

	TITLE NINE - Taxation
Chap. 181.	Income Tax.
Chap. 185.	Motor Vehicle License Tax.

CHAPTER 181
Income Tax

181.01	Purpose.	181.10	Interest and penalties.
181.02	Definitions.	181.11	Collection of unpaid taxes and refunds of overpayments.
181.03	Imposition of tax.	181.12	Board of Review.
181.04	Effective period.	181.13	Allocation of funds.
181.05	Return and payment of tax.	181.14	Credit for tax paid another Municipality.
181.06	Collection at source.	181.15	Severability.
181.07	Declarations.	181.16	Collection of tax after termination of ordinance.
181.08	Duties of the Commissioner.	181.17	Reporting of rental units.
181.09	Investigative powers of the Commissioner; penalty for divulging confidential information.	181.18	Penalty.

CROSS REFERENCES

Payroll deductions - see Ohio R.C. 9.42
Municipal income taxes - see Ohio R.C. Ch. 718
State income tax - see Ohio R.C. Ch. 5747

181.01 PURPOSE.

To provide funds for the purposes of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvement of the City there shall be, and is hereby levied a tax on salaries, wages, commissions and other compensation, and on net profits as hereinafter provided.
(Ord. 61-45. Passed 12-28-61.)

181.02 DEFINITIONS.

As used in this chapter, the following words shall have the meaning ascribed to them in this section, except as and if the context clearly indicates or requires a different meaning.

- (a) "Association" means a partnership, limited partnership, or any other of unincorporated enterprise, owned by two or more persons.
- (b) "Board of Review" means the Board created by and constituted as provided in Section 181.12 of this Chapter.
- (c) "Business" means an 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.

- (d) "Commissioner" means the individual designated by this chapter, whether appointed or elected, to administer and enforce the provisions of this chapter.
- (e) "Corporation" means a corporation or joint stock association organized under the laws of the United States, the State of Ohio, or any state, territory, or foreign country or dependency.
- (f) "Employee" means one who works for wages, salary, commissions or other type of compensation in the service and under the control of an employer.
- (g) "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 compensation basis.
- (h) "Fiscal year" means an accounting period of twelve months or less ending on any day other than December 31.
- (i) "Gross receipts" means the total income from any source whatsoever.
- (j) "Municipal Corporation" shall mean a City or Village formed under the Constitution of the State of Ohio, Article XVIII, or any other City or Village formed under the laws of another State. "Municipal Corporation" shall not include any other Political Subdivision including but not limited to Townships, Counties, School Districts, Joint Districts, or other entities created by the State of Ohio or another State which is not classified as a City or a Village. "Municipality" or "City" shall mean the City of Deer Park, Hamilton County, Ohio.
- (k) "Net profits" means the net gain from the operation of a business, profession, or enterprise 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, otherwise adjusted to the requirements of this chapter.
- (l) "Nonresident" means a person, whether a natural person, sole proprietorship, partnership, association, corporation or any other form business entity, domiciled outside the Municipality.
- (m) "Nonresident unincorporated business entity" means any unincorporated business entity not having an office or place of business within the City.
- (n) "Person" means every natural person, partnership, fiduciary, association, corporation or any other form of business entity. Whenever used in any provision or section of this Chapter prescribing or 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.
- (o) "Place of business" means any place of work, including an office, factory, warehouse, retail establishment, facility, premises or any space which is occupied, used, or maintained by the Taxpayer for carrying on any business activity, either directly by the Taxpayer or through an employee or agent of the Taxpayer.
- (p) "Resident" means a natural person, sole proprietorship, partnership, association, corporation or any other form of business entity domiciled in the Municipality.
- (q) "Resident unincorporated business entity" means an unincorporated business entity having an office or place of business within the Municipality.

- (r) "Taxable income" means wages, salaries and other compensation paid by an employer or employers before any deductions and/or the net profits from the operation of a business, profession or other enterprise or activity adjusted in accordance with provisions of this chapter.
- (s) "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.
- (t) "Taxpayer" means a person, whether a natural person, sole proprietorship, partnership, association, or any corporation or any other form of business entity, required by this Chapter to file a tax return or to pay a tax to the Municipality.
- (u) The singular shall include the plural, and the masculine shall include the feminine and the neuter. (Ord. 99-47. Passed 12-27-99.)

181.03 IMPOSITION OF TAX.

(a) As subject to the provisions of Section 181.15, an annual tax for the purposes specified in Section 181.01 hereof shall be imposed on and after July 1, 1977, at the rate of one and one-half percent (1 ½ %) per annum upon the following:

- (1) On all salaries, wages, including sick and vacation pay, commissions and any other form of compensation earned during the effective period of this Chapter by residents of the City.
- (2) On all salaries, wages, including sick, vacation, severance, and any pay as part of an employee buyout or wage continuation plan, commissions and any other form of compensation earned during the effective period of this Chapter by nonresidents for work or services performed or rendered within the City.
- (3) A. On the portion attributable to the City of the net profits earned during the effective period of this chapter of all resident unincorporated businesses, professions or other entities, derived from sales made, work done, services performed or rendered and business or other activities conducted in the City.
B. On the portion of the distributive share of the net profits earned during the effective period of this chapter 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.
- (4) A. On the portion attributable to the City of the net profits earned during the effective period of this chapter of all nonresident unincorporated businesses, professions or other entities, derived from sales made, work done or services performed or rendered and business or other activities conducted in the City, whether or not such unincorporated business entity has an office or place of business in the City.
B. On the portion of the distributive share of the net profits earned during the effective period of this chapter of a resident partner or owner of a nonresident unincorporated business entity not attributable to the City and not levied against such unincorporated business entity.

- (5) On the portion attributable to the City of the net profits earned during the effective period of this chapter 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.

(b) Allocation of net profits, where a taxpayer conducts a business both within and outside the Municipality, the portion of the entire net profits of such business to be allocated as having been made within the Municipality shall be determined as follows:

- (1) From the records of such business, if such records disclose with reasonable accuracy and reliability that portion of net profits attributable to the business activity conducted within the Municipality; or
- (2) In the event such taxpayer has no reasonably accurate and reliable records showing net profits from the business activity conducted within the Municipality, subject to the provisions of subsection (d)(2) herein, such allocation shall be determined as follows. Multiply the entire net profits of the business by a business allocation percentage to be determined by:
 - A. Ascertaining the percentage which the average net book value of the real and tangible personal property owned or used in the business and situated within the Municipality, during the period covered by the return, is of the average net book value of all the real and tangible personal property owned or used in business, wherever situated, during such period.
 - B. Ascertaining the percentage which the gross receipts of the business from sales made and services performed in the Municipality, during the period covered by the return, are of the total gross receipts from all sales and services, wherever made or performed, during such period.
 - C. Ascertaining the percentage which the total wages, salaries, commissions and other compensation paid, during the period covered by the return, to employees for services performed in the Municipality is of the total wages, salaries, commissions and other compensation paid during such period to all employees within and outside the Municipality.
 - D. Adding together the percentages determined in accordance with subsections (b)(2)A., B., and C. herein, or such of the aforesaid percentages as are applicable to particular taxpayer, and dividing the total so obtained by the number of percentages used in deriving such total.
- (3) Any factor is applicable to the formula set forth within this subsection even though it may be allocable entirely in or outside the Municipality.
- (4) In the event a just and equitable result cannot be obtained under the formula provided for within this subsection, the Tax Commissioner, upon application of the taxpayer, shall have the authority to substitute other factors or methods calculated to effect a fair and proper allocation. Should the taxpayer object to or disagree with any such Tax Commissioner determination, an appeal may be filed with the Board of Review which shall have the power to adjust, modify, or overrule such decision by the Tax Commissioner.

- (c) Operating Loss Carry Forward.
- (1) The portion of a net operating loss sustained in any taxable year subsequent to January 1, 1960, allocable to the City may be applied against the portion of the profit of succeeding year(s) allocable to the City, until exhausted but in no event for more than five years. No portion of a net operating loss shall be carried back against net profits of any prior year.
 - (2) The portion of a net operating loss sustained shall be allocated to the City in the same manner as provided herein for allocating net profits to the City.
 - (3) The Commissioner shall provide by Rules and Regulations the manner in which such net operating loss carry-forward shall be determined.
- (d) Consolidated Returns.
- (1) Filing of consolidated returns may be permitted or required in accordance with Rules and Regulations prescribed by the Commissioner.
 - (2) 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 Commissioner shall require such additional information as he may deem necessary to ascertain whether net profits are properly allocated to the City. If the Commissioner finds 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.
- (e) Exception. The tax provided for herein shall not be levied upon the military pay or allowance of members of the armed forces of the United States, or upon the net profits of any civic, charitable, religious, fraternal or other organization specified in Ohio R.C. 718.01 to the extent that such net profits are exempted from municipal income taxes under such section. (Ord. 99-47. Passed 12-27-99.)

181.04 EFFECTIVE PERIOD.

The tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation, and with respect to the net profits of business, professions or other activities earned from July 1, 1977, until this chapter is revoked. (Ord. 77-08. Passed 3-31-77.)

181.05 RETURN AND PAYMENT OF TAX.

(a) Each taxpayer except as herein provided, shall, whether or not a tax be due thereon, make and file a return on or before April 15, of the year following the effective date of this section, and on or before April 15, 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. The Commissioner is hereby authorized to provide by regulation that the return of an employer or employers, showing the

amount of tax deducted by such employer or employers from the salaries, wages, commissions or other compensation of an employee, and paid by him or them to the Commissioner shall be accepted as the return required by any employee whose sole income, subject to tax under this chapter, is such salary, wages, commissions, or other compensation.

(b) The return shall be filed with the Commissioner on a form or forms furnished by or obtainable upon request from such Commissioner or a generic form setting forth:

- (1) 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 preceding year and subject to the tax.
 - (2) The amount of tax imposed by this chapter on such earnings and profits; and
 - (3) Such other pertinent statements, information returns, or other information as the Commissioner may require.
- (Ord. 04-26. Passed 10-25-04.)

(c) The Commissioner 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 Commissioner 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.

- (d)
- (1) The taxpayer making a return shall, at the time of the filing thereof, pay to the Commissioner the amount of taxes shown as due thereon; provided, however, that where any portion of the tax so due shall have been deducted at the source pursuant to the provisions of Section 181.06, or where any portion of the tax shall have been paid by the taxpayer pursuant to the provisions of Section 181.07, where an income tax has been paid another municipality, credit for the amount so paid in accordance with Section 181.14 hereof, 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.
 - (2) 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.
 - (3) Net business losses cannot offset W-2 wages, salaries, or other compensation. A taxpayer with two or more unincorporated business activities can offset them against each other to arrive at overall net profit or loss.

- (e) (1) 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 and/or limitations contained in Sections 181.11 and 181.14. Such amended returns shall be on a form obtainable on request from the Commissioner. A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the original return.
- (2) 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. 99-47. Passed 12-27-99.)

181.06 COLLECTION AT SOURCE.

(a) Withholding by Employer. Each employer within, or doing business within, the Municipality who employs one or more persons on a salary, wage, commission or other compensation basis shall deduct, at the time of the payment of such salaries, wages, commissions or other compensation, the tax of one and one-half percent (1 ½ %) of the gross salaries, wages, commissions or other compensation due by such employer to each such employee and shall, beginning with the first quarter in 1994, make a return and pay to the Tax Commissioner the amount of taxes so deducted according to the hereinafter set forth payment schedule. Such return shall be on a form or forms prescribed by or acceptable to the Tax Commissioner and shall be subject to the rules and regulations prescribed therefor by the Tax Commissioner.

- (1) Monthly payments of taxes withheld shall be made by an employer if the taxes deducted in the prior calendar year were more than five thousand dollars (\$5,000) or if such deductions otherwise normally exceed five hundred dollars (\$500.00) per month. Such payments shall be made to the Municipality no later than the last day of the following month.
- (2) All employers not required to make monthly payments of taxes withheld shall make quarterly payments no later than the last day of the month following each calendar quarter. However, each employer shall be permitted to remit to the Tax Commissioner the taxes he has withheld from his employees during the immediate preceding month.

(b) Employer Considered as Trustee. Each employer in collecting such tax shall be deemed to hold the same, until payment is made by such employer to the Municipality, as a trustee for the benefit of the Municipality, and any such tax collected by such employer from his employees shall, until the same is paid to the Municipality, be deemed a trust fund in the hands of such employer. Each employer shall be liable for the payment of the tax required to be deducted and withheld, whether or not such tax, in fact, has been withheld.

(c) Corporate Officers Personal Liability. It shall be the responsibility, jointly and severally, of the president and treasurer of each corporation, and person in charge of the employer's place of business within the Municipality if the president and treasurer are not residents of Hamilton County, Ohio, required to withhold the tax from wages of its employees under this section, to see that all such taxes so withheld are paid to the Municipality in

accordance with the provisions of this section. In the event taxes withheld by a corporation from the salaries of its employees are not paid to the Municipality in accordance with the provisions of this section, the president, treasurer and such person in charge of such corporation shall each be criminally liable under the provisions of Section 181.99. (Ord. 94-13. Passed 2-28-94.)

181.07 DECLARATIONS.

(a) Every person who anticipates any taxable income which is not subject to Section 181.06 hereof, or who engages in any business, profession, enterprise, or activity subject to the tax imposed by Section 181.03 hereof shall file a declaration setting forth such estimated income or the estimated profit or loss from such business activity together with the estimated tax due thereon, if any provided however, if a person's income is wholly from which the tax will be withheld and remitted to the City in accordance with Section 181.06 hereof, such person need not file a declaration.

- (b) (1) Such declaration shall be filed on or before April 15, of each year during the life of this chapter, or within four months of the date the taxpayer becomes subject to the tax for the first time.
- (2) Those taxpayers reporting on a fiscal year basis shall file a declaration within four months after the beginning of each fiscal year or period.
- (c) (1) Such declaration shall be filed upon a form furnished by, or obtainable from, the Commissioner, provided however, credit shall be taken for the City tax to be withheld from any portion of such income. In accordance with the provisions of Section 181.14 hereof, credit may be taken for tax to be paid or to be withheld and remitted to another taxing municipality.
- (2) The original declaration, or subsequent amendment thereof, may be increased or decreased on or before any subsequent quarterly payment date as provided for herein.

(d) Such declaration of estimated tax for individuals that are to be paid the City shall be accompanied by payment of twenty-two and one-half percent (22.5%) of the estimated tax by April 30th. Subsequent estimated payments shall be paid as follows: forty-five percent (45%) by July 31st, sixty-seven percent (67%) by October 31st, and ninety percent (90%) by January 31st. 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.

(e) On or before the fifteenth day of the fourth month (April 15) 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 181.05. (Ord. 04-26. Passed 10-25-04.)

181.08 DUTIES OF THE COMMISSIONER.

- (a) (1) The Commissioner shall receive the tax imposed by this chapter in the manner prescribed herein from the taxpayer, keep an accurate record thereof; and report all moneys so received.
- (2) The Commissioner shall enforce payment of all taxes owed the City, keep accurate records for a minimum of five years showing the amount due from each taxpayer required to file a declaration and/or make any return, including taxes withheld, and show the dates and amounts of payment thereof.

(b) The Commissioner is hereby charged with the enforcement of the provisions of this chapter, and is hereby empowered, subject to the approval of the Board of Review, to adopt and promulgate and to enforce rules and regulations relating to any matter or thing pertaining to the collection of taxes and administration and enforcement of the provisions of this chapter, including provisions for re-examination and correction of returns.

(c) 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 Commissioner 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.

(d) Subject to the consent of the Board of Review or pursuant to regulations approved by the Board, the Commissioner shall have the power to compromise any interest or penalty, or both, imposed by Section 181.10. (Ord. 61-45. Passed 12-28-61.)

181.09 INVESTIGATIVE POWERS OF THE COMMISSIONER; PENALTY FOR DIVULGING CONFIDENTIAL INFORMATION.

(a) The Commissioner, or any authorized employee, is hereby authorized to examine the books, papers, records and Federal income tax return of any employer or of any taxpayer or person subject to, or who the Commissioner 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, 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 Commissioner, or his duly authorized agent or employee, the means, facilities and opportunity for making such examinations and investigations as are hereby authorized.

(b) The Commissioner 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 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.

(c) The refusal to produce books, papers, records and Federal income tax returns, or the refusal to submit to such examination by any employer or person subject or presumed to be subject to the tax or by any officer, agent or employee or a person subject to the tax or required to withhold tax or the failure of any person to comply with the provisions of this section or with an order or subpoena of the Commissioner authorized hereby shall be deemed a violation of this chapter, punishable as provided in Section 181.99.

(d) Any information gained as the result of any return, 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. Any person divulging such information in violation of this chapter shall, upon conviction thereof, be deemed guilty of a misdemeanor and shall be subject to a fine or penalty of not more than five hundred dollars (\$500.00) or imprisoned for not more than six months, or both. Each disclosure shall constitute a separate offense. In addition to the penalty, any employee of the City who violates the provisions of this section relative to the disclosure of confidential information shall be guilty of an offense punishable by immediate dismissal.

(e) 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. 61-45. Passed 12-28-61.)

181.10 INTEREST AND PENALTIES.

(a) If any taxpayer or employer required to file a return fails to make and file the return by the dates prescribed therein, including any extension of time granted by the Tax Commissioner, whether or not a tax is due, unless it is shown that the failure is due to reasonable cause, and not to willful neglect, a penalty of not less than fifty dollars (\$50.00) shall be assessed by the Tax Commissioner. (Ord. 92-37. Passed 12-14-92.)

(b) If any employer or taxpayer fails to pay the amount of tax required to be paid by the dates described therein, unless it is shown that the failure is due to reasonable cause and not willful neglect, the higher of twenty-five dollars (\$25.00) or five percent (5%) of the tax required to be shown on the return shall be assessed by the Tax Commissioner for each month or fraction thereof elapsing between the date prescribed for payment, including extensions, and the date of payment, up to twenty-five percent (25%) of the tax. In addition, the taxpayer will be liable for interest on the unpaid taxes. Such interest shall be equal to the rate established by the Internal Revenue Service. For purposes of this section the tax required to be shown on the return shall be reduced by the amount of any part of the tax which is paid on or before the date, including extensions thereof, prescribed for filing the return. (Ord. 84-43. Passed 12-27-84.)

(c) A penalty shall not be assessed on an additional tax assessment made by the Commissioner when a return has been filed in good faith and the tax paid thereon within the time prescribed by the Commissioner; 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 additional tax is paid within three months after final determination of the Federal tax liability.

(d) Upon recommendation of the Commissioner, the Board of Review may abate such penalty or interest, or both, upon an appeal from the refusal of the Commissioner to recommend abatement of penalty and interest, the Board may nevertheless abate penalty or interest or both.

181.11 COLLECTION OF UNPAID TAXES AND REFUNDS OF OVERPAYMENTS.

(a) 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, omission of a substantial portion of income subject to this tax, or 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 the 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 Commissioner shall be one year from the time of the final determination of the Federal tax liability.

(b) Taxes erroneously paid shall not be refunded unless a claim for refund is made within three years from the date on which such payment was made or the return was due or within the three months after the final determination of the Federal tax liability, whichever is later.

- (c) Amounts of less than one dollar (\$1.00) shall not be collected or refunded.

181.12 BOARD OF REVIEW.

(a) There shall be a Board of Review which shall consist of three (3) members, each of whom shall be appointed by the Deer Park City Council, or at the direction of Council, one or more such members may be appointed by the Mayor. 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 provisions of Section 181.09 with reference to the confidential character of information required to be disclosed by this Chapter shall apply to such matters as brought before the Board on appeal.

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

(c) Any person dissatisfied with a ruling or decision of the Commissioner which is made under the authority conferred by this chapter may appeal therefrom to the Board of Review within thirty days from announcement of such ruling or decision by the Commissioner, and the Board shall, on hearing have jurisdiction to affirm, reverse or modify any such ruling or decision, or any part thereof. (Ord. 99-47. Passed 12-27-99.)

181.13 ALLOCATION OF FUNDS.

The funds collected under the provisions of this chapter shall be placed in the "Earned Income Tax Fund" and shall be applied for the following purposes, and in the following order, to wit:

- (a) Such part thereof as shall be necessary to defray all cost of collecting taxes levied by this chapter and the cost of administering and enforcing the provisions hereof.
- (b) Such part thereof, to be determined later, as is necessary for the purpose of paying any refunds payable under this chapter.
- (c) The balance of the funds so collected shall be used for such specific purposes as Council may appropriate moneys for from this Fund, including without limitation, the appropriation of funds for general municipal operations and debt retirement, extension, enlargement or improvement of municipal services and facilities, street improvement and repairs and permanent improvements. (Ord. 61-45. Passed 12-28-61.)

181.14 CREDIT FOR TAX PAID ANOTHER MUNICIPALITY.

(a) Every natural taxpayer residing in a Municipal Corporation who receives net profits, salaries, wages, commissions or other personal service compensation for work done or services performed or rendered outside of the Municipal Corporation, if it be made to appear that he has paid a Municipal Corporation income tax on the same income taxable under this chapter to another Municipal Corporation, shall be allowed a credit against the tax imposed by this chapter of the amount so paid by him or on his behalf to such other Municipal Corporation. The credit shall not exceed one and one-half percent (1.5%) of the tax assessed by this Chapter on such income tax earned in such other Municipal Corporation or Municipal Corporations where such tax is paid.

(b) A claim for refund or credit under this section shall be made in such manner as the Commissioner may provide by regulation.
(Ord. 07-12. Passed 5-14-07.)

181.15 SEVERABILITY.

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 Council that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.
(Ord. 61-45. Passed 12-28-61.)

181.16 COLLECTION OF TAX AFTER TERMINATION OF ORDINANCE.

(a) This chapter shall continue effective insofar as the levy of taxes is concerned through the effective period of this chapter and insofar as the collection of taxes levied hereunder the actions of 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 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 181.11 and 181.99.

(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 181.05 and 181.06 as though the same were continuing. (Ord. 61-45. Passed 12-28-61.)

181.17 REPORTING OF RENTAL UNITS.

(a) Persons who are the property owners of record of real estate located in the City and who rent, lease, or sublease apartments, condominiums, rooms or any other form of rental or leasable property, dwellings, or units to one or more persons who are occupants of the rented, leased, or subleased property, shall file a Landlord/Occupant report with the Deer Park Tax Commissioner's office on or before May 31, and November 30, of each calendar year. Such Landlord/Occupant report shall be submitted in a form prescribed by the Deer Park Tax Commissioner and shall be subject to any rules and regulations promulgated by the Deer Park Tax Commissioner. In the Landlord/Owner report, the property owner of record, shall provide the following information for all occupants older than thirteen years of age: each occupant's full name, the occupant's address and telephone number at the rented, leased, or subleased property; the occupant's business or work telephone number and address; the date the occupant first rented, leased, or subleased the property; the date the occupant vacated the property or whether the occupant currently remains at the property; and such additional information as deemed necessary by the Deer Park Tax Commissioner for compiling adequate and proper tax records.

(b) Whoever violates any provision of this section is guilty of a minor misdemeanor punishable by a maximum fine of up to one hundred dollars (\$100.00) for the first offense, and shall be guilty of a misdemeanor of the first degree, punishable by a maximum fine of one thousand dollars (\$1,000.00) and maximum term of imprisonment of six months, for each subsequent offense. (Ord. 96-30. Passed 5-13-96.)

181.99 PENALTY.

(a) No person shall:

- (1) Fail, neglect or refuse to make any return or declarations required by this chapter; or
- (2) Make any incomplete, false or fraudulent return; or
- (3) Fail, neglect or refuse to pay tax, penalties or interest imposed by this chapter; or
- (4) Fail, neglect or refuse to withhold the tax from his employees or remit such withholding to the Commissioner; or
- (5) Refuse to permit the Commissioner or any duly authorized agent or employee to examine his books, papers, records and Federal income tax returns relating to the income or net profits of a taxpayer; or
- (6) Fail to appear before the Commissioner 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 Commissioner; or
- (7) Refuse to disclose to the Commissioner any information with respect to the income or net profits of a taxpayer; or
- (8) Fail to comply with the provisions of this chapter or any order or subpoena of the Commissioner authorized hereby; or
- (9) 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
- (10) Fail to use ordinary diligence in maintaining proper records of employee's resident addresses, total wages paid, City tax withheld, or knowingly give the Commissioner false information; or
- (11) Attempt to do anything whatever to avoid payment of the whole or any part of the tax, penalties or interest imposed by this Chapter. Whoever violates any provision of this subsection shall be guilty of a misdemeanor of the first degree.

(b) All prosecutions under this section must be commenced within three years from the time of the offense complained of except in the case of failure to file a return or in the case of filing a false or fraudulent return, in which event the limitation of time within which prosecution must be commenced shall be six years from the date the return was due or the date the false or fraudulent return was filed.

(c) 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 tax.
(Ord. 61-45. Passed 12-28-61.)