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RESOLUTION NO. 573

A RESOLUTION ESTABLISHING REGULATIONS AND PROCEDURES TO ADMINISTER AND COLLECT THE TAX IMPOSED BY ORDINANCE NO. 507 AC CMS, INCOME ORDINANCE OF THE CITY OF OBERLIN, AND DECLARING AN EMERGENCY.

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF OBERLIN, OHIO, FIVE-SEVENTHS OF THE MEMBERS CONCURRING:

SECTION ONE. The following regulations are hereby adopted as supplementary regulations to Ordinance No. 507.

ARTICLE I-1

DEFINITIONS

For the purpose of these regulations the following terms shall have the definitions hereafter given:

(A) "TAXPAYER" - A person, whether an individual, partnership, limited partnership, corporation, association or other entity, required hereunder to file a return or to pay a tax hereunder.

(B) "ASSOCIATION" - A partnership, limited partnership, or any other form of unincorporated enterprise, owned by two or more persons.

(C) "BUSINESS" - An enterprise, activity, profession or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, limited partnership, corporation, association or any other entity.

(D) "CORPORATION" - A corporation or joint stock association organized under the laws of the United States, the State of Ohio, or any other state, territory, or foreign country or dependency.

(E) "EMPLOYEE" - An individual whose earnings are subject to the withholding of Federal Income Tax or Social Security Tax.

(F) "EMPLOYER" - An individual, partnership, limited partnership, association, corporation, governmental body, unit or agency, or any other entity who or that employs one or more persons on a salary, wage, commission, or other compensation basis.

(G) "NET PROFITS" - The net gain from the operation of a business, profession or enterprise after provision for all costs and expenses incurred in the conduct