

RESOLUTION NO. 780 CMS

A RESOLUTION AMENDING RESOLUTION 573 CMS ESTABLISHING REGULATIONS AND PROCEDURES TO ADMINISTER AND COLLECT THE TAX IMPOSED BY ORDINANCE NO. 507 AC CMS, INCOME ORDINANCE OF THE CITY OF OBERLIN

BE IT RESOLVED, by the Council of the City of Oberlin, Lorain County, State of Ohio, a majority of all members elected thereto concurring:

SECTION 1. That Article IV-2, Returns of Tax Withheld and Payment, currently reading as follows:

The deduction from salaries, wages, and other compensation required to be made by employers are to begin with compensation earned on and after July 1, 1967. The first return and payment required to be made on account of such deductions shall be made, filed and paid to the City Treasurer between October 1, 1967 and October 31, 1967.

On January 31, 1968, and on each January 31st thereafter, each employer within the City of Oberlin, shall submit to the City Auditor of the City of Oberlin, Ohio, on a form prescribed by the City Auditor, wages and other compensation required to be reported for which a deduction is required by employers, showing the actual compensation paid to each employee, the tax withheld, name and the social security number of each employee.

In the alternative, said employer may file with the City Auditor of Oberlin, Ohio, a copy of its Federal Form No. W-3, "Reconciliation of Income Tax Withheld and Transmittal of Wage and Tax Statement".

Each employer within the City of Oberlin who employs one or more persons on a salary, wage, commission or other compensation basis shall deduct monthly, or more often than monthly, and at the time of the payment of such salary, wage, commission, or other compensation, the tax of one percent of salaries, wages, commissions or other compensation due by the said employer to the said employee and shall make a return and pay to the City Treasurer the amount of taxes so deducted as follows:

For the three (3) months ending March 31st, on or before April 30th;

For the three (3) months ending June 30th, on or before July 31st;

For the three (3) months ending September 30th, on or before October 31st;

For the three (3) months ending December 31st, on or before January 31st.

The reporting periods referred to in the preceding paragraphs are elastic to this extent: The employer will use the same quarterly accounting period for reporting taxes withheld under the Oberlin Income Tax Ordinance as he uses in reporting quarterly taxes withheld to the Federal Government.

Said return shall be on a form prescribed by and obtainable from the City Auditor and shall be subject to the rules and regulations prescribed therefor by the City Auditor. Such employer, in collecting said tax, shall be deemed to hold same until payment is made by such employer to the City of Oberlin as a Trustee for the benefit of the City of Oberlin and any such tax collected by such employer from his employees shall until the same is paid to the City of Oberlin, be deemed a trust fund in the hands of such employer.

For adjustment of errors in returns of tax withheld by employers see Article VI-3 of these Regulations.

be and is hereby amended to read as follows:

The deduction from salaries, wages, and other compensation required to be made by employers are to begin with compensation earned on and after July 1, 1967. The first return and payment required to be made on account of such deductions shall be made, filed and paid to the City Treasurer between October 1, 1967 and October 31, 1967.

On January 31, 1968, and on each January 31st thereafter, each employer within the City of Oberlin, shall submit to the City Auditor of the City of Oberlin, Ohio, on a form prescribed by the City Auditor, wages and other compensation required to be reported for which a deduction is required by employers, showing the actual compensation paid to each employee, the tax withheld, name and the social security number of each employee.

In the alternative, said employer may file with the City Auditor of Oberlin, Ohio, a copy of its Federal Form No. W-3, "Reconciliation of Income Tax Withheld and Transmittal of Wage and Tax Statement".

Each employer within the City of Oberlin who employs one or more persons on a salary, wage, commission or other compensation basis shall deduct monthly, or more often than monthly, and at the time of the payment of such salary, wage, commission, or other compensation, the tax of one percent of salaries, wages, commissions or other compensation due by the said employer to the said employee and shall make a return and pay to the City Treasurer the amount of taxes so deducted as follows:

1. Employers withholding more than \$500.00 per month;
 - (a) For one (1) month ending January 31st, on or before February 27th;
 - (b) For one (1) month ending February 27th, on or before March 31st;
 - (c) For one (1) month ending March 31st, on or before April 30th;
 - (d) For one (1) month ending April 30th, on or before May 30th;
 - (e) For one (1) month ending May 30th, on or before June 30th;
 - (f) For one (1) month ending June 30th, on or before July 31st;
 - (g) For one (1) month ending July 31st, on or before August 31st;
 - (h) For one (1) month ending August 31st, on or before September 30th;
 - (i) For one (1) month ending September 30th, on or before October 31st;
 - (j) For one (1) month ending October 31st, on or before November 30th;
 - (k) For one (1) month ending November 30th, on or before December 31st;
 - (l) For one (1) month ending December 31st, on or before January 31st.
2. Employers withholding less than \$500.00 per month;
 - (a) For the three (3) months ending March 31st, on or before April 30th;
 - (b) For the three (3) months ending June 30th, on or before July 31st;
 - (c) For the three (3) months ending September 30th, on or before October 31st;
 - (d) For the three (3) months ending December 31st, on or before January 31st.

The reporting periods referred to in the preceding paragraphs are elastic to this extent: The employer will use the same monthly or quarterly accounting period for reporting taxes withheld under the Oberlin Income Tax Ordinance as he uses in reporting monthly or quarterly taxes withheld to other taxing agencies.

Said return shall be on a form prescribed by and obtainable from the City Auditor and shall be subject to the rules and regulations prescribed therefor by the City Auditor. Such employer, in collecting said tax, shall be deemed to hold same until payment is made by such employer to the City of Oberlin as a Trustee for the benefit of the

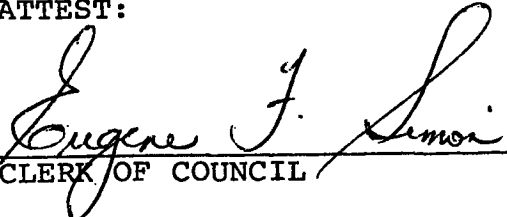
City of Oberlin and any such tax collected by such employer from his employees shall until the same is paid to the City of Oberlin, be deemed a trust fund in the hands of such employer.


For adjustment of errors in returns of tax withheld by employers see Article VI-3 of these Regulations.

SECTION 2. That this Resolution shall take effect at the earliest period allowed by law.

PASSED: 1st Reading -- December 3, 1979
2nd reading - December 17, 1979 (Emergency)

ATTEST:


CLERK OF COUNCIL


CHAIRMAN OF COUNCIL

POSTED: December 18, 1979