

## **SCANNER NOTE:**

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RESOLUTION NO. 650 MS.

A RESOLUTION AMENDING RESOLUTION NO. 573 MS.,  
ARTICLE 3, AND SECTION C OF ARTICLE 5.

BE IT RESOLVED by the Council of the City of Clerks, L. 1967, Ohio, a majority of all members elected thereto occurring:

SECTION 1. Paragraph 1 of Article 3 is hereby amended to read as follows:

"1. On or before April 30, 1966, every taxpayer engaged in any business, the net profits of which are subject in whole or in part to the tax imposed by this Ordinance, shall make and file with the City Auditor a final return on a form furnished by or obtainable from the City Auditor. Thereafter, each such taxpayer, on or before April 30 of each subsequent year, make and file a final return with the City Auditor. Like returns shall be filed at the same time and in the same manner by all persons whose wages, salaries, bonuses, incentive payments, commissions, fees and other compensation received during the preceding taxable year are subject to the tax imposed by the Ordinance. However, where an employee's entire earnings for the year are paid by an employer and the one percent tax thereon has in each instance been withheld and deducted by the employer from the gross amount of the entire earnings of such employee-employer, and where the employer of such employee has filed a report or return in which such employee's entire and only earnings are reported to the City Auditor, and where such employee has no taxable income other than such earnings, it shall not be necessary for such employee to file a return for any taxable year in which such conditions prevailed."

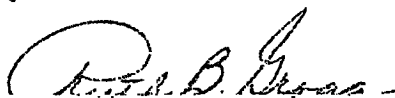
SECTION 2. Paragraph 3 of Article 3 of Resolution No. 573 MS. is hereby amended to read as follows:

"All provisions under the ordinance must be enforced for a period of more than fraud or non-filing, three years from the due date of the return, and for cases of fraud or non-filing, six years from the date the fraud or non-filing occurs."

SECTION 3. This resolution shall be in full force and effect from and after the earliest period allowed by law.

PASSED: 1st reading: 2/8/71  
2nd reading: 2/22/71  
3rd reading: 4/19/71

ATTEST:

  
CLERK OF COUNCIL

  
CHAIRMAN OF COUNCIL

POSTED: 2/16/71