

City of Kenton
CHAPTER 850
Earned Income Tax

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CROSS REFERENCES

Power to levy income tax – see Ohio Const., Art. XVIII, Sec. 3

Payroll deductions – see Ohio R.C. 9.42

Municipal income taxes – see Ohio R.C. Ch. 718

Administrator – see ADM. CH. 228

850.01 PURPOSE.

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

(Ord. 1186. Passed 10-17-60).

850.02 DEFINITIONS.

As used in this chapter, unless the context clearly indicates or requires a different meaning:

- (a) “Administrator” means the individual designated by this chapter, whether appointed or elected, to administer and enforce the provisions of this chapter.
- (b) “Association” means a partnership, limited partnership, or any other form of unincorporated enterprise, owned by two or more persons.
- (c) “Board of Review” means the Board created by and constituted as provided in Section 850.13.
- (d) “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.
- (e) “Corporation” means a corporation or joint stock association organized under the laws of the United States, the State of Ohio, or any other state, territory or foreign country of dependency.
 - (f) “Employee” means one who works for wages, salary, commission or other type of compensation in the service 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 which 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) “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.
 - (k) “Nonresident” means an individual domiciled outside the City.
 - (l) “Nonresident unincorporated business entity” means an unincorporated business entity not having an office or place of business within the City.
 - (m) “Person” means 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, means the partners or members thereof, and as applied to corporations, the officers thereof.
 - (n) “Place of business” means 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.
 - (o) “Resident” means an individual domiciled in the City.
 - (p) “Resident unincorporated business entity” means an unincorporated business entity having an office or place of business within the City.
 - (q) “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, including all income received as gambling winnings as reported on Internal Revenue Service form W-2G, Form 5754, and/or any other form required by the Internal Revenue Service that reports winnings from gambling, prizes, and lottery winnings, adjusted in accordance with the provisions of this chapter.
 - (r) “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.
 - (s) “Taxpayer” means a person, whether an individual, partnership, association, corporation or other entity required hereunder to file a return or pay a tax.
 - (t) The singular includes the plural, and the masculine includes the feminine and the

neuter.

(Ord. 1186. Passed 10-17-60.)

850.03 LEVY OF TAX.

(a) Earnings Taxed. Subject to the provisions of Section 850.16, an annual tax for the purposes specified in Section 850.01 shall be imposed as of July 1, 1979, at the rate of one and one-half percent per year upon the following:

- (1) On all salaries, wages, commissions, other compensation earned, and income received on gambling winnings, prizes, and lottery winnings during the effective period of this chapter by residents of the City.
- (2) On all salaries, wages, commissions and other compensation earned during the effective period of this chapter by nonresidents for work done or services rendered in the City.
- (3) On the portion attributable to the City of the net profit earned during the effective period of this chapter of all resident unincorporated businesses, professions or other entities, derived from sales made, work done or services performed or rendered in the City.
- (4) 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.
- (5) 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.
- (6) 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.
- (7) 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.

(Ord. 79-018. Passed 3-26-79.)

(b) Businesses In and Out of City. The portion of the net profits attributable to the City of a taxpayer conducting a business, profession or other activity both within and without the boundaries of the City shall be determined as provided in Ohio R.C. 718.02 and in accordance with the rules and regulations adopted by the Administrator pursuant to this chapter.

(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 chapter (Ordinance 1186, passed October 17, 1960) allocable to the City may be applied against the portion of the profit of succeeding years allocable to the City until exhausted, but in no event for more than three 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 the City in the same manner as provided herein for allocating net profits to the City.
- (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 or required in accordance with rules and regulations prescribed by the Administrator.
- (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 only a portion of its total business, the Administrator shall require such additional information as he deems necessary to ascertain whether net profits are properly allocated to the City. If the Administrator 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 the net profits to the City.

(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 Ohio R.C. 718.01 to the extent that such net profits are exempted from municipal income taxes under such section.

(Ord. 1186. Passed 10-17-60.)

850.04 EFFECTIVE PERIOD.

The tax provided for in this chapter shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation, income received on gambling winnings, prizes, and lottery winnings, and with respect to the net profits of businesses, professions or other activities, earned from the effective date of this chapter.

(Ord. 1186. Passed 10-17-60.)

850.05 RETURN AND PAYMENT OF TAX.

(a) Each taxpayer, except as herein provided or as provided by the rules and regulations, shall, whether or not a tax is due thereon, make and file an annual return each year on or before the corresponding tax reporting date as prescribed for such taxpayer under the Internal Revenue Code of 1986, 26 U.S.C. 1, as amended. When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed within the fifteenth day of the fourth month from the end of such fiscal year or period.

(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 expenses incurred in the acquisition of such gross income earned during the preceding taxable year and subject to such tax;
- (2) The amount of the tax imposed by this chapter 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 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 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. In cases where the estimated tax is paid 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 Administrator the amount of taxes shown as due thereon. However, where any portion of the tax so due has been deducted at the source pursuant to the provisions of Section 850.06, or where any portion of such tax has been paid by the taxpayer pursuant to the provisions of Section 850.07, only the balance, if any, shall be due and payable at the time of filing such 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.

- (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 850.11. 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 months from the final determination of any Federal tax liability affecting the taxpayers income tax liability, such taxpayer shall make and file an amended City income tax return showing income subject to the income tax based upon such final determination of Federal tax liability, and pay any additional tax shown to be due thereon or make claim for refund of any overpayment.

(Ord. 1186. Passed 10-17-60; Ord. 01-021. Passed 7-9-01; Ord. 04-032. Passed 12-13-04.)

(f) A husband and wife, in any taxable year, may file separate or joint returns. However, neither taxpayer may offset losses from business or professional activities against salaries, gross wages, director's fees, commissions or other compensation.

(Ord. 94-019. Passed 11-28-94; Ord. 09-017. Passed 12-28-09.)

850.06 COLLECTION AT SOURCE.

(a) In accordance with rules and regulations prescribed by the Administrator, each employer within or doing business within the City shall deduct at the time of payment of any salary, wage, commission or other compensation, the tax of one and one-half percent of the gross salaries, wages, commissions or other compensation due by the employer to the employee and shall make a return and pay to the Administrator the amount of taxes so deducted (1) when such withholdings for such employer are under five hundred dollars (\$500.00) per month, on or before the last day of the month following the close of each calendar quarter, or (2) when such withholdings for such employer are over five hundred dollars (\$500.00) per month, on or before the last day of the month of each month. Such 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.

(Ord. 79-018. Passed 3-26-79.)

(b) Such employer in collecting such tax shall be deemed to hold the same until payment is made by such employer to the City as a trustee for the benefit of the City and any such tax collected by such employer from his employees shall, until the same is paid to the City, be deemed a trust fund in the hands of such employer.

(Ord. 1186. Passed 10-17-60.)

(c) An employee of a corporation or business trust having control or supervision of or charged with the responsibility of filing the report and making payment, or an officer or trustee of a corporation or business trust who is responsible for the execution of the corporation's or business trust's fiscal responsibilities, shall be personally liable for failure to file the report or pay the tax due as required by this section. The dissolution,

termination, or bankruptcy of a corporation or business trust does not discharge a responsible officer's, employee's, or trustee's liability for a failure of the corporation or business trust to file returns or pay tax due.

(Ord. 88-026. Passed 10-10-88.)

850.07 DECLARATIONS.

(a) Subject to the exemptions set forth in the rules and regulations hereunder, a declaration of estimated tax shall be filed by every taxpayer who may reasonably be expected to owe more than fifty dollars (\$50.00) per year in City income tax, and which tax is or will not be withheld by an employer.

- (b) (1) Such declaration shall be filed annually on or before the corresponding tax reporting date for the prior year as prescribed for such taxpayer under the Internal Revenue Code of 1986, 26 U.S.C. 1, as amended, 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 the fifteenth day of the fourth month after the beginning of each fiscal year or period or within four months of the date the taxpayer becomes subject to the tax for the first time.
- (c) (1) Such declaration shall be filed upon a form furnished by, or obtainable from, the Administrator. However, credit shall be taken for City income tax to be withheld from any portion of such income.
- (2) The original declaration or any subsequent amendment thereof may be increased or decreased on or before any subsequent quarterly payment date as provided in this chapter.

(d) Such declaration of estimated tax to be paid to the City shall be accompanied by a payment of at least one-fourth of the estimated annual tax and at least a similar amount shall be paid on or before the last day of the seventh, tenth and thirteenth months after the beginning of the taxable year. However, 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 corresponding tax reporting date as prescribed for such taxpayer under the Internal Revenue Code of 1986, 26 U.S.C. 1, as amended, for 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 850.05. If, upon the filing of the annual return, it appears that the taxpayer did not pay eighty percent of his or her tax liability and the amount of estimated tax actually paid shall be subject to the interest and penalty provisions of Section 850.10. However, any taxpayer whose declared tax is equal to or greater than the tax paid in the previous year shall not be assessed any interest or penalty for any increased tax found to be due in the current year.

(Ord. 1186. Passed 10-17-60; Ord. 94-019. Passed 1-18-94; Ord. 09-17. Passed 12-28-09.)

850.08 DUTIES OF THE ADMINISTRATOR.

- (a) (1) It shall be the duty of the Administrator to receive from the taxpayers the tax imposed by this chapter in the manner prescribed herein; to keep an accurate record thereof; and to report daily all moneys so received.
- (2) It shall be the duty of the Administrator to enforce payment of all taxes owing to the City and to 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 showing the dates and amounts of payments thereof.

(b) The Administrator is hereby charged with the enforcement of the provisions of this chapter and is hereby authorized, subject to the approval of the Board of Review, to adopt, promulgate and 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 the reexamination 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 Administrator may determine the amount of tax appearing to be due to 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. In any case where a taxpayer subject to the provisions of this Ordinance has filed a return indicating the amount of tax due and has failed to pay said tax to the Administrator as required by this Ordinance, the Administrator need not issue an assessment but may proceed under the provisions of Section 850.11 and 850.12.

(d) Subject to the consent of the Board of Review or pursuant to regulations approved by such Board, the Administrator shall have the power to compromise any interest or penalty, or both, imposed by Section 850.10.

(Ord. 1186. Passed 10-17-60.)

850.09 INVESTIGATIVE POWERS OF THE ADMINISTRATOR; 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 chapter, for the purpose of verifying the accuracy of any returns 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 within fourteen (14) days of the receipt of the 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 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 the attendance of all persons before him, whether as parties or witnesses, wherever 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 an 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 the 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 chapter, punishable as provided in Section 850.99.

(d) Any information gained as result of any returns, investigations, hearings or verifications required or authorized in this chapter shall be confidential, except for official purposes, or except in accordance with proper judicial order. No person shall divulge such information.

(e) Every taxpayer shall retain all records necessary to compute his tax liability for a period of five years from the date of his return is filed or the withholding taxes are paid. (Ord. 1186. Passed 10-17-60.)

850.10 INTEREST AND PENALTIES.

(a) All taxes imposed and all monies withheld or required to be withheld after they become due shall bear interest at the rate of two percent (2%) per month or fraction thereof, or thirty-five dollars (\$35.00) per month, whichever is greater.

(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, including taxes withheld, five percent (5%) per month or fraction thereof, or thirty-five dollars (\$35.00) per month, whichever is greater.
- (2) The minimum penalty for failure to file any annual return or annual report by the date due shall be thirty-five dollars (\$35.00), even if no tax is due.

A penalty shall not be assessed on an additional tax 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; 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, provided that an amended return is filed and the additional tax is paid within three months after a final determination of the Federal tax liability.

(c) Upon recommendation of the Administrator, the Board of Review may abate penalty or interest, or both, or upon an appeal from the refusal of the Administrator to recommend abatement of penalty and interest, the Board may nevertheless abate penalty or interest, or both, for good cause shown.
(Ord. 88-026. Passed 10-10-88.)

850.11 COLLECTION OF UNPAID TAXES: REFUNDS OR 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. Failure to report twenty-five percent (25%) or more of taxable income or tax due shall be considered a "substantial portion" hereunder. However, in those cases in which the Commissioner of Internal Revenue and the taxpayer have executed a waiver of the Federal statute of limitations, the period within which an additional assessment may be made by the Administrator 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 three months after final determination of the Federal tax liability, whichever is later. No refund shall be made to any taxpayer until such taxpayer has complied with all provisions of this Ordinance and the rules and regulations adopted hereunder and has furnished all information required by the Administrator.

(c) Amounts of less than ten dollars (\$10.00) shall not be collected or refunded. Any overpayment of less than ten dollars (\$10.00) shall be automatically credited to the following tax year.

(Ord. 1186. Passed 10-17-60.)

850.12 VIOLATIONS.

(a) No person shall:

- (1) Fail, neglect or refuse to make any return or declaration required by this chapter;
- (2) Make any incomplete, false or fraudulent return;
- (3) Fail, neglect or refuse to pay the tax, penalties or interest imposed by this chapter;
- (4) Fail, neglect or refuse to withhold the tax from his employees or remit such withholding to the Administrator;
- (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;
- (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;
- (7) Refuse to disclose to the Administrator any information with respect to

- the income or net profits of a taxpayer;
- (8) Fail to comply with the provisions of this chapter or any order of subpoena of the Administrator authorized hereby;
 - (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 the date thereof;
 - (10) Fail to use ordinary diligence in maintaining proper records of employees' residence addresses, total wages paid and City income tax withheld, or knowingly give the Administrator false information; or
 - (11) Attempt to do anything whatever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter.

(b) All prosecutions under this section must be commenced within the periods stipulated in Ohio R.C. 718.06.

(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.
(Ord. 1186. Passed 10-17-60.)

850.13 BOARD OF REVIEW.

(a) A Board of Review, consisting of the Solicitor, as chairman, and two other individuals to be appointed by the Mayor, 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 Section 850.09 with reference to the confidential character of information required to be disclosed by this chapter shall apply to such matters as may be heard before the Board on appeal.

(b) All rules and regulations and amendments or changes thereto, which are adopted by the Administrator under the authority conferred by this chapter, must be approved by the Board before the same become 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 authorized 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 chapter may appeal therefrom to the Board within thirty days from the announcement of such ruling or decision by the Administrator, and the Board shall, on hearing, have jurisdiction to affirm, reverse or modify any such ruling or decision, or any part thereof.
(Ord. 1186. Passed 10-17-60.)

850.14 ALLOCATION OF FUNDS.

Notwithstanding any of the other provisions of this chapter, all of the revenue collected under this chapter shall be allocated to the General Fund of the City, effective January 1, 1989.

(Ord. 88-015. Passed 6-27-88.)

850.15 RELIEF AND RECIPROCITY PROVISIONS.

(EDITOR'S NOTE: Section 950.15 was repealed by Ordinance 09-017, passed December 28, 2009. There are no provisions of this section and this section is left to provide a place for cross-references and any future legislation.)

850.16 SEPARABILITY.

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. 1186. Passed 10-17-60.)

850.17 COLLECTION OF TAX AFTER TERMINATION OF CHAPTER.

(a) This chapter shall continue effective insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, until all such taxes levied in the aforesaid period are fully paid and any and all suites and prosecutions for the collection of such taxes or for the punishment of violations of this chapter have been fully terminated, subject to the limitations contained in Sections 850.11 and 850.12.

(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 850.05 and 850.06 as though the same were continuing.
(Ord 1186. Passed 10-17-60.)

850.18 MANDATORY REGISTRATION.

(a) Each new resident of the City shall register with the Administrator in order to become subject to the City's income tax within thirty days of establishing residency in the City.

(b) All employers, contractors or subcontractors who do work in the City shall register with the Administrator and shall present him with a list of all employees, subcontractors, contractors or others who may do work for them whose profits, wages or earnings are not presently subject to withholding of the City's income tax.

(c) On December 1, 2001, and by the date every year thereafter, all landlords who rent property in the City must submit an up-to-date list of their tenants to the Administrator. This list is not required if the tenants are responsible for their own City water and sewer payments.

(d) Any person who violates any provisions of this section shall be subject to a fine of five dollars (\$5.00) per day for each and every day they remain in violation.

(Ord. 01-021. Passed 7-9-01.)

850.99 PENALTY

(a) Whoever violates any of the provisions of this chapter for which no penalty is otherwise provided shall be fined not more than five hundred (\$500.00) or imprisoned not more than six months, or both.

(b) Whoever violates Section 850.09(d) shall be fined not more than five hundred dollars (\$500.00) or imprisoned not more than six months or both. Each disclosure shall constitute a separate offense.

In addition to the above penalty, any employee of the City who violates the provisions of Section 850.09(d) shall be guilty of an offense punishable by immediate dismissal.

(Ord 1186. Passed 10-17-60.)