

RESOLUTION R01-15 CMS

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

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

SECTION 1. That the following articles of Resolution No. 573 CMS, as amended, are hereby amended to read as follows:

"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. "CITY AUDITOR" - The City Auditor of the City of Oberlin or his designee.
- E. "CITY TREASURER" - The City Treasurer of the City of Oberlin or his designee.
- F. "CORPORATION" - A corporation or joint stock association organized under the laws of the United State, the State of Ohio, or any other state, territory, or foreign country or dependency.
- G. "EMPLOYEE" - An individual whose earnings are subject to the withholding of Federal Income Tax or Social Security Tax.
- H. "EMPLOYER" - An individual, partnership, limited partnership, association, corporation, government body, unit or agency, or any other entity who or that employs one or more persons on a salary, wage, commission, or other compensation

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basis.

- I. "NET PROFITS" - The net gain from the operation of a business, profession, rental income or enterprise after provision for all costs and expenses incurred in the conduct thereof, including reasonable allowance for depreciation, depletion, amortization and reasonable additions to Reserves for Bad Debts, either paid or accrued in accordance with recognized principles of accounting applicable to the method of accounting regularly employed, and without deduction of Federal Taxes based on income, and without deducting taxes imposed by this Ordinance.
- J. "NON-RESIDENT" - An individual, partnership, limited partnership, corporation, association or other entity domiciled outside the City of Oberlin.
- K. "PERSON" - Every natural person, partnership, limited partnership, corporation, fiduciary or association. Whenever used in any clause prescribing and imposing a penalty, the term "Person" as applied to association, shall mean the partners or members, thereof, and as applied to corporation, the officers thereof.
- L. "RESIDENT" - An individual, partnership, limited partnership, corporation, association or other entity domiciled in the City of Oberlin, Ohio.
- M. "OTHER ENTITY" - Any person or unincorporated body not previously named or defined and includes inter alia, fiduciaries located within the City of Oberlin.
- N. "PLACE OF BUSINESS" - 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.

A taxpayer does not have a regular place of business outside Oberlin solely by consigning goods to an independent factor or contractor outside the City for sale.
- O. "BUSINESS ALLOCATION PERCENTAGE" - The average percentage arrived at by applying the formula set forth in Section 2, subsection H of the Ordinance. The "Business Allocation Percentage" is the percentage which may be applied to determine the portion of the entire net profits of a taxpayer to be allocated as having been made within the City of Oberlin within the meaning of the provisions of said Section A.
- P. "ORDINANCE" - Ordinance No. 507 enacted by the Council of the City of Oberlin on April 17, 1967, and any amendments or supplements thereto.

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The singular shall include the plural and the masculine shall include the feminine and the neuter.

ARTICLE III

RETURN AND PAYMENT OF TAX

1. On or before April 15, 1968, 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 shall, 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.
2. In all returns filed hereunder there shall be set forth the aggregate amount of salaries, wages, bonuses, incentive payments, commissions, fees and other compensation received and/or net profits earned (all as hereinbefore defined) by and during the preceding year and subject to said tax, together with such pertinent information as the City Auditor may require.
3. If the return is made for a fiscal year or for any period other than a calendar year, the said return shall be made within one hundred five (105) days from the end of said fiscal year or other period.
4. The return shall also show the amount of the tax imposed by the Ordinance on such earnings, or net profits, or both.
5. The taxpayer making the return shall at the time of filing thereof, pay to the City Treasurer the amount of tax shown to be due and unpaid by the return. If, pursuant to the provisions of Article V-2, the taxpayer has at the time of making such final return overpaid his tax, such taxpayer shall show the amount of overpayment and may in said return either (a) request a refund therefore, or (b) request that the amount thereof be credited against the amount which will be required to be paid by taxpayer on the next succeeding installment of tax which may become due.

For payments in Installments, see Article V-2.

6. Where any portion of the tax otherwise due shall have been deducted at the source and shall have been paid the City Treasurer by the person making the said deduction, a credit equal to the amount so paid shall be deducted from the amount

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shown to be due and only the balance, if any, shall be due and payable at the time of the filing of the said return.

7. Upon written request of the taxpayer, the City Auditor may extend the time for filing the annual return for a period of not more than six months or not more than thirty days beyond any extension requested of and granted by the Bureau of Internal Revenue for filing of the Federal Income Tax Return.”

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

PASSED: 1st Reading - August 20, 2001
2nd Reading - September 4, 2001
3rd Reading - September 17, 2001 (Effective in 30 days)

ATTEST:


CLERK OF COUNCIL


CHAIR OF COUNCIL

POSTED: September 18, 2001

EFFECTIVE DATE: September 18, 2001