Ord. 5783. Passed 12-13-66.)

191.0306 CORPORATION.

“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.
(Ord. 5783. Passed 12-13-66.)

191.0307 EMPLOYEE.

“Employee” means one who works for wages, salary, commission or other type of compensation in the service of an employer.
(Ord. 5783. Passed 12-13-66.)

191.0308 EMPLOYER.

“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 basis of compensation. (Ord. 5783. Passed 12-13-66.)

191.0309 FISCAL YEAR.

“Fiscal year” means an accounting period of twelve months or less ending on any day other than December 31. (Ord. 5783. Passed 12-13-66.)

191.0310 GROSS RECEIPTS.

“Gross receipts” means the total income from any source whatever. (Ord. 5783. Passed 12-13-66.)

191.0311 NET PROFITS.

“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. (Ord. 5783. Passed 12-13-66.)

191.0312 NONRESIDENT.

“Nonresident” means an individual domiciled outside the City of East Cleveland. (Ord. 5783. Passed 12-13-66.)

191.0313 NONRESIDENT UNINCORPORATED BUSINESS ENTITY.

“Nonresident unincorporated business entity” means an unincorporated business entity not having an office or place of business within the City of East Cleveland. (Ord. 5783. Passed 12-13-66.)

191.0314 PERSON.

“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, shall mean the partners or members thereof, and as applied to corporations, the officers thereof. (Ord. 5783. Passed 12-13-66.)

191.0315 PLACE OF BUSINESS.

“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. (Ord. 5783. Passed 12-13-66.)

191.0316 RESIDENT.

“Resident” means an individual domiciled in the City of East Cleveland. (Ord. 5783. Passed 12-13-66.)

191.0317 RESIDENT UNINCORPORATED BUSINESS ENTITY.

“Resident unincorporated business entity” means an unincorporated business entity having an office or place of business within the City of East Cleveland. (Ord. 5783. Passed 12-13-66.)

191.0318 TAXABLE INCOME.

“Taxable income” means wages, salaries and other compensation paid by an employer before any deduction. “Other compensation” includes but is not limited to:

- (a) Bonuses;
- (b) Commissions;
- (c) Incentive payments;
- (d) Directors fees;
- (e) Property in lieu of cash;
- (f) Tips, dismissal or severance pay;
- (g) Supplemental income benefits for early retirement, regardless of label, such as sick leave, disability, vacation pay;
- (h) Wage continuation plans;
- (i) Supplemental unemployment benefits;
- (j) Depreciation recapture;
- (k) Gifts and gratuities in connection with employment;
- (l) Fellowships, grants and stipends;
- (m) Group term life insurance protection over fifty thousand dollars (\$50,000) (taxed on the entire cost);
- (n) Benefits resulting from an employer’s assumption of a tax;
- (o) Stock options given as compensation;
- (p) Income from gaming, wagering and lotteries, including the Ohio State Lottery;
- (q) Net profits from the operation of a business, profession or other enterprise or activity adjusted in accordance with the provisions of this chapter; and
- (r) All other compensation earned, received or accrued.

(Ord. 93-92. Passed 9-29-92.)

191.0319 TAXABLE YEAR.

“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.
(Ord. 5783. Passed 12-13-66.)

191.0320 TAXPAYER.

“Taxpayer” means a person, whether an individual, partnership, association or any corporation or other entity required herein to file a return or pay a tax.
(Ord. 5783. Passed 12-13-66.)

IMPOSITION OF INCOME TAX**191.0501 RATE AND INCOME TAXABLE.**

An annual tax for the purposes specified in Section 191.0101 shall be imposed upon the hereinafter specified income on and after September 1, 1982, at the rate of two percent (2%) per annum. Such tax shall be imposed upon the following income:

- (a) On all salaries, wages, commissions and other compensation earned on and after September 1, 1982, by residents of the City, the term “other compensation” including, but not limited to income earned or derived from gaming, wagering, lotteries, including the Ohio State Lottery, or schemes of chance, all of which shall not be taxed as business income unless the individual subject to this tax has a federal gamblers’ permit effective during the tax year in which such income from gaming, wagering, lotteries or schemes of chance is received.
- (b) On all salaries, wages, commissions and other compensation earned on and after September 1, 1982, by nonresidents of the City for work done or services performed or rendered within the City.
- (c)
 - (1) On the portion attributable to the City on the net profits earned on and after September 1, 1982, of all resident unincorporated business entities or professions or other activities derived from sales made, work done, services performed or rendered and business or other activities conducted in the City.
 - (2) On the portion of the distributive share of the net profits earned on and after September 1, 1982, 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.

- (d) (1) On the portion attributable to the City of the net profits earned on and after September 1, 1982, of all nonresident unincorporated business entities, professions or other activities derived from sales made, work done, services performed or rendered and business and other activities conducted in the City, whether or not such unincorporated business entity has an office or place of business in the City.
- (2) On the portion of the distributive share of the net profits earned on or after September 1, 1982, of the resident partner or owner of a nonresident unincorporated business entity not attributable to the City and not levied against such unincorporated business entity.
- (e) On the portion attributable to the City of the net profits earned on and after September 1, 1982, of all corporations derived from sales made, work done, 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.
(Approved by voters 8-3-82.)

191.0502 EFFECTIVE PERIOD.

Such tax shall be levied, collected and paid with respect to salaries, wages, commissions and other compensation and with respect to the net profits of businesses, professions or other activities earned during the period commencing on July, 1968, and ending on June 30, 1976, at the rate of one percent (1%) per annum and on and after July 1, 1976, at the rate of one and one-half percent (1.5%) per annum and on and after September 1, 1982, at the rate of two percent (2%) per annum.
(Approved by voters 8-3-82.)

DETERMINATION OF ALLOCATION OF TAX

191.0701 METHOD OF DETERMINATION.

In the taxation of income which is subject to City income taxes, if the books and records of a taxpayer conducting a business or profession both within and without the boundaries of the City shall disclose with reasonable accuracy what portion of its net profit is attributable to that part of the business or profession conducted within the boundaries of the City, then only such portion shall be considered as having a taxable situs in the City for the purposes of municipal income taxation. The portion of the entire net profits of a taxpayer to be allocated as having been derived from within the City, in the absence of actual records thereof, shall be determined as follows:

Multiply the entire net profits by a business allocation percentage to be determined by a three-factor formula of property, payroll and sales, each of which shall be given equal weight, as follows:

- (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 City 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 the preceding paragraph, “real property” shall include property rented or leased by the taxpayer and the value of such property shall 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 City to wages, salaries and other compensation paid during the same period to persons employed in the business or profession, wherever their services are performed.
- (c) Gross receipts of the business or profession from sales made and services performed during the taxable period in the City to gross receipts of the business or profession during the same period from sales and services, wherever made or performed.
In the event that the foregoing allocation formula does not produce an equitable result, another basis may, under uniform regulations, be substituted so as to produce such result.
(Ord. 5783. Passed 12-13-66.)

191.0702 SALES MADE IN CITY.

As used in subsection (c) of Section 191.0701 “sales made in the City” means:

- (a) All sales of tangible personal property which is delivered within the City, regardless of where title passes, if shipped or delivered from a stock of goods within the City.
- (b) All sales of tangible personal property which is delivered within the City, regardless of where title passes, even though transported from a point outside the City if the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the City and the sales result from such solicitation or promotion.
- (c) All sales of tangible personal property which is shipped from a place within the City to purchasers outside of the City, regardless of where title passes, if the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.
(Ord. 5783. Passed 12-13-66.)

191.0703 TOTAL ALLOCATION.

Add together the percentages determined in accordance with subsections (a), (b) and (c) of Section 191.0701 or such of the aforesaid percentages as are applicable to the particular taxpayer and divide the total so obtained by the number of percentages used in deriving such total in order to obtain the business allocation percentage referred to in Section 191.0701.

A factor is applicable even though it may be allocable entirely in or outside the City.

(Ord. 5783. Passed 12-13-66.)

191.0704 RENTALS.

Rental income received by a taxpayer shall be included in the computation of net profits from business activities under subsections (c), (d) and (e) of Section 191.0501, only if and to the extent that the rental, ownership, management of operations of the real estate from which such rentals are derived (whether so rented, managed, or operated by a taxpayer individually or through agents or representatives) constitute 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 two hundred fifty dollars (\$250.00) 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 the 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 two hundred fifty dollars (\$250.00) 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 crops or when the rental is based on a percentage of the gross or net receipts derived from the farm, whether or not the gross income exceeds two hundred fifty dollars (\$250.00) 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 two hundred fifty dollars (\$250.00) per month.

The taxpayers subject to the provisions of this section shall submit or cause to be submitted to the Administrator a list of names, social security account numbers, Federal employer's identification numbers, and addresses of all persons, firms, corporations or other entities occupying, leasing, renting or otherwise using any premises belonging to the taxpayer within this municipality in such a manner as to produce economic benefit to the taxpayer, whether or not such benefit is collected as "rent" and whether or not such benefit results in a profit or loss. The required list shall be prepared as of December 31 of each year and submitted on or before January 31 of the following year and at such other times as may be prescribed by the Administrator.

(Ord. 6695. Passed 2-18-76.)

191.0705 OPERATING LOSS CARRY-FORWARD.

(a) The portion of a net operating loss sustained in any taxable year subsequent to January 1, 1967, allocable to the City may be applied against the portion of the profit of succeeding tax years allocable to the City until exhausted, but in no event for more than five taxable 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.

(b) The portion of net operating loss sustained shall be allocated to the City in the same manner as provided herein for allocating net profits to the City.

(c) The administrator shall provide by rules and regulations the manner in which such net operating loss carry-forward shall be determined.

(Ord. 5783. Passed 12-13-66.)

CONTRACTORS/SUBCONTRACTORS**191.0706 REGISTRATION OF CONTRACTOR AND SUBCONTRACTOR.**

(a) Any contractor and/or subcontractor applying for a permit to do building, reconstruction, construction or remodeling shall, when applying for the building permit, register their name, Federal employer's identification number, place of business and person or persons to whom correspondence shall be directed with the Administrator.

(b) The Administrator shall note upon the building contractor's and/or subcontractor's application for a building permit that such contractor and/or subcontractor have registered with the City Tax Department in accordance with rules and regulations of the City Tax Department and transmit such information that the registration has been completed to the Building Department.

(Ord. 6658. Passed 11-26-74.)

191.0706.01 CONTRACTOR REGISTRATION.

(a) No person, firm, partnership or corporation shall perform any construction work in the City of East Cleveland unless they possess an uncanceled certificate of tax registration issued by the City Tax Department.

(b) A person, firm, partnership or corporation performing or engaged in any construction work in the City of East Cleveland shall file an application with the City Tax Department and comply with all requirements with respect to maintaining the certificate of tax registration pursuant to the provisions of this chapter.

(c) The City Tax Department shall maintain a list, and provide quarterly updates to the City Building Department, of all uncanceled certificate of tax registration holders.

(Ord. 86-91. Passed 10-15-91.)

191.0706.02 APPLICATION FOR REGISTRATION.

(a) A person, firm, partnership or corporation that will perform construction work in the City of East Cleveland shall file annually with the City Tax Department an application in the form prescribed by the Tax Administrator, verified by the oath of the principle officer (i.e. notarized), setting forth information which includes but is not limited to:

- (1) The actual and exact name, as well as the tax payer identification number (Fed ID or SS#) under which the person, firm, partnership or corporation will perform construction work;
- (2) The address and telephone number for the principal place of business for the person, firm, partnership or corporation that will perform the construction work;
- (3) Proof that the person, firm, partnership or corporation that will perform construction work is current in its obligation to file tax returns and pay taxes to the City of East Cleveland;
- (4) Proof of current coverage under Ohio workers' compensation and unemployment compensation at the time of registration and/or re-registration;
- (5) Proof of the appointment, as well as the complete name and address of the statutory or designated agent for the entity that will perform construction work;
- (6) The irrevocable consent of such person, firm, partnership or corporation that will perform construction work.

(Ord. 86-91. Passed 10-15-91.)

191.0706.03 REGISTRATION DENIAL; RENEWAL.

(a) A certificate of tax registration shall be denied to any person, firm, partnership or corporation that will perform construction work in the City of East Cleveland for :

- (1) Failure to file tax returns;
- (2) Failure to be current in the obligation to file tax returns;
- (3) Failure to pay taxes;
- (4) Failure to be current in the obligation to pay taxes; or
- (5) For good cause articulated by the Tax Administrator for the City;

(b) A certificate of tax registration shall remain valid and is renewable annually unless cancelled by the City Department of Taxation for any of the grounds for denial stated in subsection (a) that extends or continues beyond a twelve-month period.

(c) Any person, firm, partnership or corporation shall re-register with the City Tax Department if their certificate of tax registration is cancelled pursuant to this chapter. (Ord. 86-91. Passed 10-15-91.)

191.0706.04 REGISTRATION PRE-REQUISITE FOR OTHER MATTERS.

A person, firm, partnership or corporation shall possess and present to the City of East Cleveland Building Department, an uncanceled certificate of tax registration in order to:

- (a) Obtain the permit required required by Section 1301.12 and 1349.02 of the Building Code;
 - (b) Register as a contractor pursuant to Section 1301.19 and 1349.03 of the Building code;
 - (c) Renew registration as a contractor.
- (Ord. 86-91. Passed 10-15-91.)

191.0706.05 EXEMPTIONS.

Section 191.0709 does not apply to a homeowner obtaining a permit for his or her principle residence. (Ord. 86-91. Passed 10-15-91.)

191.0706.06 DEFINITION.

“Construction” means any construction, reconstruction, rehabilitation, remodeling, improvement, enlargement, alteration, repair, painting, decorating or landscaping.

(Ord. 86-91. Passed 10-15-91.)

191.0706.07 PENALTY.

(a) Any person, firm, partnership or corporation who violates any provision of Sections 191.0706 to 191.0706.06 is guilty of a misdemeanor of the first degree. Each day the violation is committed or permitted to continue shall constitute a separate offense.

(b) The City of East Cleveland Department of Taxation and/or Building Department may provide written notice ordering any person, firm, partnership or corporation in noncompliance with any provision of this chapter, to cease and desist construction until that person, firm, partnership or corporation complies with the provisions of this chapter.

EXEMPTIONS

191.0901 SOURCES OF INCOME NOT TAXED

The tax provided for herein shall not be levied on the following:

- (a) Pay or allowance of active 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 real estate, tax exempt tangible or intangible property or tax exempt activities.
- (b) Poor relief, unemployment insurance benefits, old age pensions or similar payments including disability benefits received from local, State or Federal governments or charitable, religious or educational organizations.
- (c) Proceeds of insurance paid by reason of the death of the insured, pensions, disability benefits, annuities or gratuities not in the nature of compensation for services rendered from whatever source derived.

- (d) Receipts from seasonal or casual entertainment, amusements, sports events and health and welfare activities when any such are conducted by bona fide charitable, religious or educational organizations and associations.
- (e) Alimony received.
- (f) Personal earnings of any natural person under eighteen years of age.
- (g) Compensation for personal injuries or for damages to property by way of insurance or otherwise.
- (h) Interest, dividends and other revenue from intangible property.
- (i) Gains from involuntary conversion, cancellation of indebtedness, interest on Federal obligations, items of income already taxed by the State of Ohio from which the City is specifically prohibited from taxing and income of a decedent's estate during the period of administration (except such income from the operation of a business).
- (j) Salaries, wages, commissions and other compensation and net profits, the taxation of which is prohibited by the United States Constitution or any act of Congress limiting the power of the State or their political subdivisions to impose net income taxes on income derived from interstate commerce.
- (k) Salaries, wages, commissions and other compensation and net profits, the taxation of which is prohibited by the Constitution of the State of Ohio or any act of the Ohio General Assembly limiting the power of the City of East Cleveland to impose net income taxes.

(Ord. 93-92. Passed 9-29-92.)

RETURNS

191.1101 WHEN RETURN REQUIRED TO BE MADE.

Each taxpayer shall, whether or not a tax be due thereon, 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 such fiscal year or period.

(Ord. 6321. Passed 12-14-71.)

191.1102 FORM AND CONTENTS OF RETURN.

The return shall be filed with the Administrator on a form or forms furnished by or obtainable upon request from such Administrator, setting forth:

- (a) The aggregate amounts of salaries, 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 proceeding year and subject to said tax;
- (b) The amount of the tax imposed by this chapter on such earnings and profits, and
- (c) Such other pertinent statements, information returns or other information as the Administrator may require.

(Ord. 5783. Passed 12-13-66.)

191.1103 EXTENTION OF TIME FOR FILING RETURNS.

The Administrator 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 Administrator 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. 5783. Passed 12-13-66.)

191.1104 CONSOLIDATED RETURNS.

- (a) Filing of consolidated returns may be permitted or required in accordance with rules and regulations prescribed by the Administrator.

(b) In the case of a 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 within the City constituting a portion only of its total business, the Administrator shall require such additional information as he may deem necessary to ascertain whether net profits are properly allocated to the City. If the Administrator finds that net profits are not properly allocated to the City by reason of transactions with stockholders or with other corporations related by stock ownership, interlocking directorates or transactions with such division, branch, factory, office, laboratory or activity or by some other method, he shall make such allocation as he deems appropriate to produce a fair and proper allocation of net profits to the City.
(Ord. 5783. Passed 12-13-66.)

191.1105 AMENDED RETURNS.

(a) 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, limitations or both contained in Sections 191.1701, 191.1702 and 191.1703, and Section 191.1902. Such amended returns shall be on a form obtainable on request from the Administrator. 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 City tax liability, such 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. 5783. Passed 12-13-66.)

PAYMENT OF TAX

191.1301 PAYMENT OF TAX ON FILING OF RETURN.

(a) The taxpayer making a return shall, at the time of filing thereof, pay to the Administrator the amount of taxes shown as due thereon; provided, however, that:

- (1) Where any portion of the tax so due shall have been deducted at the source pursuant to the provisions of Section 191.1302 hereof.
- (2) Or where any portion of such tax shall have been paid by the taxpayer pursuant to the provisions of Section 191.1303 hereof,
- (3) Or where an income tax has been paid on the same income to another municipality, credit for the amount so deducted or paid, or credit to the extent provided for in Section 191.1902, 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.

(b) 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. (Ord. 6321. Passed 12-14-71.)

191.1302 COLLECTION AT SOURCE.

(a) In accordance with rules and regulations prescribed by the Administrator, 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 amount of tax imposed by Section 191.0501 of the gross salaries, wages, commissions or other compensation due by such employer to such employee 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 Administrator the amount of taxes so deducted subject to the provision of subsections (c), (d) and (e) hereof. Such returns shall be on a form or forms prescribed by or acceptable to the Administrator and shall be subject to the rules and regulations prescribed therefor by the Administrator. 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. (Ord. 5895. Passed 6-18-68.)

(b) Such employer in collecting such 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 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. 5783. Passed 12-13-66.)

(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 Administrator the amount of taxes so deducted. (Ord. 5891. Passed 4-23-68.)

(d) Such employer who makes such payments on a monthly basis for the first two months of a calendar quarter shall pay such tax deducted for the third month of a calendar quarter at the regular time for filing the employer's quarterly return of income tax withheld.

(e) Such payments shall be on a form or forms furnished by or obtainable upon request from the Administrator, 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.

(f) No person shall be required to withhold the tax on wages or other compensation paid domestic servants employed by him exclusively in or about such person's residence, even though such residence is in the City, but such employee shall be subject to all of the requirements of this chapter.

(Ord. 5783. Passed 12-13-66.)

(g) If any corporation or other business entity required to file a form and to remit tax withheld or required to be withheld and remitted to the City of East Cleveland under the provisions of this chapter fails for any reason to make the filing or payment, any of its employees having control or supervision of or charged with the responsibility for filing returns and making tax payments, or any officers, partners or proprietors who are responsible for carrying out of the corporation's or business entities, fiscal responsibilities, shall be jointly and severally personally liable for the failure, and subject to criminal prosecution under the provisions of Ordinance 191.1505.

(h) The dissolution, termination, or bankruptcy of any corporation, or business entity does not discharge a responsible officer's, employee's or trustee's liability for a prior failure to file a return or pay taxes, penalty and interest due.

191.1303 DECLARATION OF INCOME.

Except as provided in this section, every person shall file a declaration setting forth taxable income, including distributive shares of net profits of unincorporated business entities, estimated to be earned during the current tax year, together with the estimated tax due thereon, less the amount withheld within the City, and less the tax credit allowed in Section 191.1902 hereof, unless the entire taxable income is subject to withholding within the City, pursuant to Section 191.1302 hereof. If the estimated tax for the current year, less the tax to be withheld and less such tax credit, amounts to not more than ten dollars(\$10.00), no declaration or payment of estimated tax is required.

(Ord. 6695. Passed 2-18-75.)

191.1304 FILING OF DECLARATION.

(a) The declaration required by Section 191.1303 shall be filed on or before April 30 of each year during the effective period set forth in Section 191.0502 or within four months of the date the taxpayer becomes subject to tax for the first time.

(b) Those taxpayers reporting on a fiscal year basis shall file a declaration within four months after the beginning of each fiscal year or period.

(Ord. 5783. Passed 12-13-66.)

191.1305 FORM OF DECLARATION.

(a) The declaration required by Section 191.1303 shall be filed upon a form furnished by or obtainable from the Administrator. As provided in Section 191.1303 hereof, credit shall be taken for the City tax to be withheld from any portion of such income and credit shall be taken for tax to be paid or withheld and remitted to another taxing municipality, in accordance with the provisions of Section 191.1902 hereof.

(b) 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.

(Ord. 6321. Passed 12-14-71.)

191.1306 PAYMENT TO ACCOMPANY DECLARATION.

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 last day of the seventh, tenth 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.

(Ord. 6695. Passed 2-18-75.)

191.1307 ANNUAL RETURN.

(a) 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 shall be paid therewith in accordance with the provisions of Section 191.1301.

(Ord. 5783. Passed 12-13-66.)

(b) Those taxpayers who are members of the armed forces serving in a war zone shall be afforded an extension for a period of 180 days to file the annual municipal tax return after the taxpayer is released from the war zone upon presentation of reliable proof of such military service.

(Ord. 11-91. Passed 2-5-91.)

INTEREST AND PENALTIES**191.1501 INTEREST ON UNPAID TAX.**

All taxes imposed and all moneys 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 six percent per annum or fraction thereof.

(Ord. 5891. Passed 4-23-68.)

191.1502 PENALTIES ON UNPAID TAX; PENALTIES ON FAILURE TO FILE RETURN.

In addition to interest as provided in Section 191.1501, penalties are hereby imposed and shall be assessed by the Administrator as follows:

- (a) For failure to pay taxes due, other than taxes withheld: ten percent (10%) per annum or a fraction thereof, but not less than twenty-five dollars (\$25.00).
- (b) For failure to make and file any return as required by Section 191.1101: twenty-five dollars (\$25.00).
- (c) For failure to make and file any declaration as required by Section 191.1303: twenty-five dollars (\$25.00).
- (d) For failure to remit taxes withheld from employees: ten percent (10%) per month or fraction thereof, but the accumulated penalty shall not exceed fifty percent (50%) upon any unpaid amount. Notwithstanding the foregoing sentence, in no event shall the accumulated penalty be less than twenty-five dollars (\$25.00).
(Ord. 7950. Passed 10-4-88.)

191.1503 EXCEPTIONS.

A penalty shall not be assessed on an additional tax assessment made by the Administrator when a return has been filed in good faith and the tax paid thereon within the time prescribed by the Administrator, 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 a final determination of the Federal tax liability.

191.1504 ABATEMENT OF INTEREST AND PENALTY.

Upon recommendation of the Administrator, the Board of Review may abate penalty or interest, or both, or upon an appeal from the refusal of the Administrator to recommend abatement of penalty and interest, the Board may nevertheless abate penalty or interest, or both, for good cause shown.

(Ord. 5783. Passed 12-13-66.)

191.1505 VIOLATIONS.

Any person who shall:

- (a) Fail, neglect or refuse to make any return or declaration required by this chapter; or
- (b) Make any incomplete, false or fraudulent return; or
- (c) Fail, neglect or refuse to pay the tax, penalties or interest imposed by this chapter; or
- (d) Fail, neglect or refuse to withhold the tax from his employees or remit such withholding to the Administrator; or

- (e) Refuse to permit the Administrator 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
- (f) Fail to appear before the Administrator 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 Administrator; or
- (g) Refuse to disclose to the Administrator any information with respect to the income or net profits of a taxpayer; or
- (h) Fail to comply with the provisions of this chapter or any order or subpoena of the Administrator authorized hereby; or
- (i) 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
- (j) Fail to use ordinary diligence in maintaining proper records of employees' residence addresses, total wages paid and City tax withheld, or knowingly give the Administrator false information; or
- (k) 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 misdemeanor of the first degree and shall be fined not more than one thousand dollars (\$1,000) or imprisoned not more than six months, or both, for each offense.

191.1506 LIMITATION ON PROSECUTION.

All prosecutions under this section must be commenced within the time specified in Ohio R.C. 718.06.

191.1507 FAILURE TO PROCURE FORMS NOT EXCUSE.

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.

**COLLECTION OF UNPAID TAXES AND
REFUNDS OF OVERPAYMENTS**

191.1701 UNPAID TAXES RECOVERABLE AS OTHER DEBTS.

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, or omission of a substantial portion of income subject to this tax or of 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. (Ord. 5783. Passed 12-13-66.)

191.1702 REFUND OF TAXES ERRONEOUSLY PAID.

Taxes erroneously paid shall not be refunded unless a claim for refund is made within the time specified in Ohio R.C. 718.06.

191.1703 AMOUNTS OF LESS THAN ONE DOLLAR.

Amounts of less than one dollar (\$1.00) shall not be collected or refunded. (Ord. 5783. Passed 12-13-66.)

**TAXPAYER RELIEF AND
RECIPROCITY PROVISIONS**

191.1902 TAX CREDIT

(EDITOR’S NOTE: Former Section 191.1902 was repealed by Ordinance 7949, passed September 6, 1988.)

**DISBURSEMENT OF RECEIPTS
OF TAX COLLECTION**

191.2101 DISBURSEMENT OF FUNDS COLLECTED.

The funds collected under the provisions of this chapter shall be disbursed in the following manner:

- (a) First, such part thereof as shall be necessary to defray all expenses of collecting the tax and of administering and enforcing the provisions of this chapter shall be paid.
- (b) The balance remaining after payment of the expenses referred to in subsection (a) of this section shall be deposited in the General Fund for municipal purposes.

(Ord. 5783. Passed 12-13-66.)

**DUTIES AND AUTHORITY
OF THE ADMINISTRATOR**

191.2301 DUTY TO RECEIVE TAX IMPOSED.

It shall be the duty of the Administrator 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 moneys so received.

(Ord. 5783. Passed 12-13-66.)

191.2302 DUTY TO ENFORCE COLLECTION.

It shall be the duty of the Administrator to enforce payment of all taxes owing to 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 make any return, or both, including taxes withheld, and to show the dates and amounts of payments thereof.

(Ord. 5783. Passed 12-13-66.)

191.2303 AUTHORITY TO MAKE AND ENFORCE REGULATIONS.

The Administrator is hereby charged with the enforcement of the provisions of this chapter, and is hereby empowered, subject to the approval of the Board, 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 re-examination and correction of returns.

(Ord. 5783. Passed 12-13-66.)

191.2304 AUTHORITY TO ARRANGE INSTALLMENT PAYMENTS.

The Administrator is 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 Administrator that, due to certain hardship conditions, he 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 under this chapter.

Failure to make any deferred payment when due, shall cause the total unpaid amount, including penalty and interest, to become payable on demand and the provisions of Sections 191.1701 and 191.1505 shall apply.

(Ord. 5783. Passed 12-13-66.)

191.2305 AUTHORITY TO DETERMINE AMOUNT OF TAX DUE.

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 Administrator may determine the amount of tax appearing to be due the City 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. (Ord. 5783. Passed 12-13-66.)

191.2306 AUTHORITY TO MAKE INVESTIGATIONS.

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

(Ord. 5783. Passed 12-13-66.)

191.2307 AUTHORITY TO COMPEL PRODUCTION OR RECORDS.

The Administrator 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.

(Ord. 5783. Passed 12-13-66.)

191.2308 REFUSAL TO PRODUCE RECORDS.

The refusal to produce books, papers, records, and Federal income tax returns, or the refusal to submit to such examination by any employer or persons 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 chapter or with an order or subpoena of the Administrator authorized hereby shall be deemed a violation of this chapter, punishable as provided in Section 191.1505.

(Ord.5783. Passed 12-13-66.)

191.2309 CONFIDENTIAL NATURE OF INFORMATION; DISCLOSURE OF RETURNS AND RETURN INFORMATION.

(a) 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.

(b) The Administrator is hereby authorized to enter into agreements with the United States Commissioner of the Internal Revenue Service, an Internal Revenue Service District Director, the State of Ohio Tax Commissioner, and the heads of other state and local taxing authorities to provide the disclosure and exchange by the Administrator and each of the aforementioned officials, for tax collection purposes, of returns or return information under jurisdiction of such official. The Administrator is further hereby authorized to pay the costs of services, materials or information rendered.

(c) Any person divulging such information in violation of this section, shall upon conviction thereof, be deemed guilty of a misdemeanor and shall be subject to a fine or penalty of not more than one thousand dollars (\$1,000.00) or imprisoned for not more than six months, or both. Each disclosure shall constitute a separate offense.

(d) In addition to the above penalty, any employee of the City who violates the provisions of this section relative to the disclosures of confidential information shall be guilty of an offense punishable by immediate dismissal. (Ord. 45-92. Passed 7-21-92.)

191.2310 TAXPAYER REQUIRED TO RETAIN RECORDS.

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. 5783. Passed 12-13-66.)

191.2311 AUTHORITY TO CONTRACT FOR CENTRAL COLLECTION FACILITIES.

The City having already authorized the Mayor to enter into an agreement for the establishment of a Regional Council of Governments pursuant to Ordinance 6624, in which Council has organized a municipal tax collection agency known as Regional Income Tax Agency, the Board of Trustees of such Regional Income Tax Agency is authorized to administer and enforce the provisions of this chapter as the agent of the City and the duties and authority of the Administrator hereunder may be performed by the Board of Trustees of such agency through the Administrator of such agency. Provided, however, the Administrator of such agency shall have no authority to abate penalties and interest provided for in Section 191.1501 and Section 191.1502. (Ord. 6695. Passed 2-18-75.)

191.2312 ASSIGNMENT OF ADMINISTRATOR'S DUTIES.

In the event the Mayor, on behalf of the city, enters into an agreement with any other municipal corporation to act as agent of the City for the purpose of administering the income tax laws of the City and of providing a central facility for the collection of the income tax, as provided in Section 191.2311, then all or a part of the duties and authority of the Administrator may be assigned by such agreement to such other municipal corporation. (Ord. 5783. Passed 12-13-66.)

BOARD OF REVIEW**191.2501 BOARD OF REVIEW ESTABLISHED.**

A Board of review, consisting of the Mayor, or a person designated by him, the Director of Law, or an Assistant Director of Law designated by him, and a person appointed by Council is hereby created. The Board shall select, each year for a one-year term, one of its members to serve as Chairman and one to serve as Secretary. 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 191.2309 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 Appeal.

(Ord. 5783. Passed 12-13-66.)

191.2502 DUTY TO APPROVE REGULATIONS AND TO HEAR APPEALS.

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

(Ord. 5783. Passed 12-13-66.)

191.2503 RIGHT OF APPEAL.

Any person dissatisfied with any ruling or decision of the Administrator 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 Administrator, and the board shall, on hearing, have jurisdiction to affirm, reverse or modify any such ruling or decision, or any part thereof.

(Ord. 5783. Passed 12-13-66.)

191.2504 BOARD OF ADJUDICATION ESTABLISHED.

A Board of Adjudication, consisting of the Mayor, or a person designated by him, the Director of Law, or an Assistant Director of Law designated by him, the Director of Finance or a person in the Finance Department designated by the Director of Finance and two citizens appointed by Council is hereby created. The Board shall select, each year for a one-year term, one of its members to serve as Chairman and one to serve as Secretary. A majority of the members of the Board shall constitute a quorum. The Board shall adopt its own procedural rules in accordance with Section 718.11 of the Ohio Revised Code and shall keep a record of its transactions. Any hearing by the Board may be conducted privately and the provisions of Section 191.2309 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 Adjudication.

191.2505 DUTY TO HEAR APPEALS.

The Board shall hear and pass on appeals from any ruling or decision of the Board of Tax Appeals, and, at the request of the taxpayer or Board of Tax Appeals, is empowered to substitute alternate methods of allocation.

191.2506 RIGHT OF APPEALS.

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

OTHER PROVISIONS**191.2701 DECLARATION OF LEGISLATIVE INTENT.**

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 the Commission of the City that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

(Ord. 5783. Passed 12-13-66.)

191.2702 COLLECTION OF TAX AFTER TERMINATION OF CHAPTER.

(a) This chapter shall continue effective insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder and actions and proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all of such taxes levied in the aforesaid period are fully paid and any and all suits and prosecutions for the collection of such taxes or for the punishment of violations of this chapter shall have been fully terminated, subject to the limitations contained in Sections 191.1701, 191.1702, 191.1703, 191.1505, 191.1506 and 191.1507.

(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 191.1101 and 191.1302 as though the same were continuing.

(Ord. 5783. Passed 12-13-66.)