

ORDINANCE NO. 1986-386

Levying a tax to provide funds for the purposes of general municipal operation, maintenance of equipment, extension, enlargement and improvement of municipal services and facilities and capital improvements, on all salaries, wages, commissions and other compensation earned by residents of this municipality; on all salaries, wages, commissions, and other compensation earned by nonresidents of this municipality; for work done or services performed or rendered in this municipality; on the net profits earned on all businesses, professions or other activities conducted by residents of this municipality; on the net profits earned on all businesses, professions or other activities conducted in this municipality by nonresidents, and on the net profits earned by all corporations doing business in this municipality as the result of work done or services performed or rendered in this municipality; requiring the filing of returns and furnishing of information by employers and all those subject to said tax; imposing on employers the duty of collecting the tax at the source and paying the same to this municipality; providing for the administration, collection and enforcement of said tax; declaring violation thereof to be a misdemeanor and imposing penalties therefor.

BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF BOLIVAR THAT:

SECTION 1. Purpose

To provide funds for the purposes of general municipal operation, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements of this municipality there shall be, and is hereby levied, a tax on salaries, wages, commissions, and other compensation, and on net profits as hereinafter provided.

SECTION 2. Definitions

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

Administrator - The individual designated by the ordinance, whether appointed or elected, to administer and enforce the provisions of the ordinance.

Association - A partnership, limited partnership, or any other form of unincorporated enterprise, owned by two or more persons.

Board of Review - The board created by and constituted as provided in §13 of this ordinance.

Business - 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, including but not limited to the renting or leasing of property, real, personal, or mixed, and including a transient business.

Corporation - A corporation or joint stock association organized under the laws of the United States, and the State of Ohio, or any other state, territory, or foreign country or dependency.

Employee - One who works for wages, salary, commission, or other type of compensation in the service of an employer.

Employer - 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.

Fiscal Year - An accounting period of twelve (12) months or less ending on any day other than December 31st.

Gross Receipts - The total income from any source whatsoever.

Net Profits - A net gain from the operation of a business, profession, enterprise, or other activity after provision for all ordinary, reasonable, 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 ordinance, federal, state, and other taxes based on income exclusive of the amount of Ohio franchise tax computed on the net worth basis; and in the case of an association, without deduction of salaries paid to partners, and other owners; and otherwise adjusted to the requirements of this ordinance.

Nonresident - An individual domiciled outside this municipality.

Nonresident Unincorporated Business Entity - an unincorporated business entity not having an office or place of business within this municipality.

Person - Every natural person, partnership, fiduciary, association, or corporation. Whenever used in any clause prescribing and 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.

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.

Resident - An individual domiciled in this municipality.

Resident Unincorporated Business Entity - An unincorporated business entity having an office or place of business within this municipality.

Taxable Income - 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 the provisions of the ordinance.

Taxable Year - The calendar year, or the fiscal year upon the basis of which net profits are to be computed under this ordinance 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.

Taxpayer - A person, whether an individual, partnership, association, or any corporation, or other entity, required hereunder to file a return or pay a tax.

Transient Business - Any nonresident business entity which carries on business activities within the Village of Bolivar for periods of time not exceeding thirty (30) consecutive days.

Forms of Words - The singular shall include the plural, and the masculine shall include the feminine and the neuter.

### SECTION 3. Imposition of Tax

A. Subject to the provisions of §16 of this ordinance, an annual tax for the purposes specified in §1 hereof shall be imposed on and after July 1, 1986, until June 30, 1988, at the rate of one (1) percent per annum upon the following:

1. On all salaries, wages, commissions, and other

compensation, including but no limited to income derived from gaming, wagering, lotteries, or other schemes or games of chance, earned during the effective period of the ordinance by residents of this municipality.

2. On all salaries, wages, commissions, and other compensation earned during the effective period of the ordinance by nonresidents for work done or services performed or rendered in this municipality.

3. (a) On the portion attributable to this municipality of the net profits earned during the effective period of this ordinance 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 this municipality.

(b) On the portion of the distributive share of the net profits earned during the effective period of this ordinance of a resident partner or owner of a resident unincorporated business entity not attributable to this municipality and not levied against such unincorporated business entity by this municipality.

4. (a) On the portion attributable to this municipality of the net profits earned during the effective period of this ordinance 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 this municipality, whether or not such unincorporated business entity has an office or place of business in this municipality.

(b) On the portion of the distributive share of the net profits earned during the effective period of this ordinance of a resident partner or owner of a nonresident unincorporated business entity not attributable to this municipality and not levied against such unincorporated business entity by this municipality.

5. On the portion attributable to this municipality, of the net profits earned during the effective period of this ordinance of all corporations derived from sales made, work done, services performed or rendered, and business or other activities conducted in this municipality, whether or not such corporations have an office or place of business in this municipality.

B. The portion of the net profits attributable to this municipality of a taxpayer conducting a business, profession, or other activity both within and without the boundaries of this municipality shall be determined as provided in RC 718.02 and in accordance with the rules and regulations adopted by the Administrator pursuant to this ordinance.

#### C. Operating Loss Carry Forward

1. The portion of a net operating loss sustained in any taxable year subsequent to the effective date of this ordinance, allocable to this municipality may be applied against the portion of the profit of succeeding year(s) allocable to this municipality, until exhausted but in no event for more than five (5) taxable 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 this municipality in the same manner as provided herein for allocating net profits to this municipality.

3. The Administrator 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, required, or denied in accordance with rules and regulations prescribed by the Administrator.

2. In the case of a corporation that carries 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 this municipality constituting a portion only of its total business, the Administrator shall require such additional information as he may deem necessary to ascertain whether the net profits are properly allocated to this municipality. If the Administrator finds net profits are not properly allocated to this municipality 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 this municipality.

#### E. Exception

The tax provided for herein shall not be levied upon the military pay or allowances 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 RC 718.01 to the extent that such net profits are exempted from municipal income taxes under said section.

#### SECTION 4. 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 businesses, professions, or other activities earned on and after July 1, 1986 until June 30, 1988.

#### SECTION 5. 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 30 of the year following the effective date of this ordinance, and on or before April 30 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 (4) months from the end of such fiscal year or period. The Administrator is hereby authorized to provide by regulation that the return of an employer or employers, showing the amount of tax deducted by said employer or employers from the salaries, wages, commissions, or other compensation of an employee, and paid by him or them to the Administrator shall be accepted unless otherwise specified as the return required of any employee whose sole income, subject to tax under this ordinance, is such salary, wages, commissions, or other compensation.

B. The return shall be filed with the Administrator on a form or forms furnished by or obtainable upon request from such Administrator 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 ordinary, reasonable, and necessary expenses incurred in the acquisition of such gross income earned during the preceding year and subject to said tax;

2. The amount of the tax imposed by this ordinance on such earnings and profits; and

3. Such other pertinent statements, information

returns, or other information as the Administrator may require.

C. The Administrator may extend the time for filing of the annual return upon the request of the taxpayer for a period not to exceed six (6) months, or one (1) month beyond any extension requested of or granted by the Internal Revenue Service for the filing of the federal income tax return. The Administrator 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 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 Administrator 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 §6 of this ordinance, or where any portion of said tax shall have been paid by the taxpayer pursuant to the provisions of §7 of this ordinance, or where an income tax has been paid to another municipality, credit for the amount so paid in accordance with §15 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 said return.

2. A taxpayer who has overpaid the amount of tax to which this municipality is entitled under the provisions of this ordinance 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.

E. 1. Amended returns: 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 §11 and §15. Such amended returns shall be on a form obtainable on request from the Administrator. 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 (3) months from the final determination of any federal tax liability affecting the taxpayer's tax liability to this municipality, such taxpayer shall make and file an amended return showing income subject to the income tax of this municipality 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.

#### SECTION 6. Collection At Source

A. In accordance with rules and regulations prescribed by the Administrator, and except as provided in Paragraph D below, each employer within or doing business within this municipality shall deduct at the time of the payment of such salary, wage, commission, or other compensation, the tax of one percent of the gross salaries, wages, commissions, or other compensation due by the employer to the employee or the tips or gratuities reported to the employer by each employee for social security or federal income tax purposes and shall on or before the last day of the month following the close of each calendar quarter make a return and pay to the Administrator the amount of taxes so deducted. The returns shall be on a form or forms prescribed by or acceptable to the Administrator and shall be subject to the rules and regulations prescribed therefor by the Administrator. Such employer shall be liable for the payment of the tax required to be deducted and withheld, whether or not such taxes have in fact been withheld.

B. Such employer in collecting the tax shall be deemed to hold the same, until payment is made by such employer to this

municipality, as a trustee for the benefit of this municipality and any such tax collected by such employer from his employees, shall, until the same is paid to this municipality, be deemed a trust fund in the hands of such employer.

C. On or before January 31, of each year beginning with the year 1987, each employer shall file a withholding return setting forth the names and addresses of all employee from whose compensation the tax was withheld during the preceding calendar year and the amount of tax withheld from his employees and such other information as may be required by the Administrator. All payments not subject to withholding shall be reported on a form required by the Administrator.

D. The Tax Administrator for good cause may require immediate returns and payments to be submitted to his office. Prior to commencement of business activities, each transient business entity shall file with the Administrator, on forms provided by the Administrator, an estimated return to include the estimated taxable income to be paid by said entity and the estimated taxable income of the business entity itself, arising out of business activity in the municipality. Such transient business entity shall deposit with the municipality a sum equal to one hundred ten percent (110%) of the tax payable based upon such estimated return. Within twenty-four hours of the conclusion of business activity in the municipality, each transient business shall file a return setting forth actual taxable income paid by the entity and received by the entity, together with all municipal income tax withheld from employees and all municipal income tax owed by the business entity. If the deposit exceeds the amount of taxes to be paid to the municipality, the balance shall be refunded to the business entity within fourteen days of the filing of the actual return.

#### SECTION 7. Declarations

A. Every person who anticipates any taxable income which is not subject to §6 hereof, or who engages in any business, profession, enterprise, or activity subject to the tax imposed by §3 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 wages from which the tax will be withheld and remitted to this municipality in accordance with §6 hereof, such person need not file a declaration.

B. 1. Such declaration shall be filed on or before April 30 of each year during the life of this ordinance, or within four (4) months of the date the taxpayer becomes subject to tax for the first time.

2. Those taxpayers reporting on a fiscal year basis shall file a declaration within four (4) 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 Administrator, provided, however, credit shall be taken for this municipality's income tax to be withheld from any portion of such income. In accordance with the provisions of §15 hereof, credit may be taken for tax to be paid to or to be withheld and remitted from any portion of such income. In accordance with the provisions of §15 hereof, credit may be taken for tax to be paid to or to be withheld and remitted to another taxing municipality.

2. The original declaration (or any subsequent amendment thereof) may be increased or decreased on or before any subsequent quarterly payment date and provided herein.

D. Such declaration of estimated tax to be paid this municipality shall be accompanied by a payment of at least one-

fourth (1/4) of the estimated annual tax and at least a similar amount shall be paid on or before the last day of the sixth, ninth, and thirteenth months after the beginning of the taxable year. 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 last day of the fourth month of the year following that for which such declaration or amended declaration was filed, an annual return shall be filed with any balance which may be due this municipality shall be paid therewith in accordance with the provisions of §5 hereof.

#### SECTION 8. Duties of the Administrator

A. 1. It shall be the duty of the clerk-treasurer to receive the tax imposed by this ordinance in the manner prescribed herein from the taxpayers; to keep an accurate record thereof; and to report all monies received.

2. It shall be the duty of the Administrator to enforce payment of all taxes owing this municipality, to keep accurate records for a minimum of five (5) years showing the amount due from each taxpayer required to file a declaration and/or to make any return, including taxes withheld, and to show the dates and amounts of payments thereof.

B. Said Administrator is hereby charged with the enforcement of the provisions of this ordinance, and is hereby empowered, subject to 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 the administration and enforcement of the provisions of this ordinance, including provisions for the re-examination and correction of returns.

The Administrator is authorized to arrange for the payment of unpaid taxes, interest, and penalties on a schedule of installment payments, when the taxpayer has proved to the Administrator that, due to certain hardship conditions, he is unable to pay the full amount of the tax due. Such authorization shall not be granted until proper returns are filed by the taxpayer for all amounts owed by him under the ordinance.

Failure to make any deferred payment when due, shall cause the total unpaid amount, including penalty and interest, to become payable on demand and the provisions of §11 and §12 of the ordinance shall apply.

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 Administrator may determine the amount of tax appearing to be due this municipality 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 regulation approved by the Board, the Administrator shall have the power to compromise any interest or penalty, or both imposed by §10 of this ordinance.

#### SECTION 9. Investigative Powers of the Administrator; Penalty for Divulging Confidential Information

A. The Administrator, or any authorized employee, is hereby authorized to examine the books, papers, records, and federal income tax returns of any employer or any taxpayer or person subject to, or whom the Administrator believes is subject to the provisions of this ordinance, for the purpose of verifying the accuracy of any return made, or if no return was made, to ascertain the tax due under this ordinance. Every such employer, supposed employer, taxpayer, or supposed taxpayer is hereby directed and required to furnish upon written request by the Administrator, or his duly authorized agent or employee, the

means, facilities, and opportunity for making such examinations and investigations as are hereby authorized.

B. The Administrator 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 reported 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 the 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 of a person subject to the tax or required to withhold tax or failure of any person to comply with the provisions of this section or with an order or subpoena of the Administrator authorized hereby shall be deemed a violation of this ordinance, punishable as provided in §12 hereof.

D. Any information gained as a result of any returns, investigations, verifications, or hearings before the Administrator, required by the ordinance or authorized by these rules and regulations shall be confidential and no disclosure thereof shall be made except for official purposes or as ordered by a court of competent jurisdiction. Any person divulging such information shall be guilty of a misdemeanor punishable by a maximum fine of five hundred dollars (\$500.00) or imprisonment for not more than six (6) months, or both. Each disclosure shall constitute a separate offense.

In addition to the above penalty, any employee of this municipality who violates the provisions of this sections 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 (5) years from the date his return is filed, or the withholding taxes are paid.

#### SECTION 10. Interest and Penalties

A. All taxes imposed and all monies withheld or required to be withheld by employers under the provisions of this ordinance and remaining unpaid after they become due shall bear interest at the rate of one half of one percent (1/2%) per month or fraction thereof.

B. In addition to interest as provided in paragraph A hereof, penalties based on the unpaid tax are hereby imposed as follows:

1. For failure to pay taxes due, other than taxes withheld; one and one-half per cent (1 1/2%) per month or fraction thereof.

2. For failure to remit taxes withheld from employees; five percent (5%) per month or fraction thereof.

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

federal tax liability.

D. Upon recommendation of the Administrator, the Board of Review may abate penalty or interest, or both. Upon an appeal from the refusal of the Administrator to recommend abatement of penalty and/or interest, the Board may nevertheless abate penalty or interest, or both.

SECTION 11. Collection of Unpaid Taxes and Refunds of Overpayments

A. All taxes imposed by this ordinance shall be collectable, together with any interest and penalties thereon, by a civil action at law. All additional assessments shall be made and all civil action to recover municipal income taxes and penalties and interest thereon shall be brought within three (3) years after the tax was due or the return was filed, whichever is later.

B. Taxes erroneously paid shall not be refunded unless a claim for a refund is made. Claims for refund of municipal income taxes must be brought within the time limitations provided in Division A of this section.

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

SECTION 12. Violations; Penalties

A. Any person who shall:

1. Fail, neglect, or refuse to make any return or declaration required by this ordinance; or

2. Make any incomplete, false, or fraudulent return;  
or

3. Fail, neglect, or refuse to pay the tax, penalties, interest imposed by this ordinance; or

4. Fail, neglect, or refuse to withhold the tax from his employees or remit such withholding to the Administrator; or

5. Refuse to permit the Administrator or any duly authorized agent or employee to examine his books, records, papers, and federal income tax returns relating to the income or net profits of a taxpayer; or

6. Fail to appear before the Administrator 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 Administrator; or

7. Refuse to disclose to the Administrator any information with respect to the income or net profits of a taxpayer; or

8. Fail to comply with the provisions of this ordinance or any order or subpoena of the Administrator 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 employees' residence addresses, total wages paid, and this municipality's income tax withheld,

or to knowingly give the Administrator false information; or

11. Attempt to do anything whatsoever to avoid the payment of the whole or part of the tax, penalties, or interest imposed by this ordinance;

Shall be guilty of a misdemeanor and shall be fined not more than five hundred dollars (\$500.00) or imprisoned not more than six (6) months or both for each offense.

B. Prosecutions for an offense made punishable under this section or any other provision of this ordinance shall be commenced within three (3) years after the commission of the offense. provided that in the case of fraud, failure to file a return, or the omission of twenty-five percent (25%) or more of income required to be reported, prosecutions may be commenced within six (6) years after the commission of the offense.

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 the tax.

#### SECTION 13. Board of Review

A. A Board of Review, consisting of a chairman and two other individuals to be appointed by the Mayor, with the approval of the Village Council, is hereby created. 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 the provisions of §9 hereof with reference to the confidential character of information required to be disclosed by the ordinance shall apply to such matters as may be heard before the Board on appeal.

B. All rules and regulations and amendments or charges thereto, which are adopted by the Administrator under the authority conferred by this ordinance, 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 Administrator, and, at the request of the taxpayer or Administrator, is empowered to substitute alternate methods of allocation.

C. Any person dissatisfied with any ruling or decision of the Administrator which is made under the authority conferred by this ordinance may appeal therefrom to the Board of Review within thirty (30) days from the announcement of such ruling or decision by the Administrator, and the Board shall, on hearing, having jurisdiction to affirm, reverse or modify any such ruling or decision, or any part thereof.

#### SECTION 14. Allocation of Funds

The funds collected under the provisions of this ordinance shall be deposited in a special income tax fund and such funds shall be disbursed during each calendar year in the following manner:

1. Such part thereof as shall be necessary to defray all costs of collecting the tax and the cost of administering and enforcing the provisions of this ordinance.

2. Twenty-five percent (25%) of the balance thereafter shall be applied to capital expenditures of the Village.

3. Forty percent (40%) of the balance after payment of costs of collecting taxes and administering and enforcing this ordinance shall be applied to maintenance, repair, and construction of streets and storm sewers.

4. Thirty-five percent (35%) of the balance after payment of costs of collecting taxes and administering and enforcing this ordinance shall be allocated to the general operating expenses of the Village of Bolivar, Ohio.

SECTION 15. Credit for Tax Paid to Another Municipality

A. Where a resident of this municipality is subject to a municipal income tax in another municipality, he shall not pay a total municipal income tax on the same income greater than the tax imposed at the higher rate.

B. Every individual taxpayer who resides in this municipality who receives net profits, salaries, wages, commissions, or other person service compensation for work done or services performed or rendered outside of this municipality, if it be made to appear that he has paid a municipal income tax on the same income taxable under this ordinance to another municipality, shall be allowed a credit against the tax imposed by this ordinance of the amount so paid by him or in his behalf to such other municipality. The credit shall not exceed the tax assessed by this ordinance on such income earned in such other municipality or municipalities where such tax is paid.

C. A claim for refund or credit under this section shall be made in such a manner as the Administrator may by regulation provide.

SECTION 16. Saving Clause

If any sentence, clause, section, or part of this ordinance, 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 ordinance and shall not affect or impair any of the remaining provisions, sentences, clauses, sections, or other parts of this ordinance. It is hereby declared to be the intention of the Council of this municipality that this ordinance would have been adopted had such unconstitutional, illegal, or invalid sentence, clause, section, or part thereof not been included herein.

SECTION 17. Collection of Tax After Termination of Ordinance

A. This ordinance shall continue effective insofar as the levy of taxes is concerned until June 30, 1988, and insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this ordinance are concerned, it shall continue effective until all of said taxes levied hereunder are fully paid and any and all suits and prosecutions for the collection of said taxes or for the punishment of violations of this ordinance shall have been fully terminated, subject to the limitations contained in §11 and §12 hereof.

B. Annual returns due for all or any part of the last effective year of this ordinance shall be due on the date provided in §5 and §6 of this ordinance as though the same were continuing.

SECTION 18. Effective Date with No Emergency Clause

This ordinance shall take effect and be in force from and after the earliest period allowed by law.

DATE PASSED: June 2, 1986