

NEW LEGISLATION

November 9, 2015

Temp. No.	Introduced	Committee	Description
B-99	11/9/15	Fin	An ordinance authorizing the Mayor to enter into a contract, through competitive bidding, with Community Insurance Company and/or its subsidiary Anthem, Inc. for the administration of the City's self-insured employee dental insurance plans, for a period not to exceed two years, and declaring an emergency.
B-100	11/9/15	Fin	An ordinance authorizing the Mayor to enter into a contract, through competitive bidding, with Fidelity Security Insurance Company and/or its subsidiary EyeMed Vision Care for the administration of the City's self-insured employee vision care services insurance plans, for a period not to exceed four years, and declaring an emergency.
B-101	11/9/15	Fin	An ordinance authorizing the Service Director to enter into a contract, without competitive bidding, with Midwest Direct for processing daily mail for various departments of the city, and declaring an emergency.
B-102	11/9/15	Fin	An ordinance amending and/or supplementing Title 7 Taxation, Chapter 161 Income Tax, and enacting Chapter 164, Municipal Income Tax, to comply with state law mandates, and declaring an emergency.
B-103	11/9/15	PA	An ordinance authorizing the Mayor to enter into an agreement with the Ohio Patrolmen's Benevolent Association effective July 1, 2015, and declaring an emergency.
B-104	11/9/15	PA	An ordinance authorizing the Mayor to enter into an agreement with the Ohio

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Patrolmen's Benevolent Association
effective July 1, 2015, and declaring an
emergency.

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CALENDAR

November 9, 2015

The following legislation will be up for passage at the Council Meeting on November 9, 2015.

Temp. No.	Introduced	Committee	Description
B-90	10/26/15	PI	An ordinance authorizing the Director of Public Service to apply for and accept financial assistance in the form of a grant from the U.S. Department of Transportation, through the Akron Metropolitan Area Transportation Study (AMATS), for the resurfacing of West Steels Corners Road Phase I between State Road and Northampton Road, and declaring an emergency.
B-91	10/26/15	PI	An ordinance authorizing the Director of Public Service to apply for and accept financial assistance in the form of a grant from the U.S. Department of Transportation, through the Akron Metropolitan Area Transportation Study (AMATS), for the resurfacing of West Steels Corners Road Phase II, between Northampton Road and Akron-Peninsula Road, and declaring an emergency.
B-92	10/26/15	PI	An ordinance authorizing the Director of Public Service to apply for and accept financial assistance in the form of a grant from the U.S. Department of Transportation, through the Akron Metropolitan Area Transportation Study (AMATS), for construction of the Wyoga Lake Road Multi-Purpose Trail Phase I, and declaring an emergency.
B-93	10/26/15	PI	An ordinance authorizing the Director of Public Service to apply for and accept financial assistance in the form of a grant from the U.S. Department of Transportation, through the Akron Metropolitan Area Transportation Study (AMATS), for the resurfacing of Riverview Road between Bath Road and the North

Corporation Line, and declaring an emergency.

B-94	10/26/15	PI	An ordinance authorizing the Director of Public Service to apply for and accept financial assistance in the form of a grant from the U.S. Department of Transportation, through the Akron Metropolitan Area Transportation Study (AMATS), for the resurfacing of Chestnut Boulevard between State Road and 2 nd Street, and declaring an emergency.
B-95	10/26/15	PI	An ordinance authorizing the Director of Public Service to apply for and accept financial assistance in the form of a grant from the U.S. Department of Transportation, through the Akron Metropolitan Area Transportation Study (AMATS), for the reconstruction of Howe Avenue between Main Street and Buchholzer Boulevard, and declaring an emergency.
B-96	10/26/15	PI	An ordinance authorizing the Director of Public Service to apply for and accept financial assistance in the form of a grant from the U.S. Department of Transportation, through the Akron Metropolitan Area Transportation Study (AMATS), for the resurfacing of Oakwood Drive between Graham Road and Front Street, and declaring an emergency.
B-97	10/26/15	PI	An ordinance authorizing the Director of Public Service to apply for and accept financial assistance in the form of a grant from the U.S. Department of Transportation, through the Akron Metropolitan Area Transportation Study (AMATS), for the reconstruction of Front and 2 nd Streets between Chestnut Boulevard and the Cuyahoga River, and declaring an emergency.
B-98	10/26/15	CD	An ordinance authorizing the Director of Community Development to amend the Community Reinvestment Area Tax

Exemption Agreement jointly with
Technicote, Inc. and CFO Realty, LLC, and
declaring an emergency.

PENDING LEGISLATION

November 9, 2015

Temp. No.	Introduced	Committee	Description
B-75	9/14/15	CD	An ordinance approving an amendment to the Community Development Block Grant Annual Action Plan for Fiscal Year 2015, and declaring an emergency.
B-76	9/14/15	CD	An ordinance authorizing the Director of Community Development to enter into a Community Reinvestment Area Tax Exemption Agreement with North Falls Reserve – Buckeye Urban, LLC., and declaring an emergency.
B-85	9/28/15	CD	An ordinance appropriating funds for the repayment of monies to the U.S. Department of Housing and Urban Development for economic development loan activities deemed to be ineligible, and declaring an emergency.
B-89	10/26/15	Fin	An ordinance establishing annual appropriations of money for the current expenses, capital expenditures and other expenses of the City of Cuyahoga Falls for the fiscal year ending December 31, 2016, and declaring an emergency.
B-90	10/26/15	PI	An ordinance authorizing the Director of Public Service to apply for and accept financial assistance in the form of a grant from the U.S. Department of Transportation, through the Akron Metropolitan Area Transportation Study (AMATS), for the resurfacing of West Steels Corners Road Phase I between State Road and Northampton Road, and declaring an emergency.
B-91	10/26/15	PI	An ordinance authorizing the Director of Public Service to apply for and accept financial assistance in the form of a grant from the U.S. Department of Transportation, through the Akron

Metropolitan Area Transportation Study (AMATS), for the resurfacing of West Steels Corners Road Phase II, between Northampton Road and Akron-Peninsula Road, and declaring an emergency.

B-92 10/26/15 PI

An ordinance authorizing the Director of Public Service to apply for and accept financial assistance in the form of a grant from the U.S. Department of Transportation, through the Akron Metropolitan Area Transportation Study (AMATS), for construction of the Wyoga Lake Road Multi-Purpose Trail Phase I, and declaring an emergency.

B-93 10/26/15 PI

An ordinance authorizing the Director of Public Service to apply for and accept financial assistance in the form of a grant from the U.S. Department of Transportation, through the Akron Metropolitan Area Transportation Study (AMATS), for the resurfacing of Riverview Road between Bath Road and the North Corporation Line, and declaring an emergency.

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An ordinance authorizing the Director of Public Service to apply for and accept financial assistance in the form of a grant from the U.S. Department of Transportation, through the Akron Metropolitan Area Transportation Study (AMATS), for the resurfacing of Chestnut Boulevard between State Road and 2nd Street, and declaring an emergency.

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An ordinance authorizing the Director of Public Service to apply for and accept financial assistance in the form of a grant from the U.S. Department of Transportation, through the Akron Metropolitan Area Transportation Study (AMATS), for the reconstruction of Howe Avenue between Main Street and Buchholzer Boulevard, and declaring an emergency.

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B-98	10/26/15	CD	An ordinance authorizing the Director of Community Development to amend the Community Reinvestment Area Tax Exemption Agreement jointly with Technicote, Inc. and CFO Realty, LLC, and declaring an emergency.

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4 CITY OF CUYAHOGA FALLS, OHIO

5
6 ORDINANCE NO. - 2015

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8
9 AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO A
10 CONTRACT, THROUGH COMPETITIVE BIDDING, WITH
11 COMMUNITY INSURANCE COMPANY AND/OR ITS SUBSIDIARY
12 ANTHEM, INC. FOR THE ADMINISTRATION OF THE CITY'S SELF-
13 INSURED EMPLOYEE DENTAL INSURANCE PLANS, FOR A PERIOD
14 NOT TO EXCEED TWO YEARS, AND DECLARING AN EMERGENCY.
15

16
17 BE IT ORDAINED by the Council of the City of Cuyahoga Falls, County of Summit and State of
18 Ohio, that:
19

20 Section 1. The Mayor is hereby authorized to enter into a contract or contracts, through
21 competitive bidding, with Community Insurance Company and/or its subsidiary Anthem, Inc., on the
22 basis of its final proposals dated October 13, 2015, for the professional services necessary to conduct
23 the administration of the City's self-insured employee dental insurance plans, for contract periods not
24 to exceed two years.
25

26 Section 2. The Director of Finance is hereby authorized to pay approved invoices for work based
27 upon the Contract, from the Self-Insurance Fund.
28

29 Section 3. Any other ordinances or resolutions or portions of ordinances and resolutions
30 inconsistent herewith are hereby repealed, but any ordinances and resolutions not inconsistent
31 herewith and which have not previously been repealed are hereby ratified and confirmed.
32

33 Section 4. It is found and determined that all formal actions of this Council concerning and
34 relating to the adoption of this ordinance were adopted in an open meeting of this Council, and that all
35 deliberations of this Council and of any of its committees that resulted in such formal action, were in
36 meetings open to the public, in compliance with all legal requirements, to the extent applicable,
37 including Chapter 107 of the Codified Ordinances.
38

39 Section 5. This ordinance is hereby declared to be an emergency measure necessary for the
40 preservation of the public peace, health, safety, convenience and welfare of the City of Cuyahoga Falls,
41 and provided it receives the affirmative vote of two-thirds of the members elected or appointed to
42 Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor;
43 otherwise it shall take effect and be in force at the earliest period allowed by law.
44

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46 Passed: _____

President of Council

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51 Clerk of Council

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54 Approved: _____

Mayor

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56 11/9/15

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4 CITY OF CUYAHOGA FALLS, OHIO

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6 ORDINANCE NO. - 2015

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8
9 AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO A
10 CONTRACT, THROUGH COMPETITIVE BIDDING, WITH FIDELITY
11 SECURITY INSURANCE COMPANY AND/OR ITS SUBSIDIARY
12 EYEMED VISION CARE FOR THE ADMINISTRATION OF THE CITY'S
13 SELF-INSURED EMPLOYEE VISION CARE SERVICES INSURANCE
14 PLANS, FOR A PERIOD NOT TO EXCEED FOUR YEARS, AND
15 DECLARING AN EMERGENCY.
16

17
18 BE IT ORDAINED by the Council of the City of Cuyahoga Falls, County of Summit and State of
19 Ohio, that:

20
21 Section 1. The Mayor is hereby authorized to enter into a contract or contracts, through
22 competitive bidding, with Fidelity Security Insurance Company and/or its subsidiary EyeMed Vision
23 Care, on the basis of its final proposals dated October 13, 2015, for the professional services necessary
24 to conduct the administration of the City's self-insured employee vision care services insurance plans,
25 for contract periods not to exceed four years.
26

27 Section 2. The Director of Finance is hereby authorized to pay approved invoices for work based
28 upon the Contract, from the Self-Insurance Fund.
29

30 Section 3. Any other ordinances or resolutions or portions of ordinances and resolutions
31 inconsistent herewith are hereby repealed, but any ordinances and resolutions not inconsistent
32 herewith and which have not previously been repealed are hereby ratified and confirmed.
33

34 Section 4. It is found and determined that all formal actions of this Council concerning and
35 relating to the adoption of this ordinance were adopted in an open meeting of this Council, and that all
36 deliberations of this Council and of any of its committees that resulted in such formal action, were in
37 meetings open to the public, in compliance with all legal requirements, to the extent applicable,
38 including Chapter 107 of the Codified Ordinances.
39

40 Section 5. This ordinance is hereby declared to be an emergency measure necessary for the
41 preservation of the public peace, health, safety, convenience and welfare of the City of Cuyahoga Falls,
42 and provided it receives the affirmative vote of two-thirds of the members elected or appointed to
43 Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor;
44 otherwise it shall take effect and be in force at the earliest period allowed by law.
45

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47 Passed: _____

President of Council

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52 Clerk of Council
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55 Approved: _____

Mayor

56
57 11/9/15

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4 CITY OF CUYAHOGA FALLS, OHIO

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6 ORDINANCE NO. - 2015

7
8 AN ORDINANCE AUTHORIZING THE SERVICE DIRECTOR
9 TO ENTER INTO A CONTRACT, WITHOUT COMPETITIVE
10 BIDDING, WITH MIDWEST DIRECT FOR PROCESSING
11 DAILY MAIL FOR VARIOUS DEPARTMENTS OF THE CITY,
12 AND DECLARING AN EMERGENCY.
13
14

15 BE IT ORDAINED by the Council of the City of Cuyahoga Falls, County of Summit and
16 State of Ohio, that:

17
18 Section 1. The Service Director is hereby authorized to enter into a contract or
19 contracts, without competitive bidding, with Midwest Direct, on the basis of its final proposal
20 dated January 16, 2015, for the professional services necessary to process daily mail for
21 various departments of the City.
22

23 Section 2. The Director of Finance is hereby authorized and directed to make payment
24 for same from funds properly appropriated to the various departments of the City for these
25 purposes, according to an apportionment of costs as between the departments.
26

27 Section 3. Any other ordinances or resolutions or portions of ordinances and resolutions
28 inconsistent herewith are hereby repealed, but any ordinances and resolutions not
29 inconsistent herewith and which have not previously been repealed are hereby ratified and
30 confirmed.
31

32 Section 4. It is found and determined that all formal actions of this Council concerning
33 and relating to the adoption of this ordinance were adopted in an open meeting of this
34 Council, and that all deliberations of this Council and of any of its committees that resulted
35 in such formal action, were in meetings open to the public, in compliance with all legal
36 requirements, to the extent applicable, including Chapter 107 of the Codified Ordinances.
37

38 Section 5. This ordinance is hereby declared to be an emergency measure necessary for
39 the preservation of the public peace, health, safety, convenience and welfare of the City of
40 Cuyahoga Falls, and provided it receives the affirmative vote of two-thirds of the members
41 elected or appointed to Council, it shall take effect and be in force immediately upon its
42 passage and approval by the Mayor; otherwise it shall take effect and be in force at the
43 earliest period allowed by law.
44

45
46 Passed: _____

President of Council

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49 _____
Clerk of Council

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52 Approved: _____

Mayor

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54 11/9/15

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3 CITY OF CUYAHOGA FALLS, OHIO

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5 ORDINANCE NO. - 2015

6
7 AN ORDINANCE AMENDING AND/OR SUPPLEMENTING
8 TITLE 7 TAXATION, CHAPTER 161 INCOME TAX, AND
9 ENACTING CHAPTER 164, MUNICIPAL INCOME TAX, TO
10 COMPLY WITH STATE LAW MANDATES, AND DECLARING
11 AN EMERGENCY.

12
13 WHEREAS, the Home Rule Amendment of the Ohio Constitution, Article XVII,
14 Section 3, provides that “municipalities shall have authority to exercise all powers of
15 local self-government,” and the municipal taxing power is one of such powers of local
16 self-government delegated by the people of the State to the people of municipalities; and

17
18 WHEREAS, Article XIII, Section 6 of the Ohio Constitution provides that the
19 General Assembly may restrict a municipality’s power of taxation to the extent
20 necessary to prevent abuse of such power, and Article XVIII, Section 13 of the Ohio
21 Constitution states that “laws may be passed to limit the powers of municipalities to
22 levy taxes and incur debts for local purposes;” and

23
24 WHEREAS, the General Assembly has determined that it is necessary and
25 appropriate to comprehensively review and amend Chapter 718 of the Ohio Revised
26 Code, setting forth statutory requirements for municipal income tax codes in Ohio; and

27
28 WHEREAS, more specifically, the General Assembly enacted H. B. 5 in December
29 2014, and mandated that municipal income tax codes be amended by January 1, 2016
30 such that any income or withholding tax is “levied in accordance with the provisions
31 and limitations specified in Chapter 718”; and

32
33 WHEREAS, upon a detailed review of H. B. 5 and the Codified Ordinances of the
34 City Cuyahoga Falls, this Ordinance is found and determined by this Council to
35 enact the amendments required prior to the January 1, 2016 deadline to be in accord
36 with the provisions and limitations specified in Chapter 718 of the Revised Code.

37
38 NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Cuyahoga Falls,
39 County of Summit, and State of Ohio, that:

40
41 Section 1. Title 7, Taxation, Chapter 161, Income Tax, is hereby amended and/or
42 supplemented as follows (new text double underlined; deleted text in ~~strikethrough~~):

43
44 **161.04 EFFECTIVE PERIOD.**

45
46 a) The tax herein provided shall be levied, collected and paid with respect to the
47 salaries, wages, commissions and other compensation, and with respect to the
48 net profits of businesses, professions or other activities earned from April 1, 1967.

49
50 b) Chapter 164 does not repeal the existing Chapter 161. For municipal taxable
51 years beginning before January 1, 2016, the Municipality shall continue to

administer, audit, and enforce the income tax of the Municipality under Chapter 718 of the Ohio Revised Code, Chapter 161 of the Codified Ordinances, and the rules and regulations of the Municipality as that Chapter, ordinances, and rules and regulations existed before January 1, 2016.

161.05 RETURN AND PAYMENT OF TAX.

- (a) Each taxpayer shall whether or not a tax be due thereon, make and file a return on or before April 15 of each calendar year. When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed not later than the 15th day of the fourth month after the end of such fiscal year or period.
- (b) The return shall be filed with the Tax Administrator on a form or forms furnished by or obtainable upon request from such Tax Administrator setting forth:
 - (1) A. The aggregate amount of salaries, wages, commissions and other compensation earned;
 - B. The gross income from a business, profession or other activity less allowable expenses incurred in the acquisition of such gross income;
 - C. Such income shall include only income earned during the year, or portion thereof, covered by the return and subject to the tax imposed by this chapter;
 - (2) A. The amount of tax imposed by this chapter on income reported;
 - B. Any credits to which the taxpayer may be entitled under the provisions of Sections 161.06, 161.07 and 161.15 of this chapter; and
 - (3) Such other pertinent statements, information returns or other information as the Tax Administrator may require.
- (c) The Tax 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 Tax 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. Interest shall be assessed according to the provisions of Section 161.10 in those cases in which the return is filed and the final tax paid within the period as extended. No penalty shall be assessed in the above cases.
- (d) (1) The taxpayer making a return shall, at the time of the filing thereof, pay to the Tax Administrator the balance of tax due, if any, after deducting:
 - A. The amount of the City income tax deducted or withheld at the source pursuant to Section 161.06;
 - B. Such portion of the tax as has been paid on declaration by the taxpayer pursuant to Section 161.07;
 - C. Any credit allowable under the provisions of Section 161.15.(2) Should the return or the records of the Tax Administrator indicate an overpayment of the tax to which the City is entitled under the provisions of this chapter, such overpayment shall first be applied against any existing liability and the balance, if any, at the election of the taxpayer communicated to the Tax Administrator in writing, shall be refunded or applied against any subsequent liability.
- (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 over paid, subject to the requirements and/or limitations contained in Sections

103 161.11 and 161.15. Such amended returns shall be on a form obtainable on
104 request from the Tax Administrator. A taxpayer may not change the method of
105 accounting or apportionment of net profits after the due date for filing the original
106 return.

107 (2) Within three months from the final determination of any Federal tax
108 liability affecting the taxpayer's City tax liability, such taxpayer shall make and
109 file an amended City return showing income subject to the City tax based upon
110 such final determination of Federal tax liability, and pay any additional tax shown
111 due thereon or make claim for refund of any overpayment.

112
113 f) A taxpayer may not change the method of accounting, apportionment of net
114 profits or elect to file a consolidated return after the original due date of the filing.
115

116
117 **161.13 BOARD OF REVIEW.**

118
119 ~~{a) A Board of Review, consisting of five members, one of which is to be Chairman,~~
120 ~~with each individual to be appointed by the Mayor, with the consent of Council, three~~
121 ~~individuals to serve for initial terms of one year and two individuals to serve for two~~
122 ~~years, respectively, and thereafter two year terms for all members. These public~~
123 ~~members shall not all be adherents to the same political party; they may be paid such~~
124 ~~per diem compensation as Council shall fix. A majority of the members of the Board~~
125 ~~shall constitute a quorum. The Board shall adopt its own procedural rules and shall~~
126 ~~keep a record of its transactions. Any hearing by the Board may be conducted privately~~
127 ~~and the provisions of Section 161.09 hereof with reference to the confidential character~~
128 ~~of information required to be disclosed by this chapter shall apply to such matters as~~
129 ~~may be heard before the Board on appeal.~~The composition of the Board of Review shall
130 be in accordance with Section 164.32(a).
131

132 {b) All rules and regulations and amendments or changes thereto, which are adopted
133 by the Tax Administrator under the authority conferred by this chapter, must be
134 approved by the Board of Review before the same becomes effective. The Board shall
135 hear and pass on appeals from any ruling or decision of the Tax Administrator, and, at
136 the request of the taxpayer or Tax Administrator, is empowered to substitute alternate
137 methods of allocation.

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139 {c) Any person dissatisfied with any ruling or decision of the Tax Administrator
140 which is made under the authority conferred by this chapter may appeal therefrom to
141 the Board of Review within thirty days after service of such ruling or decision by the Tax
142 Administrator, and the Board shall, on hearing, have jurisdiction to affirm, reverse or
143 modify any such ruling or decision, or any part thereof.

144
145 Section 2. Chapter 164, Municipal Income Tax, of the Codified Ordinances of the
146 City of Cuyahoga Falls is hereby enacted to read in full as follows:

147
148 **CHAPTER 164**

149 **Municipal Income Tax**

150 Effective January 1, 2016

151 For taxable years beginning with taxable year 2016

152
153 **164.01 AUTHORITY TO LEVY TAX.**

154

155 a) The income tax and the withholding tax established by Cuyahoga Falls Codified
156 Ordinances Chapter 164 are authorized by Article XVIII, Section 3 of the Ohio
157 Constitution. The income tax and the withholding tax established by this Chapter
158 are deemed to be levied in accordance with, and to be consistent with, the
159 provisions and limitations of Chapter 718 of the Ohio Revised Code. This Chapter
160 is deemed to incorporate the provisions of Chapter 718 of the Ohio Revised Code.
161 To the extent that any provision of this Chapter conflicts with Chapter 718 of the
162 Ohio Revised Code, said Chapter 718's provisions shall prevail.

163

164 b) The tax is an annual tax levied on the income of every person residing, earning,
165 or receiving income within the City of Cuyahoga Falls and every entity residing,
166 earning, or receiving net profits within the City of Cuyahoga Falls and the Boston
167 Township-Cuyahoga Falls Joint Economic Development District. The tax shall be
168 measured by municipal taxable income. The Municipality shall tax income at a
169 uniform rate. The tax is levied on Municipal Taxable Income, as defined herein.

170

171 **164.02 PURPOSE OF TAX; RATE.**

172

173 a) To provide funds for the purposes of general municipal operations, maintenance,
174 new equipment and capital improvements of the City of Cuyahoga Falls there is
175 hereby levied a tax on salaries, wages, commissions, net profits, lottery,
176 gambling, sports winnings, income from games of chance and other
177 compensation as hereinafter provided.

178

179 b) An annual tax for the purposes specified in Chapter 164.01 shall be and is hereby
180 imposed commencing on July 1, 1996, and continuing thereafter at the rate of
181 two percent (2%) per annum on all taxable income.

182

183 **164.03 ALLOCATION OF FUNDS.**

184

185 The funds collected under the provisions of this Chapter shall be paid into the Income
186 Tax Fund and applied for the following purposes in the order of their priority.

187

188 a) Such part thereof as shall be necessary to defray all costs of collecting, enforcing
189 and administering the tax levied by this Chapter.

190

191 b) (1) For the payment of the City's share of the existing employees' retirement
192 and pension systems supplementing the mandatory millage whenever and
193 wherever necessary.

194

195 (2) Commencing July 1, 1996, at least twenty-nine and one-third percent (29
196 1/3%) of the net tax collected after subsection (a) has been met shall be
197 transferred to the Capital Improvement Fund to be used for capital
198 expenditures including the payment of debt service charges on bonds and
199 notes issued to pay costs of those capital expenditures, but only for capital
200 expenditures which have an estimated life or usefulness of five years or
201 more; and at least eight percent of the net tax collected after subsection
202 (a) has been met shall be transferred to the Recreation Levy Fund for

203 capital expenditures for parks and recreation facilities including the
204 payment of debt service charges on bonds and notes issued to pay costs
205 of those capital expenditures.
206

207 (3) The balance of funds remaining after payment of the expenses referred to
208 in subsection (a) and the above paragraphs (1) and (2) of this subsection
209 (b) shall be transferred to the General Fund to be used for the general
210 operations of the City of Cuyahoga Falls.
211

212 c) Should the gross collection of this tax result in a reduction to paragraph (3) of
213 subsection (b) over the year previous then paragraph (2) of subsection (b) may
214 supplement paragraph (3) of subsection (b) to whatever extent possible or
215 available as deemed feasible by Council.
216

217 **164.04 EFFECTIVE DATE.**
218

219 a) Ordinance 2015-____, effective January 1, 2016, and corresponding changes to
220 Chapter 718 of the Ohio Revised Code, apply to municipal taxable years beginning
221 on or after January 1, 2016. All provisions of this Chapter 164 apply to taxable
222 years beginning 2016 and succeeding taxable years.
223

224 b) Ordinance 2015-____ does not repeal the existing Chapter 161 for any taxable year
225 prior to 2016. For municipal taxable years beginning before January 1, 2016, the
226 Municipality shall continue to administer, audit, and enforce the income tax of
227 the Municipality under Chapter 718 of the Ohio Revised Code, Chapter 161 of the
228 codified ordinances, and the rules and regulations of the Municipality as that
229 Chapter, ordinances, and rules and regulations existed before January 1, 2016.

230
231 **164.05 DEFINITIONS.**
232

233 Any term used in this Section that is not otherwise defined in this Section has
234 the same meaning as when used in a comparable context in the laws of the United
235 States relating to federal income taxation or in Title LVII of the Ohio Revised Code,
236 unless the context clearly requires or indicates a different meaning. If a term is used in
237 this Section and it is not defined in this Section and it is used in a comparable context
238 in both the laws of the United States relating to federal income tax and in Title LVII of
239 the Ohio Revised Code and the use is not consistent, then the use of the term in the law
240 of the United States relating to federal income tax shall control over the use of the term
241 in Title LVII of the Ohio Revised Code.
242

243 For purposes of this Chapter, the singular shall include the plural, and the
244 masculine shall include the feminine and the gender-neutral.
245

246 As used in this Chapter:
247

248 a) "ADJUSTED FEDERAL TAXABLE INCOME," for a person required to file as a C
249 corporation, or for a person that has elected to be taxed as a C corporation
250 under Division (v)(4) of this Section, means a C corporation's federal taxable
251 income before net operating losses and special deductions as determined under
252 the Internal Revenue Code, adjusted as follows:

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- (1) Deduct intangible income to the extent included in federal taxable income. The deduction shall be allowed regardless of whether the intangible income relates to assets used in a trade or business or assets held for the production of income.
- (2) Add an amount equal to five per cent of intangible income deducted under (a)(1) of this Section, but excluding that portion of intangible income directly related to the sale, exchange, or other disposition of property described in Section 1221 of the Internal Revenue Code;
- (3) Add any losses allowed as a deduction in the computation of federal taxable income if the losses directly relate to the sale, exchange, or other disposition of an asset described in Section 1221 or 1231 of the Internal Revenue Code;
- (4)
 - i. Except as provided in Division (a)(4)(ii) of this Section, deduct income and gain included in federal taxable income to the extent the income and gain directly relate to the sale, exchange, or other disposition of an asset described in Section 1221 or 1231 of the Internal Revenue Code;
 - ii. Division (a)(4)(i) of this Section does not apply to the extent the income or gain is income or gain described in Section 1245 or 1250 of the Internal Revenue Code.
- (5) Add taxes on or measured by net income allowed as a deduction in the computation of federal taxable income;
- (6) In the case of a real estate investment trust or regulated investment company, add all amounts with respect to dividends to, distributions to, or amounts set aside for or credited to the benefit of investors and allowed as a deduction in the computation of federal taxable income;
- (7) Deduct, to the extent not otherwise deducted or excluded in computing federal taxable income, any income derived from a transfer agreement or from the enterprise transferred under that agreement under Section 4313.02 of the Ohio Revised Code;
- (8)
 - i. Except as limited by Divisions (a)(8)(ii), (iii) and (iv) of this Section, deduct any net operating loss incurred by the person in a taxable year beginning on or after January 1, 2017. The amount of such net operating loss shall be deducted from net profit that is reduced by exempt income to the extent necessary to reduce municipal taxable income to zero, with any remaining unused portion of the net operating loss carried forward to not more than five consecutive taxable years following the taxable year in which the loss was incurred, but in no case for more years than necessary for the deduction to be fully utilized.
 - ii. No person shall use the deduction allowed by (a)(8)(i) of this Section to offset qualifying wages.

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- iii. For taxable years beginning in 2018, 2019, 2020, 2021, or 2022, a person may not deduct more than fifty per cent of the amount of the deduction otherwise allowed by Division (a)(8)(i) of this Section.
- iv. For taxable years beginning in 2023 or thereafter, a person may deduct the full amount allowed by Division (a)(8)(i) of this Section.
- v. Any pre-2017 net operating loss carryforward deduction that is available must be utilized before a taxpayer may deduct any amount pursuant to Division (a)(8)(i) of this Section.
- vi. Nothing in Division (a)(8)(iii) of this Section precludes a person from carrying forward, for use with respect to any return filed for a taxable year beginning after 2018, any amount of net operating loss that was not fully utilized by operation of Division (a)(8)(iii) of this Section. To the extent that an amount of net operating loss that was not fully utilized in one or more taxable years by operation of Division (a)(8)(iii) of this Section is carried forward for use with respect to a return filed for a taxable year beginning in 2019, 2020, 2021, or 2022, the limitation described in Division (a)(8)(iii) of this Section shall apply to the amount carried forward.

(9) Deduct any net profit of a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that net profit in the group's federal taxable income in accordance with Section 164.09(e)(3)(ii) of this Chapter.

(10) Add any loss incurred by a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that loss in the group's federal taxable income in accordance with Section 164.09(e)(3)(ii) of this Chapter.

If the taxpayer is not a C corporation, is not a disregarded entity that has made an election described in Division (uu)(1) of this Section, is not a publicly traded partnership that has made the election described in Division (v)(4) of this Section, and is not an individual, the taxpayer shall compute adjusted federal taxable income under this Section as if the taxpayer were a C corporation, except guaranteed payments and other similar amounts paid or accrued to a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deductible expense unless such payments are in consideration for the use of capital and treated as payment of interest under Section 469 of the Internal Revenue Code or United States treasury regulations. Amounts paid or accrued to a qualified self-employed retirement plan with respect to a partner, former partner, shareholder, former shareholder, member, or former member of the taxpayer, amounts paid or accrued to or for health insurance for a partner, former partner, shareholder, former shareholder, member, or former member, and amounts paid or accrued to or for life insurance for a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deduction.

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Nothing in division (a) of this section shall be construed as allowing the taxpayer to add or deduct any amount more than once or to deduct any amount paid to or accrued for purposes of federal self-employment tax.

- b) (1) "ASSESSMENT" means a written finding by the Tax Administrator that a person has underpaid municipal income tax, or owes penalty and interest, or any combination of tax, penalty, or interest to the municipal corporation that commences the person's time limitation for making an appeal to the Board of Tax Review pursuant to Section 164.32, and has "ASSESSMENT" written in all capital letters at the top of such finding.
- (2) "ASSESSMENT" does not include a notice denying a request for refund issued under Division 164.19(b)(3) a billing statement notifying a taxpayer of current or past-due balances owed to the municipality, a request for additional information from the Tax Administrator, a notification to the taxpayer of mathematical errors, or the Tax Administrator's other written correspondence to a person or taxpayer that does not meet the criteria prescribed by Division (b)(1) of this Section.
- c) "AUDIT" means the examination of a person or the inspection of the books, records, memoranda, or accounts of a person, ordered to appear before the Tax Administrator, for the purpose of determining liability for a municipal income tax.
- d) "CALENDAR QUARTER" means the three-month period ending on the last day of March, June, September, and December.
- e) "CERTIFIED MAIL," "EXPRESS MAIL," "UNITED STATES MAIL," "POSTAL SERVICE," and similar terms include any delivery service authorized pursuant to Section 5703.056 of the Ohio Revised Code.
- f) "DISREGARDED ENTITY" means a single member limited liability company, a qualifying subchapter S subsidiary, or another entity if the company, subsidiary, or entity is a disregarded entity for federal income tax purposes.
- g) "DOMICILE" means the true, fixed and permanent home of the taxpayer to which, whenever absent, the taxpayer intends to return. Domicile differs from residency. Although a person may have multiple residences, a person can have only one domicile.
- h) "EMPLOYEE" means an individual who is an employee for federal income tax purposes.
- i) "EMPLOYER" means a person that is an employer for federal income tax purposes.
- j) "EXEMPT INCOME" means all of the following:

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- (1) The military pay or allowances of members of the armed forces of the United States or members of their reserve components, including the national guard of any state;
 - (2) Intangible Income;
 - (3) Social security benefits, railroad retirement benefits, unemployment compensation, pensions, retirement benefit payments, payments from annuities, and similar payments made to an employee or to the beneficiary of an employee under a retirement program or plan, disability payments received from private industry or local, state, or federal governments or from charitable, religious or educational organizations, and the proceeds of sickness, accident, or liability insurance policies. As used in Division (j)(3) of this Section, “unemployment compensation” does not include supplemental unemployment compensation described in Section 3402(o)(2) of the Internal Revenue Code.
 - (4) The income of religious, fraternal, charitable, scientific, literary, or educational institutions to the extent such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property, or tax-exempt activities.
 - (5) Compensation paid to a person serving as a precinct election official to the extent that such compensation does not exceed one thousand dollars for the taxable year. Such compensation in excess of one thousand dollars for the taxable year will be subject to taxation. The payer of such compensation is not required to withhold any tax from that compensation.
 - (6) Dues, contributions, and similar payments received by charitable, religious, educational, literary organizations, labor unions, lodges, and similar organizations;
 - (7) Alimony and child support received;
 - (8) Awards for personal injuries or for damages to property from insurance proceeds or otherwise, excluding compensation paid for lost salaries or wages or awards for punitive damages;
 - (9) Income of a public utility when that public utility is subject to the tax levied under Section 5727.24 or 5727.30 of the Ohio Revised Code. Division (j)(9) of this Section does not apply for purposes of Chapter 5745 of the Ohio Revised Code.
 - (10) Gains from involuntary conversions, interest on federal obligations, items of income subject to a tax levied by the state and that a municipal corporation is specifically prohibited by law from taxing, and income of a decedent's estate during the period of administration except such income from the operation of a trade or business;
 - (11) Compensation or allowances for the rental value of parsonages excluded from federal gross income under Section 107 of the Internal Revenue Code;

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- (12) Employee compensation that is not qualifying wages as defined in Division (hh) of this Section;
 - (13) Compensation paid to a person employed within the boundaries of a United States air force base under the jurisdiction of the United States air force that is used for the housing of members of the United States air force and is a center for air force operations, unless the person is subject to taxation because of residence or domicile. If the compensation is subject to taxation because of residence or domicile in the City, tax on such income shall be payable to the City.
 - (14) All of the municipal taxable income earned by individuals while they are under eighteen years of age.
 - (15)
 - i. Except as provided in Divisions (j)(15)(ii), (iii), and (iv) of this Section, qualifying wages described in Division 164.11(b)(1) or (e) of this Chapter to the extent the qualifying wages are not subject to withholding for the City under either of those Divisions.
 - ii. The exemption provided in Division (j)(15)(i) of this Section does not apply with respect to the municipal corporation in which the employee resided at the time the employee earned the qualifying wages.
 - iii. The exemption provided in Division (j)(15)(i) of this Section does not apply to qualifying wages that an employer elects to withhold under Section 164.11(d)(2) of this Chapter.
 - iv. The exemption provided in Division (j)(15)(i) of this Section does not apply to qualifying wages if both of the following conditions apply:
 - a) For qualifying wages described in Section 164.11(b)(1), the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employee's principal place of work is situated, or, for qualifying wages described in Section 164.11(e), the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employer's fixed location is located;
 - b) The employee receives a refund of the tax described in Division (j)(15)(iv)(a) of this Section on the basis of the employee not performing services in that municipal corporation.
 - (16) i. Except as provided in Division (j)(16)(ii) or (iii) of this Section, compensation that is not qualifying wages paid to a nonresident individual for personal services performed in the City on not more than twenty days in a taxable year.

- 505 ii. The exemption provided in Division (j)(16)(i) of this Section does not
506 apply under either of the following circumstances:
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508 a) The individual's base of operation is located in the municipal
509 corporation.
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511 b) The individual is a professional athlete, professional
512 entertainer, or public figure, and the compensation is paid
513 for the performance of services in the individual's capacity as
514 a professional athlete, professional entertainer, or public
515 figure. For purposes of Division (j)(16)(ii)(b) of this Section,
516 “professional athlete,” “professional entertainer,” and “public
517 figure” have the same meanings as in Section 164.11 of this
518 Chapter.
519
- 520 iii. Compensation to which Division (j)(16)(i) of this Section applies shall
521 be treated as earned or received at the individual's base of operation.
522 If the individual does not have a base of operation, the compensation
523 shall be treated as earned or received where the individual is
524 domiciled.
525
- 526 iv. For purposes of Division (j)(16)(i) of this Section, “base of operation”
527 means the location where an individual owns or rents an office,
528 storefront, or similar facility to which the individual regularly reports
529 and at which the individual regularly performs personal services for
530 compensation.
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- 532 (17) Compensation paid to a person for personal services performed for a
533 political subdivision on property owned by the political subdivision,
534 regardless of whether the compensation is received by an employee of the
535 subdivision or another person performing services for the subdivision
536 under a contract with the subdivision, if the property on which services are
537 performed is annexed to a municipal corporation pursuant to Section
538 709.023 of the Ohio Revised Code on or after March 27, 2013, unless the
539 person is subject to such taxation because of residence. If the
540 compensation is subject to taxation because of residence, municipal
541 income tax shall be payable only to the municipal corporation of residence.
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- 543 (18) Income that the constitution or laws of the United States prohibit from
544 being taxed.
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- 546 k) “FORM 2106” means Internal Revenue Service form 2106 filed by a taxpayer
547 pursuant to the Internal Revenue Code.
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- 549 l) “GENERIC FORM” means an electronic or paper form that is not prescribed by
550 a particular municipal corporation and that is designed for reporting taxes
551 withheld by an employer, agent of an employer, or other payer, estimated
552 municipal income taxes, or annual municipal income tax liability or for filing a
553 refund claim.
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- 555 m) “INCOME” means the following:

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- (1)
 - i. For residents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident, except as provided in (v)(4) of this Division.
 - ii. For the purposes of Division (m)(1)(i) of this Section:
 - a) Any net operating loss of the resident incurred in the taxable year and the resident's distributive share of any net operating loss generated in the same taxable year and attributable to the resident's ownership interest in a pass-through entity shall be allowed as a deduction, for that taxable year and the following five taxable years, against any other net profit of the resident or the resident's distributive share of any net profit attributable to the resident's ownership interest in a pass-through entity until fully utilized, subject to Division (m)(1)(iv) of this Section;
 - b) The resident's distributive share of the net profit of each pass-through entity owned directly or indirectly by the resident shall be calculated without regard to any net operating loss that is carried forward by that entity from a prior taxable year and applied to reduce the entity's net profit for the current taxable year.
 - iii. Division (m)(1)(ii) of this Section does not apply with respect to any net profit or net operating loss attributable to an ownership interest in an S corporation unless shareholders' shares of net profits from S corporations are subject to tax in the municipal corporation as provided in Division (m)(5) of this Section.
 - iv. Any amount of a net operating loss used to reduce a taxpayer's net profit for a taxable year shall reduce the amount of net operating loss that may be carried forward to any subsequent year for use by that taxpayer. In no event shall the cumulative deductions for all taxable years with respect to a taxpayer's net operating loss exceed the original amount of that net operating loss available to that taxpayer.
- (2) In the case of nonresidents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the nonresident for work done, services performed or rendered, or activities conducted in the municipal corporation, including any net profit of the nonresident, but excluding the nonresident's distributive share of the net profit or loss of only pass-through entities owned directly or indirectly by the nonresident.
- (3) For taxpayers that are not individuals, net profit of the taxpayer.

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- (4) Lottery, sweepstakes, gambling, sports winnings, winnings from games of chance, prizes and awards. If the taxpayer is a professional gambler for federal income tax purposes, the taxpayer may deduct related wagering losses and expenses to the extent authorized under the Internal Revenue Code and claimed against such winnings.
- (5) In accordance with a ballot issue, regarding S corporation language, approved by the voters in the election on November 2, 2004, a shareholder's share of net profits of an S corporation are taxable to the municipality to the extent such shares would be so allocated or apportioned to the State of Ohio.
- n) "INTANGIBLE INCOME" means income of any of the following types: income yield, interest, capital gains, dividends, or other income arising from the ownership, sale, exchange, or other disposition of intangible property including, but not limited to, investments, deposits, money, or credits as those terms are defined in Chapter 5701 of the Ohio Revised Code, and patents, copyrights, trademarks, trade names, investments in real estate investment trusts, investments in regulated investment companies, and appreciation on deferred compensation. "Intangible income" does not include prizes, awards, or other income associated with any lottery winnings, gambling winnings, or other similar games of chance.
- o) "INTERNAL REVENUE CODE" means the "Internal Revenue Code of 1986," 100 Sta. 2085, 26 U.S.C.A. 1, as amended.
- p) "LIMITED LIABILITY COMPANY" means a limited liability company formed under Chapter 1705 of the Ohio Revised Code or under the laws of another state.
- q) "LOCAL BOARD OF TAX REVIEW" means the entity created under Section 164.32 of this Chapter.
- r) "MUNICIPAL CORPORATION" means, in general terms a status conferred upon a local government unit, by state law giving the unit certain autonomous operating authority such as the power of taxation, power of eminent domain, police power and regulatory power, and includes a joint economic development district or joint economic development zone that levies an income tax or net profit tax under Sections 715.691, 715.70, 715.71, or 715.74 of the Ohio Revised Code. The City of Cuyahoga Falls is a municipal corporation for purposes of this Chapter.
- s) (1) "MUNICIPAL TAXABLE INCOME" means the following:
 - i. For a person other than an individual, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or situated to the municipality under Section 164.08, and further reduced by any pre-2017 net operating loss carryforward available to the person for the municipality.

657 ii. For an individual who is a resident of the municipality, income
658 reduced by exempt income to the extent otherwise included in
659 income, then reduced as provided in Division (s)(2) of this Section,
660 and further reduced by any pre-2017 net operating loss carryforward
661 available to the individual for the municipality.
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663 iii. For an individual who is a nonresident of the municipality, income
664 reduced by exempt income to the extent otherwise included in
665 income and then, as applicable, apportioned or situated to the
666 municipality under Section 164.08 of this Chapter, then reduced as
667 provided in Division (s)(2) of this Section, and further reduced by any
668 pre-2017 net operating loss carryforward available to the individual
669 for the City.
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671 (2) In computing the municipal taxable income of a taxpayer who is an
672 individual, the taxpayer may subtract, as provided in Division (s)(1)(ii) or
673 (s)(1)(iii) of this Section, the amount of the individual's employee business
674 expenses reported on the individual's form 2106 that the individual
675 deducted for federal income tax purposes for the taxable year, subject to
676 the limitation imposed by Section 67 of the Internal Revenue Code. For the
677 municipal corporation in which the taxpayer is a resident, the taxpayer
678 may deduct all such expenses allowed for federal income tax purposes, but
679 to the extent the expenses do not relate to exempt income. For a municipal
680 corporation in which the taxpayer is not a resident, the taxpayer may
681 deduct such expenses only to the extent the expenses are related to the
682 taxpayer's performance of personal services in that nonresident municipal
683 corporation and are not related to exempt income.
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685 t) "MUNICIPALITY" means the City of Cuyahoga Falls, and includes any joint
686 economic development district or joint economic development zone that levies
687 an income tax or net profit tax under Sections 718.691, 715.70, 715.71, or
688 715.74 of the Ohio Revised Code or within which the City levies an income tax
689 or net profit tax pursuant to said Sections of the Ohio Revised Code, including
690 but not limited to the Boston Township-Cuyahoga Falls Joint Economic
691 Development District.
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693 u) "NET OPERATING LOSS" means a loss incurred by a person in the operation of
694 a trade or business. "Net operating loss" does not include unutilized losses
695 resulting from basis limitations, at-risk limitations, or passive activity loss
696 limitations.
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698 v) (1) "NET PROFIT" for a person other than an individual means adjusted
699 federal taxable income.
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701 (2) "NET PROFIT" for a person who is an individual means the individual's
702 net profit required to be reported on schedule C, schedule E, or schedule
703 F reduced by any net operating loss carried forward. For the purposes of
704 Division (v)(1) of this Section, the net operating loss carried forward shall
705 be calculated and deducted in the same manner as provided in Division
706 (a)(8) of this Section.
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- 708 (3) For the purposes of this Chapter, and notwithstanding Division (v)(1) of
709 this Section, net profit of a disregarded entity shall not be taxable as
710 against that disregarded entity, but shall instead be included in the net
711 profit of the owner of the disregarded entity.
712
- 713 (4) i. For purposes of this Chapter, “publicly traded partnership” means
714 any partnership, an interest in which is regularly traded on an
715 established securities market. A “publicly traded partnership” may
716 have any number of partners.
717
- 718 ii. For the purposes of this Chapter, and notwithstanding any other
719 provision of this Chapter, the net profit of a publicly traded
720 partnership that makes the election described in Division (v)(4) of
721 this Section shall be taxed as if the partnership were a C
722 corporation, and shall not be treated as the net profit or income of
723 any owner of the partnership.
724
- 725 iii. A publicly traded partnership that is treated as a partnership for
726 federal income tax purposes, and that is subject to tax on its net
727 profits by the municipality, may elect to be treated as a C
728 corporation. The election shall be made on the annual return for
729 the municipality. The municipality will treat the publicly traded
730 partnership as a C corporation if the election is so made.
731
- 732 iv. The individual owners of the partnership not filing as a C
733 corporation are required to file with their municipal corporation of
734 residence, and report partnership distribution of net profit.
735
- 736 w) “NONRESIDENT” means an individual that is not a resident of the City of
737 Cuyahoga Falls.
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- 739 x) “OHIO BUSINESS GATEWAY” means the online computer network system,
740 created under Section 125.30 of the Ohio Revised Code, that allows businesses
741 to electronically file business reply forms with state agencies and includes any
742 successor electronic filing and payment system.
743
- 744 y) “OTHER COMPENSATION” all forms of earned income including but not limited
745 to severance pay, tips, tax shelter plans, gifts of any type for services rendered,
746 vacation and holiday pay, wage continuation benefits, director’s fees, jury duty
747 fees, stock options granted in connection with the performance of service and
748 not designated as capital gains, property in lieu of cash, sick pay, bonuses,
749 incentive payments in whatever form, company closing benefits, earnings
750 designated as deferred compensation or compensation paid by an employer in
751 whatever form for services rendered, employer paid premiums for group-term
752 insurance in excess of fifty thousand dollars (\$50,000), strike benefits,
753 depreciation recapture, ordinary income shown on the federal form 4797, and
754 a resident partner’s or stockholder’s distributive share of a nonresident
755 partnership or S-corporation net profits. If income appears as part of Medicare
756 wages on a W-2 form and is not shown to be an exception in accordance with
757 Section 164.05(j) it shall be considered other compensation and is therefore
758 taxable to the individual.

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- z) "OTHER PAYER" means any person, other than an individual's employer or the employer's agent that pays an individual any amount included in the federal gross income of the individual. "Other payer" includes casino operators and video lottery terminal sales agents.
- aa) "PASS-THROUGH ENTITY" means a partnership not treated as an association taxable as a C corporation for federal income tax purposes, a limited liability company not treated as an association taxable as a C corporation for federal income tax purposes, an S corporation, or any other class of entity from which the income or profits of the entity are given pass-through treatment for federal income tax purposes. "Pass-through entity" does not include a trust, estate, grantor of a grantor trust, or disregarded entity.
- bb) "PENSION" means any amount paid to an employee or former employee that is reported to the recipient on an IRS form 1099-R, or successor form. Pension does not include deferred compensation, or amounts attributable to nonqualified deferred compensation plans, reported as FICA/Medicare wages on an IRS form W-2, Wage and Tax Statement, or successor form.
- cc) "PERSON" includes individuals, firms, companies, joint stock companies, business trusts, estates, trusts, partnerships, limited liability partnerships, limited liability companies, associations, C corporations, S corporations, governmental entities, and any other entity.
- dd) "POSTAL SERVICE" means the United States postal service, or private delivery service delivering documents and packages within an agreed upon delivery schedule, or any other carrier service delivering the item.
- ee) "POSTMARK DATE," "DATE OF POSTMARK," and similar terms include the date recorded and marked by a delivery service and recorded electronically to a database kept in the regular course of its business and marked on the cover in which the payment or document is enclosed.
- ff) "PRE-2017 NET OPERATING LOSS CARRYFORWARD" means any net operating loss incurred in a taxable year beginning before January 1, 2017, to the extent such loss was permitted, by 161.03(c)(1) through (3) to be carried forward and utilized to offset income or net profit generated in the municipality in future taxable years. For the purpose of calculating municipal taxable income, any pre-2017 net operating loss carryforward may be carried forward to any taxable year, including taxable years beginning in 2017 or thereafter, for the number of taxable years provided in the ordinance or until fully utilized, whichever is earlier.
- gg) "PUBLICLY TRADED PARTNERSHIP" means any partnership, an interest in which is regularly traded on an established securities market. A "publicly traded partnership" may have any number of partners.
- hh) "QUALIFYING WAGES" means wages, as defined in Section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, adjusted as follows:

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- (1) Deduct the following amounts:
 - i. Any amount included in wages if the amount constitutes compensation attributable to a plan or program described in Section 125 of the Internal Revenue Code.
 - ii. Any amount included in wages if the amount constitutes payment on account of a disability related to sickness or an accident paid by a party unrelated to the employer, agent of an employer, or other payer.
 - iii. Any amount included in wages that is exempt income.

- (2) Add the following amounts:
 - i. Any amount not included in wages solely because the employee was employed by the employer before April 1, 1986.
 - ii. Any amount not included in wages because the amount arises from the sale, exchange, or other disposition of a stock option, the exercise of a stock option, or the sale, exchange, or other disposition of stock purchased under a stock option. Division (hh)(2)(ii) of this Section applies only to those amounts constituting ordinary income.
 - iii. Any amount not included in wages if the amount is an amount described in Sections 401(k), 403(b), or 457 of the Internal Revenue Code. Division (hh)(2)(iii) of this Section applies only to employee contributions and employee deferrals.
 - iv. Any amount that is supplemental unemployment compensation benefits described in Section 3402(o)(2) of the Internal Revenue Code and not included in wages.
 - v. Any amount received that is treated as self-employment income for federal tax purposes in accordance with Section 1402(a)(8) of the Internal Revenue Code.
 - vi. Any amount not included in wages if all of the following apply:
 - a) For the taxable year the amount is employee compensation that is earned outside the United States and that either is included in the taxpayer's gross income for federal income tax purposes or would have been included in the taxpayer's gross income for such purposes if the taxpayer did not elect to exclude the income under Section 911 of the Internal Revenue Code;
 - b) For no preceding taxable year did the amount constitute wages as defined in Section 3121(a) of the Internal Revenue Code;

861
862 c) For any taxable year the amount has not otherwise been
863 added to wages pursuant to either Division (hh)(2) of this
864 Section or Section 718.03 of the Ohio Revised Code, as that
865 Section existed before the effective date of H.B. 5 of the 130th
866 General Assembly, March 23, 2015.

867
868 ii) "RELATED ENTITY"

869
870 (1) An individual stockholder, or a member of the stockholder's family
871 enumerated in Section 318 of the Internal Revenue Code, if the stockholder
872 and the members of the stockholder's family own directly, indirectly,
873 beneficially, or constructively, in the aggregate, at least fifty per cent of the
874 value of the taxpayer's outstanding stock;

875
876 (2) A stockholder, or a stockholder's partnership, estate, trust, or corporation,
877 if the stockholder and the stockholder's partnerships, estates, trusts, or
878 corporations own directly, indirectly, beneficially, or constructively, in the
879 aggregate, at least fifty per cent of the value of the taxpayer's outstanding
880 stock;

881
882 (3) A corporation, or a party related to the corporation in a manner that would
883 require an attribution of stock from the corporation to the party or from the
884 party to the corporation under Division (ii)(4) of this Section, provided the
885 taxpayer owns directly, indirectly, beneficially, or constructively, at least
886 fifty per cent of the value of the corporation's outstanding stock;

887
888 (4) The attribution rules described in Section 318 of the Internal Revenue Code
889 apply for the purpose of determining whether the ownership requirements
890 in Divisions (ii)(1) to (3) of this Section have been met.

891
892 jj) "RELATED MEMBER" means a person that, with respect to the taxpayer during
893 all or any portion of the taxable year, is either a related entity, a component
894 member as defined in Section 1563(b) of the Internal Revenue Code, or a person
895 to or from whom there is attribution of stock ownership in accordance with
896 Section 1563(e) of the Internal Revenue Code except, for purposes of
897 determining whether a person is a related member under this Division, "twenty
898 per cent" shall be substituted for "5 percent" wherever "5 percent" appears in
899 Section 1563(e) of the Internal Revenue Code.

900
901 kk) "RESIDENT" means an individual who is domiciled in the Municipality as
902 determined under Section 164.20 of this Chapter.

903
904 ll) "S CORPORATION" means a person that has made an election under
905 subchapter S of Chapter 1 of Subtitle A of the Internal Revenue Code for its
906 taxable year

907
908 mm) "SCHEDULE C" means internal revenue service schedule C (form 1040) filed by
909 a taxpayer pursuant to the Internal Revenue Code.

910

- 911 nn) "SCHEDULE E" means internal revenue service schedule E (form 1040) filed by
912 a taxpayer pursuant to the Internal Revenue Code.
913
- 914 oo) "SCHEDULE F" means internal revenue service schedule F (form 1040) filed by
915 a taxpayer pursuant to the Internal Revenue Code.
916
- 917 pp) "SINGLE MEMBER LIMITED LIABILITY COMPANY" means a limited liability
918 company that has one direct member.
919
- 920 qq) "SMALL EMPLOYER" means any employer that had total revenue of less than
921 five hundred thousand dollars during the preceding taxable year. For purposes
922 of this Division, "total revenue" means receipts of any type or kind, including,
923 but not limited to, sales receipts; payments; rents; profits; gains, dividends, and
924 other investment income; commissions; premiums; money; property; grants;
925 contributions; donations; gifts; program service revenue; patient service
926 revenue; premiums; fees, including premium fees and service fees; tuition
927 payments; unrelated business revenue; reimbursements; any type of payment
928 from a governmental unit, including grants and other allocations; and any other
929 similar receipts reported for federal income tax purposes or under generally
930 accepted accounting principles. "Small employer" does not include the federal
931 government; any state government, including any state agency or
932 instrumentality; any political subdivision; or any entity treated as a government
933 for financial accounting and reporting purposes.
934
- 935 rr) "TAX ADMINISTRATOR" means the individual charged with direct responsibility
936 for administration of the income tax levied by the City in accordance with this
937 Chapter
938
- 939 ss) "TAX RETURN PREPARER" means any individual described in Section
940 7701(a)(36) of the Internal Revenue Code and 26 C.F.R. 301.7701-15 .
941
- 942 tt) "TAXABLE YEAR" means the corresponding tax reporting period as prescribed
943 for the taxpayer under the Internal Revenue Code.
944
- 945 uu) "TAXPAYER" means a person subject to a tax levied on income by a municipal
946 corporation in accordance with this Chapter. "Taxpayer" does not include a
947 grantor trust or, except as provided in Division (uu)(1) of this Section, a
948 disregarded entity.
949
- 950 (1) A single member limited liability company that is a disregarded
951 entity for federal tax purposes may be a separate taxpayer from its single
952 member in all Ohio municipal corporations in which it either filed as a
953 separate taxpayer or did not file for its taxable year ending in 2003, if all
954 of the following conditions are met:
955
- 956 i. The limited liability company's single member is also a limited
957 liability company.
958
- 959 ii. The limited liability company and its single member were formed
960 and doing business in one or more Ohio municipal corporations
961 for at least five years before January 1, 2004.

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- iii. Not later than December 31, 2004, the limited liability company and its single member each made an election to be treated as a separate taxpayer under Division (L) of Section 718.01 of the Ohio Revised Code as this Section existed on December 31, 2004.
 - iv. The limited liability company was not formed for the purpose of evading or reducing Ohio municipal corporation income tax liability of the limited liability company or its single member.
 - v. The Ohio municipal corporation that was the primary place of business of the sole member of the limited liability company consented to the election.

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(2) For purposes of Division (uu)(1)(v) of this Section, a municipal corporation was the primary place of business of a limited liability company if, for the limited liability company's taxable year ending in 2003, its income tax liability was greater in that municipal corporation than in any other municipal corporation in Ohio, and the tax liability to that municipal corporation for its taxable year ending in 2003 was at least four hundred thousand dollars.

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- vv) "TAXPAYERS' RIGHTS AND RESPONSIBILITIES" means the rights provided to taxpayers in Sections 718.11, 718.12, 718.19, 718.23, 718.36, 718.37, 718.38, 5717.011, and 5717.03 of the Ohio Revised Code and any corresponding ordinances of the Municipality, and the responsibilities of taxpayers to file, report, withhold, remit, and pay municipal income tax and otherwise comply with Chapter 718 of the Ohio Revised Code, ordinances, and rules and regulations adopted by the municipality for the imposition and administration of a municipal income tax.

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164.06 DETERMINING MUNICIPAL TAXABLE INCOME FOR INDIVIDUALS.

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- a) "Municipal Taxable Income" for a resident of the municipality is calculated as follows:
- (1) "Income" reduced by "Exempt Income" to the extent such exempt income is otherwise included in income, reduced by allowable employee business expense deduction as found in Section 164.05(s)(2) of this Chapter, further reduced by any "Pre-2017 Net Operating Loss Carryforward" equals "Municipal Taxable Income".
 - i. "Income" is defined in 164.05(m) of this Chapter.
 - 1. "Qualifying Wages" is defined in Section 164.05(hh) of this Chapter.
 - 2. "Net profit" is included in "income", and is defined in Section 164.05(v) of this Chapter. The net operating loss carryforward shall be calculated and deducted in the same manner as provided in Section 164.05(a)(8) of this Chapter. Treatment of

1013 net profits received by an individual taxpayer from rental real
1014 estate is provided in Section 164.08(e) of this Chapter.
1015
1016 3. Section 164.05(m) provides the following: offsetting and net
1017 operating loss carryforward treatment in (m)(1)(ii)(a);
1018 resident's distributive share of net profit from pass through
1019 entity treatment in (m)(1)(ii)(b); treatment of S Corporation
1020 distributive share of net profit in the hands of the shareholder
1021 in (m)(1)(iii); restriction of amount of loss permitted to be
1022 carried forward for use by taxpayer in a subsequent taxable
1023 year in (m)(1)(iv).
1024
1025 4. "Pass Through Entity" is defined in Section 164.05(aa).
1026
1027 ii. "Exempt Income" is defined in Section 164.05(j) of this Chapter.
1028
1029 iii. Allowable employee business expense deduction is described in
1030 Section 164.05(s)(2) of this Chapter, and is subject to the limitations
1031 provided in that Section.
1032
1033 iv. "Pre-2017 Net Operating Loss Carryforward" is defined in Section
1034 164.05(ff) of this Chapter.
1035
1036 b) "Municipal Taxable Income" for a nonresident of the Municipality is calculated
1037 as follows:
1038
1039 (1) "Income" reduced by "Exempt Income" to the extent such exempt income is
1040 otherwise included in income, as applicable, apportioned or situated to the
1041 Municipality as provided in Section 164.08 of this Chapter, reduced by
1042 allowable employee business expense deduction as found in 164.05(s)(2) of
1043 this Chapter, further reduced by any "Pre-2017 Net Operating Loss
1044 Carryforward" equals "Municipal Taxable Income".
1045
1046 i. "Income" is defined in 164.05(m) of this Chapter.
1047
1048 1. "Qualifying Wages" is defined in Section 164.05(hh) of this
1049 Chapter.
1050
1051 2. "Net profit" is included in "income", and is defined in Section
1052 164.05(v) of this Chapter. This Section also provides that the
1053 net operating loss carryforward shall be calculated and
1054 deducted in the same manner as provided in Section
1055 164.05(a)(8). "Net profit" for a nonresident individual includes
1056 any net profit of the nonresident, but excludes the distributive
1057 share of net profit or loss of only a pass through entity owned
1058 directly or indirectly by the nonresident.
1059
1060 3. "Pass through Entity" is defined in Section 164.05(aa).
1061
1062 ii. "Exempt Income" is defined in Section 164.05(j) of this Chapter.
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- iii. “Apportioned or sitused to the Municipality as provided in Section 164.08 of this Chapter” includes the apportionment of net profit income attributable to work done or services performed in the Municipality. Treatment of net profits received by an individual taxpayer from rental real estate is provided in Section 164.08(e) of this Chapter.
 - iv. “Allowable employee business expense deduction” as described Section 164.05(s)(2) of this Chapter, is subject to the limitations provided in that Section. For a nonresident of the Municipality, the deduction is limited to the extent the expenses are related to the performance of personal services by the nonresident in the Municipality.
 - v. “Pre-2017 Net Operating Loss Carryforward” is defined in Section 164.05 (ff) of this Chapter.

1081 **164.07 DETERMINING MUNICIPAL TAXABLE INCOME FOR TAXPAYERS WHO**
1082 **ARE NOT INDIVIDUALS.**
1083

- 1084 a) “Municipal Taxable Income” for a taxpayer who is not an individual is calculated
1085 as follows:
1086
- 1087 (1) “Income” reduced by “Exempt Income” to the extent otherwise included in
1088 income, multiplied by apportionment, further reduced by any “Pre-2017
1089 Net Operating Loss Carryforward” equals “Municipal Taxable Income”.
1090
 - 1091 i. “Net Profit” for a person other than an individual is defined in
1092 Section 164.05(v) of this Chapter.
 - 1093 ii. “Adjusted Federal Taxable Income” is defined in Section 164.05(a)
1094 of this Chapter.
 - 1095 (2) “Exempt Income” is defined in Section 164.05(j) of this Chapter.
1096
 - 1097 (3) “Apportionment” means the apportionment as determined by Section
1098 164.08 of this Chapter.
1099
 - 1100 (4) “Pre-2017 Net Operating Loss Carryforward” is defined in Section 164.05
1101 (ff) of this Chapter.
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1105 **164.08 NET PROFIT; INCOME SUBJECT TO NET PROFIT TAX; ALTERNATIVE**
1106 **APPORTIONMENT.**
1107

1108 This Section applies to any taxpayer engaged in a business or profession in the
1109 Municipality unless the taxpayer is an individual who resides in the Municipality or the
1110 taxpayer is an electric company, combined company, or telephone company that is
1111 subject to and required to file reports under Chapter 5745 of the Ohio Revised Code.
1112 For purposes of this Section, the municipality is defined in Section 164.05(t) and the
1113 net profit calculated herein shall apply as set forth in Section 164.06 and 164.07 of this
1114 Chapter.

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- a) Net profit from a business or profession conducted both within and outside of the boundaries of the Municipality shall be considered as having a taxable situs in the Municipality for purposes of municipal income taxation in the same proportion as the average ratio of the following:
- (1) The average original cost of the real property and tangible personal property owned or used by the taxpayer in the business or profession in the Municipality during the taxable period to the average original cost of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated. As used in the preceding sentence, tangible personal or real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight;
 - (2) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the Municipality to wages, salaries, and other compensation paid during the same period to individuals employed in the business or profession, wherever the individual's services are performed, excluding compensation from which taxes are not required to be withheld under Section 164.11 of this Chapter;
 - (3) Total gross receipts of the business or profession from sales and rentals made and services performed during the taxable period in the Municipality to total gross receipts of the business or profession during the same period from sales, rentals, and services, wherever made or performed.
- b) (1) If the apportionment factors described in Division (a) of this Section do not fairly represent the extent of a taxpayer's business activity in the Municipality, the taxpayer may request, or the Tax Administrator may require, that the taxpayer use, with respect to all or any portion of the income of the taxpayer, an alternative apportionment method involving one or more of the following:
- i. Separate accounting;
 - ii. The exclusion of one or more of the factors;
 - iii. The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the Municipality;
 - iv. A modification of one or more of the factors.
- (2) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the Tax Administrator denies the

1165 request in an assessment issued within the period prescribed by Section
1166 164.33 of this Chapter.

1167
1168 (3) The Tax Administrator may require a taxpayer to use an alternative
1169 apportionment method as described in Division (b)(1) of this Section only
1170 by issuing an assessment to the taxpayer within the period prescribed by
1171 Section 164.33 of this Chapter.

1172
1173 (4) Nothing in Division (b) of this Section nullifies or otherwise affects any
1174 alternative apportionment arrangement approved by the Tax
1175 Administrator or otherwise agreed upon by both the Tax Administrator
1176 and taxpayer before January 1, 2016.

1177
1178 c) As used in Division (a)(2) of this Section, “wages, salaries, and other
1179 compensation” includes only wages, salaries, or other compensation paid to an
1180 employee for services performed at any of the following locations:

1181
1182 (1) A location that is owned, controlled, or used by, rented to, or under the
1183 possession of one of the following:

1184
1185 i. The employer;

1186
1187 ii. A vendor, customer, client, or patient of the employer, or a related
1188 member of such a vendor, customer, client, or patient;

1189
1190 iii. A vendor, customer, client, or patient of a person described in
1191 Division (c)(1)(ii) of this Section, or a related member of such a
1192 vendor, customer, client, or patient.

1193
1194 (2) Any location at which a trial, appeal, hearing, investigation, inquiry,
1195 review, court-martial, or similar administrative, judicial, or legislative
1196 matter or proceeding is being conducted, provided that the compensation
1197 is paid for services performed for, or on behalf of, the employer or that the
1198 employee's presence at the location directly or indirectly benefits the
1199 employer;

1200
1201 (3) Any other location, if the Tax Administrator determines that the employer
1202 directed the employee to perform the services at the other location in lieu
1203 of a location described in Division (c)(1) or (2) of this Section solely in order
1204 to avoid or reduce the employer's municipal income tax liability. If the Tax
1205 Administrator makes such a determination, the employer may dispute the
1206 determination by establishing, by a preponderance of the evidence, that
1207 the Tax Administrator's determination was unreasonable.

1208
1209 d) For the purposes of Division (a)(3) of this Section, receipts from sales and rentals
1210 made and services performed shall be situated to a municipal corporation as
1211 follows:

1212
1213 (1) Gross receipts from the sale of tangible personal property shall be situated
1214 to the municipal corporation in which the sale originated. For the purposes
1215 of this Division, a sale of property originates in a municipal corporation if,

1216 regardless of where title passes, the property meets any of the following
1217 criteria:

1218
1219 i. The property is shipped to or delivered within the municipal
1220 corporation from a stock of goods located within the municipal
1221 corporation.

1222
1223 ii. The property is delivered within the municipal corporation from a
1224 location outside the municipal corporation, provided the taxpayer
1225 is regularly engaged through its own employees in the solicitation
1226 or promotion of sales within such municipal corporation and the
1227 sales result from such solicitation or promotion.

1228
1229 iii. The property is shipped from a place within the municipal
1230 corporation to purchasers outside the municipal corporation,
1231 provided that the taxpayer is not, through its own employees,
1232 regularly engaged in the solicitation or promotion of sales at the
1233 place where delivery is made.

1234
1235 (2) Gross receipts from the sale of services shall be sitused to the municipal
1236 corporation to the extent that such services are performed in the municipal
1237 corporation.

1238
1239 (3) To the extent included in income, gross receipts from the sale of real
1240 property located in the municipal corporation shall be sitused to the
1241 municipal corporation.

1242
1243 (4) To the extent included in income, gross receipts from rents and royalties
1244 from real property located in the municipal corporation shall be sitused to
1245 the municipal corporation.

1246
1247 (5) Gross receipts from rents and royalties from tangible personal property
1248 shall be sitused to the municipal corporation based upon the extent to
1249 which the tangible personal property is used in the municipal corporation.

1250
1251 e) The net profit received by an individual taxpayer from the rental of real estate
1252 owned directly by the individual or by a disregarded entity owned by the
1253 individual shall be subject to tax only by the municipal corporation in which the
1254 property generating the net profit is located and the municipal corporation in
1255 which the individual taxpayer that receives the net profit resides. A municipal
1256 corporation shall allow such taxpayers to elect to use separate accounting for the
1257 purpose of calculating net profit sitused under this Division to the municipal
1258 corporation in which the property is located. For purposes of the application of
1259 any net operating loss realized from the rental of real estate, said loss is to be
1260 applied using separate accounting as it relates to those properties within a given
1261 municipal taxing jurisdiction. Common or shared expenses relating to rental real
1262 estate shall be allocated equally among all rental properties.

1263
1264 f) (1) Except as provided in Division (f)(2) of this Section, commissions received
1265 by a real estate agent or broker relating to the sale, purchase, or lease of
1266 real estate shall be sitused to the municipal corporation in which the real

1267 estate is located. Net profit reported by the real estate agent or broker shall
1268 be allocated to a municipal corporation based upon the ratio of the
1269 commissions the agent or broker received from the sale, purchase, or lease
1270 of real estate located in the municipal corporation to the commissions
1271 received from the sale, purchase, or lease of real estate everywhere in the
1272 taxable year.

1273
1274 (2) An individual who is a resident of a municipal corporation that imposes a
1275 municipal income tax shall report the individual's net profit from all real
1276 estate activity on the individual's annual tax return for that municipal
1277 corporation. The individual may claim a credit for taxes the individual paid
1278 on such net profit to another municipal corporation to the extent that such
1279 credit is allowed under 164.14 of this Chapter.
1280

1281 g) If, in computing a taxpayer's adjusted federal taxable income, the taxpayer
1282 deducted any amount with respect to a stock option granted to an employee, the
1283 taxpayer shall add the amount that is exempt from taxation to the taxpayer's net
1284 profit that was apportioned to that municipal corporation. The taxpayer will not
1285 be required to add to its net profit that was apportioned to that Municipal
1286 Corporation any amount other than the amount upon which the employee would
1287 be required to pay tax were the amount related to the stock option not exempted
1288 from taxation. This Division applies solely for the purpose of making an
1289 adjustment to the amount of a taxpayer's net profit that was apportioned to a
1290 municipal corporation under this Section.
1291

1292 h) When calculating the ratios described in Division (a) or Division (b) of this Section,
1293 the owner of a disregarded entity shall include in the owner's ratios the property,
1294 payroll, and gross receipts of such disregarded entity.
1295

1296 **164.09 CONSOLIDATED FEDERAL INCOME TAX RETURN.**
1297

1298 a) As used in this Section:
1299

1300 (1) "Affiliated group of corporations" means an affiliated group as defined in
1301 Section 1504 of the Internal Revenue Code, except that, if such a group
1302 includes at least one incumbent local exchange carrier that is primarily
1303 engaged in the business of providing local exchange telephone service in
1304 this state, the affiliated group shall not include any incumbent local
1305 exchange carrier that would otherwise be included in the group.
1306

1307 (2) "Consolidated federal income tax return" means a consolidated return filed
1308 for federal income tax purposes pursuant to Section 1501 of the Internal
1309 Revenue Code.
1310

1311 (3) "Consolidated federal taxable income" means the consolidated taxable
1312 income of an affiliated group of corporations, as computed for the purposes
1313 of filing a consolidated federal income tax return, before consideration of
1314 net operating losses or special deductions. "Consolidated federal taxable
1315 income" does not include income or loss of an incumbent local exchange
1316 carrier that is excluded from the affiliated group under Division (a)(1) of
1317 this Section.

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- (4) “Incumbent local exchange carrier” has the same meaning as in Section 4927.01 of the Ohio Revised Code.
 - (5) “Local exchange telephone service” has the same meaning as in Section 5727.01 of the Ohio Revised Code.
 - b) (1) For taxable years beginning on or after January 1, 2016, a taxpayer that is member of an affiliated group of corporations may elect to file a consolidated municipal income tax return for a taxable year if at least one member of the affiliated group of corporations is subject to the municipal income tax in that taxable year and if the affiliated group of corporations filed a consolidated federal income tax return with respect to that taxable year.
 - i. The election is binding for a five-year period beginning with the first taxable year of the initial election unless a change in the reporting method is required under federal law.
 - ii. The election continues to be binding for each subsequent five-year period unless the taxpayer elects to discontinue filing consolidated municipal income tax returns under Division (b)(2) of this Section; or
 - iii. A taxpayer receives permission from the Tax Administrator. The Tax Administrator shall approve such a request for good cause shown.
 - (2) An election to discontinue filing consolidated municipal income tax returns under this Section must be made in the first year following the last year of a five-year consolidated municipal income tax return election period in effect under Division (b)(1) of this Section. The election to discontinue filing a consolidated municipal income tax return is binding for a five-year period beginning with the first taxable year of the election.
 - (3) An election made under Division (b)(1) or (2) of this Section is binding on all members of the affiliated group of corporations subject to a municipal income tax.
 - c) A taxpayer that is a member of an affiliated group of corporations that filed a consolidated federal income tax return for a taxable year must file a consolidated municipal income tax return for that taxable year if the Tax Administrator determines, by a preponderance of the evidence, that intercompany transactions have not been conducted at arm's length and that there has been a distortive shifting of income or expenses with regard to allocation of net profits to the municipal corporation. A taxpayer that is required to file a consolidated municipal income tax return for a taxable year shall file a consolidated municipal income tax return for all subsequent taxable years unless the taxpayer requests and receives written permission from the Tax Administrator to file a separate return or a taxpayer has experienced a change in circumstances.

1368 d) A taxpayer is required to prepare a consolidated municipal income tax return in
1369 the same manner as is required under the United States Department of Treasury
1370 regulations that prescribe procedures for the preparation of the consolidated
1371 federal income tax return required to be filed by the common parent of the
1372 affiliated group of which the taxpayer is a member.
1373

1374 e) (1) Except as otherwise provided in Divisions (e)(2), (3), and (4) of this Section,
1375 corporations that file a consolidated municipal income tax return shall
1376 compute adjusted federal taxable income, as defined in Section 165.05(a)
1377 of this Chapter, by substituting “consolidated federal taxable income” for
1378 “federal taxable income” wherever “federal taxable income” appears in that
1379 Division and by substituting “an affiliated group of corporation's” for “a C
1380 corporation's” wherever “a C corporation's” appears in that Division.
1381

1382 (2) No corporation filing a consolidated municipal income tax return shall
1383 make any adjustment otherwise required under Division 164.05(a) of this
1384 Chapter to the extent that the item of income or deduction otherwise
1385 subject to the adjustment has been eliminated or consolidated in the
1386 computation of consolidated federal taxable income.
1387

1388 (3) If the net profit or loss of a pass-through entity having at least eighty per
1389 cent of the value of its ownership interest owned or controlled, directly or
1390 indirectly, by an affiliated group of corporations is included in that affiliated
1391 group's consolidated federal taxable income for a taxable year, the
1392 corporation filing a consolidated municipal income tax return shall do one
1393 of the following with respect to that pass-through entity's net profit or loss
1394 for that taxable year:
1395

1396 i. Exclude the pass-through entity's net profit or loss from the
1397 consolidated federal taxable income of the affiliated group and, for
1398 the purpose of making the computations required in Section 164.08
1399 of this Chapter, exclude the property, payroll, and gross receipts of
1400 the pass-through entity in the computation of the affiliated group's
1401 net profit sitused to a municipal corporation. If the entity's net profit
1402 or loss is so excluded, the entity shall be subject to taxation as a
1403 separate taxpayer on the basis of the entity's net profits that would
1404 otherwise be included in the consolidated federal taxable income of
1405 the affiliated group.
1406

1407 ii. Include the pass-through entity's net profit or loss in the
1408 consolidated federal taxable income of the affiliated group and, for
1409 the purpose of making the computations required in Section 164.08
1410 of this Chapter, include the property, payroll, and gross receipts of
1411 the pass-through entity in the computation of the affiliated group's
1412 net profit sitused to a municipal corporation. If the entity's net profit
1413 or loss is so included, the entity shall not be subject to taxation as
1414 a separate taxpayer on the basis of the entity's net profits that are
1415 included in the consolidated federal taxable income of the affiliated
1416 group. The entity shall be subject to taxation as a separate taxpayer
1417 on that portion of the entity's net profit or loss not included in the

1418 consolidated federal taxable income of the affiliated groups and
1419 situated to municipal corporation.

1420
1421 (4) If the net profit or loss of a pass-through entity having less than eighty per
1422 cent of the value of its ownership interest owned or controlled, directly or
1423 indirectly, by an affiliated group of corporations is included in that affiliated
1424 group's consolidated federal taxable income for a taxable year, all of the
1425 following shall apply:

1426
1427 i. The corporation filing the consolidated municipal income tax return
1428 shall exclude the pass-through entity's net profit or loss from the
1429 consolidated federal taxable income of the affiliated group and, for
1430 the purposes of making the computations required in Section
1431 164.08 of this Chapter, exclude the property, payroll, and gross
1432 receipts of the pass-through entity in the computation of the
1433 affiliated group's net profit situated to a municipal corporation;

1434
1435 ii. The pass-through entity shall be subject to municipal income
1436 taxation as a separate taxpayer in accordance with this Chapter on
1437 the basis of the entity's net profits that would otherwise be included
1438 in the consolidated federal taxable income of the affiliated group.

1439
1440 (5) Corporations filing a consolidated municipal income tax return shall make
1441 the computations required under Section 164.08 of this Chapter by
1442 substituting "consolidated federal taxable income attributable to" for "net
1443 profit from" wherever "net profit from" appears in that Section and by
1444 substituting "affiliated group of corporations" for "taxpayer" wherever
1445 "taxpayer" appears in that Section.

1446
1447 (6) Each corporation filing a consolidated municipal income tax return is
1448 jointly and severally liable for any tax, interest, penalties, fines, charges, or
1449 other amounts imposed by the municipality in accordance with this
1450 Chapter on the corporation, an affiliated group of which the corporation is
1451 a member for any portion of the taxable year, or any one or more members
1452 of such an affiliated group.

1453
1454 (7) Corporations and their affiliates that made an election or entered into an
1455 agreement with a municipal corporation before January 1, 2016, to file a
1456 consolidated or combined tax return with such municipal corporation may
1457 continue to file consolidated or combined tax returns in accordance with
1458 such election or agreement for taxable years beginning on and after
1459 January 1, 2016.

1460
1461 **164.10 WITHHOLDING FROM QUALIFYING WAGES.**

1462
1463 a) (1) Each employer, agent of an employer, or other payer located or doing
1464 business in the Municipality shall withhold from each employee an amount
1465 equal to the qualifying wages of the employee earned by the employee in
1466 the Municipality multiplied by the applicable rate of the Municipality's
1467 income tax, except for qualifying wages for which withholding is not
1468 required under Section 164.11 of this Chapter or Division (d) or (f) of this

1469 Section. An employer, agent of an employer, or other payer shall deduct
1470 and withhold the tax from qualifying wages on the date that the employer,
1471 agent, or other payer directly, indirectly, or constructively pays the
1472 qualifying wages to, or credits the qualifying wages to the benefit of, the
1473 employee.
1474

1475 (2) In addition to withholding the amounts required under Division (a)(1) of
1476 this Section, an employer, agent of an employer, or other payer may also
1477 deduct and withhold, on the request of an employee, taxes for the municipal
1478 corporation in which the employee is a resident.
1479

1480 b) An employer, agent of an employer, or other payer shall remit to the Tax
1481 Administrator of the Municipality the greater of the income taxes deducted and
1482 withheld or the income taxes required to be deducted and withheld by the
1483 employer, agent, or other payer, along with any report required by the Tax
1484 Administrator to accompany such payment, according to the following schedule:
1485

1486 (1) Any employer, agent of an employer, or other payer not required to make
1487 payments under Division (b)(2) of this Section of taxes required to be
1488 deducted and withheld shall make quarterly payments to the Municipality
1489 not later than the fifteenth day of the month following the end of each
1490 calendar quarter.
1491

1492 (2) Taxes required to be deducted and withheld shall be remitted monthly to
1493 the Municipality if the total taxes deducted and withheld or required to be
1494 deducted and withheld by the employer, agent, or other payer in the
1495 preceding calendar year exceeded two thousand three hundred ninety-nine
1496 dollars, or if the total amount of taxes deducted and withheld or required to
1497 be deducted and withheld on behalf of the Municipality in any month of the
1498 preceding calendar quarter exceeded two hundred dollars. Payment under
1499 Division (b)(2) of this Section must be received by the Municipality not later
1500 than fifteen days after the last day of each month.
1501

1502 c) An employer, agent of an employer, or other payer shall make and file a return
1503 showing the amount of tax withheld by the employer, agent, or other payer from
1504 the qualifying wages of each employee and remitted to the Tax Administrator.
1505

1506 d) An employer, agent of an employer, or other payer is not required to withhold
1507 municipal income tax with respect to an individual's disqualifying disposition of
1508 an incentive stock option if, at the time of the disqualifying disposition, the
1509 individual is not an employee of either the corporation with respect to whose
1510 stock the option has been issued or of such corporation's successor entity.
1511

1512 e) (1) An employee is not relieved from liability for a tax by the failure of the
1513 employer, agent of an employer, or other payer to withhold the tax as
1514 required under this Chapter or by the employer's, agent's, or other payer's
1515 exemption from the requirement to withhold the tax.
1516

1517 (2) The failure of an employer, agent of an employer, or other payer to remit
1518 to the Municipality the tax withheld relieves the employee from liability for

1519 that tax unless the employee colluded with the employer, agent, or other
1520 payer in connection with the failure to remit the tax withheld.

1521
1522 f) Compensation deferred before June 26, 2003, is not subject to any municipal
1523 corporation income tax or municipal income tax withholding requirement to the
1524 extent the deferred compensation does not constitute qualifying wages at the time
1525 the deferred compensation is paid or distributed.

1526
1527 g) Each employer, agent of an employer, or other payer required to withhold taxes
1528 is liable for the payment of that amount required to be withheld, whether or not
1529 such taxes have been withheld. The taxes withheld shall be deemed to be held in
1530 trust for the Municipality until such time as the withheld amount is remitted to
1531 the Municipality.

1532
1533 h) On or before the last day of February of each year, every employer is required to
1534 file a Withholding Reconciliation Return with the Tax Administrator which must
1535 include:

1536
1537 (1) A list of the names, addresses, and social security numbers of all employees
1538 from whom qualifying wage tax was withheld or should have been withheld
1539 for the Municipality during the preceding calendar year.

1540
1541 (2) The amount of tax withheld, if any, from each such employee's qualifying
1542 wage, the total amount of qualifying wages paid to such employee during
1543 the preceding calendar year.

1544
1545 (3) The name of every other municipal corporation for which tax was withheld
1546 or should have been withheld from such employee during the preceding
1547 calendar year.

1548
1549 (4) Any other information required for federal income tax reporting purposes on
1550 Internal Revenue Service form W-2 or its equivalent form with respect to
1551 such employee, and other information as may be required by the Tax
1552 Administrator.

1553
1554 i) The officer or the employee of the employer, agent of an employer, or other payer
1555 with control or direct supervision of or charged with the responsibility for
1556 withholding the tax or filing the reports and making payments as required by this
1557 Section, shall be personally liable for a failure to file a report or pay the tax due
1558 as required by this Section. The dissolution of an employer, agent of an employer,
1559 or other payer does not discharge the officer's or employee's liability for failure of
1560 the employer, agent of an employer, or other payer to file returns or pay any tax
1561 due.

1562
1563 j) An employer is required to deduct and withhold municipal income tax on tips
1564 and gratuities received by the employer's employees and constituting qualifying
1565 wages only to the extent that the tips and gratuities are under the employer's
1566 control. For the purposes of this Division, a tip or gratuity is under the employer's
1567 control if the tip or gratuity is paid by the customer to the employer for
1568 subsequent remittance to the employee, or if the customer pays the tip or gratuity
1569 by credit card, debit card, or other electronic means.

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- k) The Tax Administrator shall consider any tax withheld by an employer at the request of an employee when such tax is not otherwise required to be withheld by this Chapter to be tax required to be withheld and remitted for the purposes of this Section.

164.11 OCCASIONAL ENTRANT.

- a) The following terms as used in this Section:
 - (1) “Employer” includes a person that is a related member to or of an employer.
 - (2) “Professional athlete” means an athlete who performs services in a professional athletic event for wages or other remuneration.
 - (3) “Professional entertainer” means a person who performs services in the professional performing arts for wages or other remuneration on a per-event basis.
 - (4) “Public figure” means a person of prominence who performs services at discrete events, such as speeches, public appearances, or similar events, for wages or other remuneration on a per-event basis.
 - (5) “Fixed location” means a permanent place of doing business in this state, such as an office, warehouse, storefront, or similar location owned or controlled by an employer.
 - (6) “Worksite location” means a construction site or other temporary worksite in this state at which the employer provides services for more than twenty days during the calendar year. “Worksite location” does not include the home of an employee.
 - (7) “Principal place of work” means the fixed location to which an employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location, “principal place of work” means the worksite location in this state to which the employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location or worksite location, “principal place of work” means the location in this state at which the employee spends the greatest number of days in a calendar year performing services for or on behalf of the employee’s employer.
 - (8) “Presumed worksite location” means a construction site or other temporary worksite in this state at which the employer provides services that can reasonably be expected by the employer to last more than twenty days in a calendar year. Services can “reasonably be expected by the employer to last more than twenty days” if either of the following applies at the time the services commence:

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1629
- i. The nature of the services are such that it will require more than twenty days of actual services to complete the services;
 - ii. The agreement between the employer and its customer to perform services at a location requires the employer to perform actual services at the location for more than twenty days.

1630 If there is not a single municipal corporation in which the employee spent the “greatest
1631 number of days in a calendar year” performing services for or on behalf of the employer,
1632 but instead there are two or more municipal corporations in which the employee spent
1633 an identical number of days that is greater than the number of days the employee spent
1634 in any other municipal corporation, the employer must allocate any of the employee's
1635 qualifying wages subject to Division (b)(1)(i) of this Section among those two or more
1636 municipal corporations. The allocation shall be made using any fair and reasonable
1637 method, including, but not limited to, an equal allocation among such municipal
1638 corporations or an allocation based upon the time spent or sales made by the employee
1639 in each such municipal corporation. A municipal corporation to which qualifying wages
1640 are allocated under this Division shall be the employee's “principal place of work” with
1641 respect to those qualifying wages for the purposes of this Section.
1642

1643 For the purposes of this Division, the location at which an employee spends a particular
1644 day shall be deemed in accordance with Division (b)(2) of this Section, except that
1645 “location” shall be substituted for “municipal corporation” wherever “municipal
1646 corporation” appears in that Division.
1647

- 1648 b) (1) Subject to Divisions (c), (e), (f), and (g) of this Section, an employer is not
1649 required to withhold municipal income tax on qualifying wages paid to an
1650 employee for the performance of personal services in a municipal
1651 corporation that imposes such a tax if the employee performed such
1652 services in the municipal corporation on twenty or fewer days in a calendar
1653 year, unless one of the following conditions applies:
1654
- i. The employee's principal place of work is located in the Municipality.
 - ii. The employee performed services at one or more presumed worksite locations in the Municipality.
 - iii. The employee is a resident of the Municipality and has requested that the employer withhold tax from the employee's qualifying wages as provided in Section 164.10 of this Chapter.
 - iv. The employee is a professional athlete, professional entertainer, or public figure, and the qualifying wages are paid for the performance of services in the employee's capacity as a professional athlete, professional entertainer, or public figure within the Municipality.
- 1669 (2) For the purposes of Division (b)(1) of this Section, an employee shall be
1670 considered to have spent a day performing services in a municipal
1671

1672 corporation only if the employee spent more time performing services for
1673 or on behalf of the employer in that municipal corporation than in any
1674 other municipal corporation on that day. For the purposes of determining
1675 the amount of time an employee spent in a particular location, the time
1676 spent performing one or more of the following activities shall be considered
1677 to have been spent at the employee's principal place of work:
1678

- 1679 i. Traveling to the location at which the employee will first perform
1680 services for the employer for the day;
- 1681
- 1682 ii. Traveling from a location at which the employee was performing
1683 services for the employer to any other location;
- 1684
- 1685 iii. Traveling from any location to another location in order to pick up
1686 or load, for the purpose of transportation or delivery, property that
1687 has been purchased, sold, assembled, fabricated, repaired,
1688 refurbished, processed, remanufactured, or improved by the
1689 employee's employer;
- 1690
- 1691 iv. Transporting or delivering property described in Division (b)(2)(iii) of
1692 this Section, provided that, upon delivery of the property, the
1693 employee does not temporarily or permanently affix the property to
1694 real estate owned, used, or controlled by a person other than the
1695 employee's employer;
- 1696
- 1697 v. Traveling from the location at which the employee makes the
1698 employee's final delivery or pick-up for the day to either the
1699 employee's principal place of work or a location at which the
1700 employee will not perform services for the employer.
1701

1702 c) If the principal place of work of an employee is located in a municipal corporation
1703 that imposes an income tax in accordance with this Chapter, the exception from
1704 withholding requirements described in Division (b)(1) of this Section shall apply
1705 only if, with respect to the employee's qualifying wages described in that Division,
1706 the employer withholds and remits tax on such qualifying wages to the municipal
1707 corporation in which the employee's principal place of work is located.
1708

1709 d) (1) Except as provided in Division (d)(2) of this Section, if, during a calendar
1710 year, the number of days an employee spends performing personal services
1711 in a municipal corporation exceeds the twenty-day threshold described in
1712 Division (b)(1) of this Section, the employer shall withhold and remit tax to
1713 that municipal corporation for any subsequent days in that calendar year
1714 on which the employer pays qualifying wages to the employee for personal
1715 services performed in that municipal corporation.
1716

1717 (2) An employer required to begin withholding tax for a municipal corporation
1718 under Division (d)(1) of this Section may elect to withhold tax for that
1719 municipal corporation for the first twenty days on which the employer paid
1720 qualifying wages to the employee for personal services performed in that
1721 municipal corporation.
1722

1723 (3) If an employer makes the election described in Division (d)(2) of this
1724 Section, the taxes withheld and paid by such an employer during those
1725 first twenty days to the municipal corporation in which the employee's
1726 principal place of work is located are refundable to the employee.
1727

1728 e) Without regard to the number of days in a calendar year on which an employee
1729 performs personal services in any municipal corporation, an employer must
1730 withhold municipal income tax on all of the employee's qualifying wages for a
1731 taxable year and remit that tax only to the municipal corporation in which the
1732 employer's fixed location is located if the employer qualifies as a small employer
1733 as defined in Section 164.05 of this Chapter. To determine whether an employer
1734 qualifies as a small employer for a taxable year, the Tax Administrator may
1735 require the employer to provide the Tax Administrator with the employer's federal
1736 income tax return for the preceding taxable year.
1737

1738 f) Divisions (b)(1) and (d) of this Section shall not apply to the extent that a Tax
1739 Administrator and an employer enter into an agreement regarding the manner in
1740 which the employer shall comply with the requirements of Section 164.10 of this
1741 Chapter.
1742

1743 **164.12 DECLARATION OF ESTIMATED TAX.**
1744

1745 a) As used in this Section:
1746

1747 (1) "Estimated taxes" means the amount that the taxpayer reasonably
1748 estimates to be the taxpayer's tax liability for a municipal corporation's
1749 income tax for the current taxable year.
1750

1751 (2) "Tax liability" means the total taxes due to a municipal corporation for the
1752 taxable year, after allowing any credit to which the taxpayer is entitled,
1753 and after applying any estimated tax payment, withholding payment, or
1754 credit from another taxable year.
1755

1756 b) (1) Every taxpayer shall make a declaration of estimated taxes for the current
1757 taxable year, on the form prescribed by the Tax Administrator, if the
1758 amount payable as estimated taxes is at least two hundred dollars. For the
1759 purposes of this Section:
1760

1761 i. Taxes withheld from qualifying wages shall be considered as paid to
1762 the municipal corporation for which the taxes were withheld in
1763 equal amounts on each payment date. If the taxpayer establishes
1764 the dates on which all amounts were actually withheld, the
1765 amounts withheld shall be considered as paid on the dates on which
1766 the amounts were actually withheld.
1767

1768 ii. An overpayment of tax applied as a credit to a subsequent taxable
1769 year is deemed to be paid on the date of the postmark stamped on
1770 the cover in which the payment is mailed or, if the payment is made
1771 by electronic funds transfer, the date the payment is submitted. As
1772 used in this Division, "date of the postmark" means, in the event

1773 there is more than one date on the cover, the earliest date imprinted
1774 on the cover by the postal service.

1775
1776 iii. A taxpayer having a taxable year of less than twelve months shall
1777 make a declaration under rules prescribed by the Tax
1778 Administrator.

1779
1780 (2) Taxpayers filing a joint return are required to file a joint declaration of
1781 estimated taxes.

1782
1783 (3) The declaration of estimated taxes shall be filed on or before the date
1784 prescribed for the filing of municipal income tax returns under Section
1785 164.13(g) of this Chapter or on or before the fifteenth day of the fourth
1786 month of the first taxable year after the taxpayer becomes subject to tax
1787 for the first time.

1788
1789 (4) Taxpayers reporting on a fiscal year basis shall file a declaration on or
1790 before the fifteenth day of the fourth month after the beginning of each
1791 fiscal year or period.

1792
1793 (5) The original declaration or any subsequent amendment may be increased
1794 or decreased on or before any subsequent quarterly payment day as
1795 provided in this Section.

1796
1797 c) (1) The required portion of the tax liability for the taxable year that shall be
1798 paid through estimated taxes made payable to the Municipality, including
1799 the application of tax refunds to estimated taxes and withholding on or
1800 before the applicable payment date, shall be as follows:

1801
1802 i. On or before the fifteenth day of the fourth month after the
1803 beginning of the taxable year, twenty-two and one-half per cent of
1804 the tax liability for the taxable year;

1805
1806 ii. On or before the fifteenth day of the sixth month after the beginning
1807 of the taxable year, forty-five per cent of the tax liability for the
1808 taxable year;

1809
1810 iii. On or before the fifteenth day of the ninth month after the beginning
1811 of the taxable year, sixty-seven and one-half per cent of the tax
1812 liability for the taxable year;

1813
1814 iv. On or before the fifteenth day of the twelfth month of the taxable
1815 year, ninety per cent of the tax liability for the taxable year.

1816
1817 (2) A taxpayer may amend a declaration under rules prescribed by the Tax
1818 Administrator. When an amended declaration has been filed, the unpaid
1819 balance shown due on the amended declaration shall be paid in equal
1820 installments on or before the remaining payment dates. The amended
1821 declaration must be filed on the next applicable due date as outlined in
1822 (c)(1)(i) through (iv) of this Section.

1823

- 1824 (3) On or before the fifteenth day of the fourth month of the year following that
1825 for which the declaration or amended declaration was filed, an annual
1826 return shall be filed and any balance which may be due shall be paid with
1827 the return in accordance with Section 164.13 of this Chapter.
1828
- 1829 (4) An amended declaration is required whenever the taxpayer's estimated tax
1830 liability changes during the taxable year. A change in estimated tax
1831 liability may either increase or decrease the estimated tax liability for the
1832 taxable year.
1833
- 1834 d) (1) In the case of any underpayment of any portion of a tax liability, penalty
1835 and interest shall be imposed pursuant to Section 164.21 of this Chapter.
1836 However, if the underpayment is due to reasonable cause as described in
1837 Division (e) of this Section penalty and interest will not be imposed. The
1838 amount of the underpayment shall be determined as follows:
1839
- 1840 i. For the first payment of estimated taxes each year, twenty-two and
1841 one-half per cent of the tax liability, less the amount of taxes paid
1842 by the date prescribed for that payment;
1843
- 1844 ii. For the second payment of estimated taxes each year, forty-five per
1845 cent of the tax liability, less the amount of taxes paid by the date
1846 prescribed for that payment;
1847
- 1848 iii. For the third payment of estimated taxes each year, sixty-seven and
1849 one-half per cent of the tax liability, less the amount of taxes paid
1850 by the date prescribed for that payment;
1851
- 1852 iv. For the fourth payment of estimated taxes each year, ninety per
1853 cent of the tax liability, less the amount of taxes paid by the date
1854 prescribed for that payment.
1855
- 1856 (2) The period of the underpayment shall run from the day the estimated
1857 payment was required to be made to the date on which the payment is
1858 made. For purposes of this Section, a payment of estimated taxes on or
1859 before any payment date shall be considered a payment of any previous
1860 underpayment only to the extent the payment of estimated taxes exceeds
1861 the amount of the payment presently required to be paid to avoid any
1862 penalty.
1863
- 1864 e) An underpayment of any portion of tax liability determined under Division (d) of
1865 this Section shall be due to reasonable cause and the penalty imposed by this
1866 Section will not be added to the taxes for the taxable year if any of the following
1867 apply:
1868
- 1869 (1) The amount of estimated taxes that were paid equals at least ninety per
1870 cent of the tax liability for the current taxable year, determined by
1871 annualizing the income received during the year up to the end of the month
1872 immediately preceding the month in which the payment is due.
1873

- 1874 (2) The amount of estimated taxes that were paid equals at least one hundred
1875 per cent of the tax liability shown on the return of the taxpayer for the
1876 preceding taxable year, provided that the immediately preceding taxable
1877 year reflected a period of twelve months and the taxpayer filed a return
1878 with the municipal corporation under Section 164.13 of this Chapter for
1879 that year.
1880
1881 (3) The taxpayer is an individual who resides in the Municipality but was not
1882 domiciled there on the first day of January of the calendar year that
1883 includes the first day of the taxable year.
1884
1885 f) The Tax Administrator may waive the requirement for filing a declaration of
1886 estimated taxes for any class of taxpayers after finding that the waiver is
1887 reasonable and proper in view of administrative costs and other factors.
1888

1889 **164.13 RETURN AND PAYMENT OF TAX.**
1890

- 1891 a) (1) An annual return with respect to the income tax levied on Municipal
1892 Taxable Income by the Municipality shall be completed and filed by every
1893 taxpayer for any taxable year for which the taxpayer is subject to the tax,
1894 regardless of whether or not income tax is due.
1895
1896 (2) The Tax Administrator shall accept on behalf of all nonresident individual
1897 taxpayers a return filed by an employer, agent of an employer, or other
1898 payer located in the Municipality under subsection 164.10(c) of this
1899 Chapter when the nonresident individual taxpayer's sole income subject
1900 to the tax is the qualifying wages reported by the employer, agent of an
1901 employer, or other payer, and no additional tax is due to the Municipality.
1902
1903 (3) All resident individual taxpayers, who turn eighteen years of age during a
1904 tax year or are older than eighteen, are required to file an annual municipal
1905 income tax return with the Municipality, regardless of income or liability.
1906
1907 b) If an individual is deceased, any return or notice required of that individual must
1908 be completed and filed by that decedent's executor, administrator, or other
1909 person charged with the property of that decedent.
1910
1911 c) If an individual is unable to complete and file a return required by the
1912 Municipality in accordance with this Chapter, the return required of that
1913 individual must be completed and filed by the individual's duly authorized agent,
1914 guardian, conservator, fiduciary, or other person charged with the care of the
1915 person or property of that individual. Such duly authorized agent, guardian,
1916 conservator, fiduciary, or other person charged with the care of the person or
1917 property of that individual must provide, with the filing of the return, appropriate
1918 documentation to support that they are authorized to file a return or notice on
1919 behalf of the taxpayer. This notice shall include any legally binding
1920 authorizations, and contact information including name, address, and phone
1921 number of the duly authorized agent, guardian, conservator, fiduciary, or other
1922 person.
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- d) Returns or notices required of an estate or a trust must be completed and filed by the fiduciary of the estate or trust. Such fiduciary shall provide, with the filing of the return, appropriate documentation to support that they are authorized to file a return or notice on behalf of the taxpayer. This notice shall include any legally binding authorizations, and contact information including name, address, and phone number of the fiduciary.
 - e) Spouses are permitted to file a joint return.
 - f)
 - (1) Each return required to be filed under this Section must contain the signature of the taxpayer or the taxpayer's duly authorized agent and of the person who prepared the return for the taxpayer. The return must also include the taxpayer's social security number or taxpayer identification number. Each return must be verified by a declaration under penalty of perjury.
 - (2) A taxpayer who is an individual is required to include, with each annual return, amended return, or request for refund required under this Section, copies of the following documents: all of the taxpayer's Internal Revenue Service form W-2, "Wage and Tax Statements," including all information reported on the taxpayer's federal W-2, as well as taxable wages reported or withheld for any municipal corporation; the taxpayer's Internal Revenue Service form and, with respect to an amended tax return or refund request, any other documentation necessary to support the refund request or the adjustments made in the amended return. An individual taxpayer who files the annual return required by this Section electronically is not required to provide paper copies of any of the foregoing to the Tax Administrator unless the Tax Administrator requests such copies after the return has been filed.
 - (3) A taxpayer that is not an individual is required to include, with each annual net profit return, amended net profit return, or request for refund required under this Section, copies of the following documents: the taxpayer's Internal Revenue Service form 1041, form 1065, form 1120, form 1120-REIT, form 1120F, or form 1120S, and, with respect to an amended tax return or refund request, any other documentation necessary to support the refund request or the adjustments made in the amended return.
 - (4) A taxpayer that is not an individual and that files an annual net profit return electronically through the Ohio business gateway or in some other manner shall either mail the documents required under this Division to the Tax Administrator at the time of filing or, if electronic submission is available, submit the documents electronically through the Ohio business gateway.
 - (5) After a taxpayer files a tax return, the Tax Administrator shall request, and the taxpayer must provide, any information, statements, or documents required by the Municipality to determine and verify the taxpayer's municipal income tax liability. The requirements imposed

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under Division (f) of this Section apply regardless of whether the taxpayer files on a generic form or on a form prescribed by the Tax Administrator.

- (6) Any other documentation, including schedules, other municipal income tax returns, or other supporting documentation necessary to verify credits, income, losses, or other pertinent factors on the return shall also be included to avoid delay in processing, or disallowance by the Tax Administrator of undocumented credits or losses.
- g) (1) Except as otherwise provided in this Chapter, each individual income tax return required to be filed under this Section shall be completed and filed as required by the Tax Administrator on or before the date prescribed for the filing of state individual income tax returns under Division 5747.08(G) of the Ohio Revised Code. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to the Municipality
- (2) Except as otherwise provided in this Chapter, each annual net profit income tax return required to be filed under this Section by a taxpayer that is not an individual shall be completed and filed as required by the Tax Administrator on or before the fifteenth day of the fourth month following the end of the taxpayer's taxable year or period. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to the Municipality
- (3) In the case of individual income tax return required to be filed by an individual, and net profit income tax return required to be filed by a taxpayer who is not an individual, no remittance is required if the amount shown to be due is ten dollars or less.
- h) (1) For taxable years beginning on or after January 1, 2016, the Municipality shall not require a taxpayer to remit tax with respect to net profits if the amount due is ten dollars or less.
- (2) Any taxpayer not required to remit tax to the Municipality for a taxable year pursuant to Division (h)(1) of this Section must file with the Municipality an annual net profit return under Division (f)(3) and (4) of this Section.
- i) This Division shall not apply to payments required to be made under Section 164.10(b) of this Chapter.
- (1) If any report, claim, statement, or other document required to be filed, or any payment required to be made, within a prescribed period or on or before a prescribed date under this Chapter is delivered after that period, the date of the postmark stamped on the cover in which the report, claim, statement, or other document, or payment is mailed shall be deemed to be the date of delivery or the date of payment. "The date of postmark" means, in the event there is more than one date on the cover, the earliest date imprinted on the cover by the postal service.

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- j) The amounts withheld for the Municipality by an employer, the agent of an employer, or other payer as described in Section 164.10 of this Chapter shall be allowed to the recipient of the compensation as credits against payment of the tax imposed on the recipient unless the amounts withheld were not remitted to the Municipality and the recipient colluded with the employer, agent, or other payer in connection with the failure to remit the amounts withheld.
- k) Each return required by the Municipality to be filed in accordance with this Section shall include a box that the taxpayer may check to authorize another person, including a tax return preparer who prepared the return, to communicate with the Tax Administrator about matters pertaining to the return. The return or instructions accompanying the return shall indicate that by checking the box the taxpayer authorizes the Tax Administrator to contact the preparer or other person concerning questions that arise during the examination or other review of the return. The return or instructions accompanying the return must also indicate that by checking the box the taxpayer authorizes the preparer or other person to provide the Tax Administrator with information that is missing from the return, to contact the Tax Administrator for information about the examination or other review of the return or the status of the taxpayer's refund or payments, and to respond to notices about mathematical errors, offsets, or return preparation that the taxpayer has received from the Tax Administrator and has shown to the preparer or other person. Authorization by the taxpayer of another person to communicate with the Tax Administrator about matters pertaining to the return does not preclude the Tax Administrator from contacting the taxpayer regarding such matters.
- l) The Tax Administrator of the Municipality shall accept for filing a generic form of any income tax return, report, or document required by the Municipality in accordance with this Chapter, provided that the generic form, once completed and filed, contains all of the information required by ordinance and the rules and regulations adopted by the Municipality, and provided that the taxpayer or tax return preparer filing the generic form otherwise complies with the provisions of this Chapter.
- m) When income tax returns, reports, or other documents require the signature of a tax return preparer, the Tax Administrator shall accept a facsimile of such a signature in lieu of a manual signature.
- n)
 - (1) As used in this Division, "worksite location" has the same meaning as in Section 164.11 of this Chapter.
 - (2) A person may notify the Tax Administrator that the person does not expect to be a taxpayer with respect to the municipality for a taxable year if both of the following conditions apply:
 - i. The person was required to file a tax return with the municipality for the immediately preceding taxable year because the person performed services at a worksite location within the municipality, and the person has filed all appropriate and required returns and remitted all applicable income tax and withholding payments as

2076 provided by this Chapter. The Tax Administrator is not required to
2077 accept an affidavit from a taxpayer who has not complied with the
2078 provisions of this Chapter.
2079

- 2080 ii. The person no longer provides services in the municipality, and
2081 does not expect to be subject to the municipality's income tax for
2082 the taxable year. The person is required to provide the notice in a
2083 signed affidavit that briefly explains the person's circumstances,
2084 including the location of the previous worksite location and the last
2085 date on which the person performed services or made any sales
2086 within the municipality. The affidavit also shall include the
2087 following statement: "The affiant has no plans to perform any
2088 services within the municipality, make any sales in the
2089 municipality, or otherwise become subject to the tax levied by the
2090 municipality during the taxable year. If the affiant does become
2091 subject to the tax levied by the municipality for the taxable year,
2092 the affiant agrees to be considered a taxpayer and to properly
2093 register as a taxpayer with the municipality, if such a registration
2094 is required by the municipality's ordinances or rules and
2095 regulations." The person shall sign the affidavit under penalty of
2096 perjury.
2097
- 2098 iii. If a person submits an affidavit described in Division (n)(2) of this
2099 Section, the Tax Administrator shall not require the person to file
2100 any tax return for the taxable year unless the Tax Administrator
2101 possesses information that conflicts with the affidavit or if the
2102 circumstances described in the affidavit change, or the taxpayer has
2103 engaged in activity which results in work being performed, services
2104 provided, sales made, or other activity that results in municipal
2105 taxable income reportable to the Municipality in the taxable year. It
2106 shall be the responsibility of the taxpayer to comply with the
2107 provisions of this Chapter relating to the reporting and filing of
2108 municipal taxable income on an annual municipal income tax
2109 return, even if an affidavit has been filed with the Tax Administrator
2110 for the taxable year. Nothing in Division (n) of this Section prohibits
2111 the Tax Administrator from performing an audit of the person.
2112

2113 **164.14 CREDIT FOR TAX PAID TO ANOTHER MUNICIPALITY.**
2114

- 2115 a) Where a resident of the City of Cuyahoga Falls is subject to a municipal income
2116 tax in another municipal corporation or Joint Economic Development District, he
2117 or she shall not pay a total municipal income tax greater than the tax imposed at
2118 a higher rate.
2119
- 2120 b) Every individual taxpayer who resides in the City of Cuyahoga Falls, who receives
2121 net profits, salaries, wages, commissions or other personal service compensation
2122 for work done or services performed or rendered outside the City of Cuyahoga
2123 Falls, if it is made to appear that he or she has paid a municipal income tax on
2124 the same income taxable under this Section to another municipal corporation or
2125 Joint Economic Development District, shall be allowed credit against the tax
2126 imposed by this Section of the amount so paid or paid on their behalf to such

2127 other municipality or Joint Economic Development District. The credit shall not
2128 exceed the tax assessed by this Section on such income earned in such other
2129 municipality, municipalities, or Joint Economic Development District or districts
2130 where such tax is paid.

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2132
2133 **164.15 REFUNDABLE CREDIT FOR QUALIFYING LOSS.**
2134

2135 a) As used in this Section:

2136
2137 (1) “Nonqualified deferred compensation plan” means a compensation plan
2138 described in Section 3121(v)(2)(C) of the Internal Revenue Code.
2139

2140 (2) i. Except as provided in Division (a)(2)(ii) of this Section, “qualifying
2141 loss” means the excess, if any, of the total amount of compensation
2142 the payment of which is deferred pursuant to a nonqualified
2143 deferred compensation plan over the total amount of income the
2144 taxpayer has recognized for federal income tax purposes for all
2145 taxable years on a cumulative basis as compensation with respect
2146 to the taxpayer’s receipt of money and property attributable to
2147 distributions in connection with the nonqualified deferred
2148 compensation plan.
2149

2150 ii. If, for one or more taxable years, the taxpayer has not paid to one
2151 or more municipal corporations income tax imposed on the entire
2152 amount of compensation the payment of which is deferred pursuant
2153 to a nonqualified deferred compensation plan, then the “qualifying
2154 loss” is the product of the amount resulting from the calculation
2155 described in Division (a)(2)(i) of this Section computed without
2156 regard to Division (a)(2)(ii) of this Section and a fraction the
2157 numerator of which is the portion of such compensation on which
2158 the taxpayer has paid income tax to one or more municipal
2159 corporations and the denominator of which is the total amount of
2160 compensation the payment of which is deferred pursuant to a
2161 nonqualified deferred compensation plan.
2162

2163 iii. With respect to a nonqualified deferred compensation plan, the
2164 taxpayer sustains a qualifying loss only in the taxable year in which
2165 the taxpayer receives the final distribution of money and property
2166 pursuant to that nonqualified deferred compensation plan.
2167

2168 (3) “Qualifying tax rate” means the applicable tax rate for the taxable year the
2169 taxpayer paid income tax to a municipal corporation with respect to any
2170 portion of the total amount of compensation the payment of which is
2171 deferred pursuant to a nonqualified deferred compensation plan. If
2172 different tax rates applied for different taxable years, then the “qualifying
2173 tax rate” is a weighted average of those different tax rates. The weighted
2174 average shall be based upon the tax paid to the municipal corporation
2175 each year with respect to the nonqualified deferred compensation plan.
2176

2177 b) (1) Except as provided in Division (d) of this Section, a refundable credit shall

2178 be allowed against the income tax imposed by a municipal corporation for
2179 each qualifying loss sustained by a taxpayer during the taxable year. The
2180 amount of the credit shall be equal to the product of the qualifying loss
2181 and the qualifying tax rate.
2182

2183 (2) A taxpayer shall claim the credit allowed under this Section from each
2184 municipal corporation to which the taxpayer paid municipal income tax
2185 with respect to the nonqualified deferred compensation plan in one or more
2186 taxable years.
2187

2188 (3) If a taxpayer has paid tax to more than one municipal corporation with
2189 respect to the nonqualified deferred compensation plan, the amount of the
2190 credit that a taxpayer may claim from each municipal corporation shall be
2191 calculated on the basis of each municipal corporation's proportionate
2192 share of the total municipal corporation income tax paid by the taxpayer
2193 to all municipal corporations with respect to the nonqualified deferred
2194 compensation plan.
2195

2196 (4) In no case shall the amount of the credit allowed under this Section exceed
2197 the cumulative income tax that a taxpayer has paid to a municipal
2198 corporation for all taxable years with respect to the nonqualified deferred
2199 compensation plan.
2200

2201 c) (1) For purposes of this Section, municipal corporation income tax that has
2202 been withheld with respect to a nonqualified deferred compensation plan
2203 shall be considered to have been paid by the taxpayer with respect to the
2204 nonqualified deferred compensation plan.
2205

2206 (2) Any municipal income tax that has been refunded or otherwise credited
2207 for the benefit of the taxpayer with respect to a nonqualified deferred
2208 compensation plan shall not be considered to have been paid to the
2209 municipal corporation by the taxpayer.
2210

2211 d) The credit allowed under this Section is allowed only to the extent the taxpayer's
2212 qualifying loss is attributable to:
2213

2214 (1) The insolvency or bankruptcy of the employer who had established the
2215 nonqualified deferred compensation plan; or
2216

2217 (2) The employee's failure or inability to satisfy all of the employer's terms and
2218 conditions necessary to receive the nonqualified deferred compensation.
2219
2220

2221 **164.16 CREDIT FOR TAX BEYOND STATUTE FOR OBTAINING REFUND.**
2222

2223 a) Income tax that has been deposited or paid to the Municipality, but should have
2224 been deposited or paid to another municipal corporation, is allowable by the
2225 Municipality as a refund, but is subject to the three-year limitation on refunds
2226 as provided in Section 164.19 of this Chapter.
2227

- 2228 b) Income tax that should have been deposited or paid to the Municipality, but was
2229 deposited or paid to another municipal corporation, shall be subject to collection
2230 and recovery by the Municipality. To the extent a refund of such tax or
2231 withholding is barred by the limitation on refunds as provided in Section 164.19,
2232 the Municipality will allow a non-refundable credit equal to the tax or withholding
2233 paid to the other municipality against the income tax the Municipality claims is
2234 due. If the Municipality's tax rate is higher, the tax representing the net difference
2235 of the tax rates is also subject to collection by the Municipality, along with any
2236 penalty and interest accruing during the period of nonpayment.
2237
- 2238 c) No carryforward of credit will be permitted when the overpayment is beyond the
2239 three-year limitation for refunding of same as provided in Section 164.19 of this
2240 Chapter.
2241

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2243 **164.17 EXTENSION OF TIME TO FILE.**
2244

- 2245 a) Any taxpayer that has duly requested an automatic six-month extension for filing
2246 the taxpayer's federal income tax return will automatically receive an extension
2247 for the filing of a municipal income tax return. The extended due date of the
2248 municipal income tax return shall be the fifteenth day of the tenth month after
2249 the last day of the taxable year to which the return relates.
2250
- 2251 b) Any taxpayer that qualifies for an automatic federal extension for a period other
2252 than six-months for filing the taxpayer's federal income tax return will
2253 automatically receive an extension for the filing of a municipal income tax return.
2254 The extended due date of the municipal income tax return shall be the same as
2255 that of the extended federal income tax return.
2256
- 2257 c) A taxpayer that has not requested or received a six-month extension for filing the
2258 taxpayer's federal income tax return may submit a written request that the Tax
2259 Administrator grant the taxpayer a six-month extension of the date for filing the
2260 taxpayer's municipal income tax return. If the request is received by the Tax
2261 Administrator on or before the date the municipal income tax return is due, the
2262 Tax Administrator must grant the taxpayer's requested extension.
2263
- 2264 d) An extension of time to file under this Chapter is not an extension of time to pay
2265 any tax due.
2266
- 2267 e) If the State Tax Commissioner extends for all taxpayers the date for filing state
2268 income tax returns under Section 5747.08(G) of the Ohio Revised Code, a
2269 taxpayer shall automatically receive an extension for the filing of a municipal
2270 income tax return. The extended due date of the municipal income tax return
2271 shall be the same as the extended due date of the state income tax return.
2272

2273
2274 **164.18 AMENDED RETURNS.**
2275

- 2276 a) (1) A taxpayer shall file an amended return with the Tax Administrator in such
2277 form as the Tax Administrator requires if any of the facts, figures,
2278 computations, or attachments required in the taxpayer's annual return to

2279 determine the tax due levied by the Municipality in accordance with this
2280 Chapter must be altered.

2281
2282 (2) Within sixty days after the final determination of any federal or state tax
2283 liability affecting the taxpayer's municipal tax liability, that taxpayer shall
2284 make and file an amended municipal return showing income subject to
2285 the municipal income tax based upon such final determination of federal
2286 or state tax liability, and pay any additional municipal income tax shown
2287 due thereon or make a claim for refund of any overpayment, unless the
2288 tax or overpayment is ten dollars or less.

2289
2290 (3) If a taxpayer who is otherwise permitted to do so under this Chapter or
2291 under Chapter 718 of the Ohio Revised Code intends to file an amended
2292 consolidated municipal income tax return, or to amend its type of return
2293 from a separate return to a consolidated return, based on the taxpayer's
2294 consolidated federal income tax return, the taxpayer shall notify the Tax
2295 Administrator before filing the amended return, following the provisions of
2296 Section 164.09 of this Chapter.

2297
2298 b) (1) In the case of an underpayment, the amended return shall be
2299 accompanied by payment of any combined additional tax due together with
2300 any penalty and interest thereon. If the combined tax shown to be due is
2301 ten dollars or less, such amount need not accompany the amended return.
2302 Except as provided under Division (b)(2) of this Section, the amended
2303 return shall not reopen those facts, figures, computations, or attachments
2304 from a previously filed return that are not affected, either directly or
2305 indirectly, by the adjustment to the taxpayer's federal or state income tax
2306 return unless the applicable statute of limitations for civil actions or
2307 prosecutions under Section 164.33 of this Chapter has not expired for a
2308 previously filed return.

2309
2310 (2) The additional tax to be paid shall not exceed the amount of tax that would
2311 be due if all facts, figures, computations, and attachments were reopened.

2312
2313 c) (1) In the case of an overpayment, a request for refund may be filed under this
2314 Division within the period prescribed by Section 164.19(b)(1) for filing the
2315 amended return even if it is filed beyond the period prescribed in that
2316 Division if it otherwise conforms to the requirements of that Division. If
2317 the amount of the refund is ten dollars or less, no refund need be paid by
2318 the Municipality to the taxpayer. Except as set forth in Division (c)(2) of
2319 this Section, a request filed under this Division shall claim refund of
2320 overpayments resulting from alterations to only those facts, figures,
2321 computations, or attachments required in the taxpayer's annual return
2322 that are affected, either directly or indirectly, by the adjustment to the
2323 taxpayer's federal or state income tax return unless it is also filed within
2324 the time prescribed in Section 164.19 of this Chapter. Except as set forth
2325 in Division (c)(2) of this Section, the request shall not reopen those facts,
2326 figures, computations, or attachments that are not affected, either directly
2327 or indirectly, by the adjustment to the taxpayer's federal or state income
2328 tax return.

2329

2330 (2) The amount to be refunded shall not exceed the amount of refund that
2331 would be due if all facts, figures, computations, and attachments were
2332 reopened.
2333

2334 **164.19 REFUNDS.**
2335

2336 a) Upon receipt of a request for a refund, the Tax Administrator of the Municipality,
2337 in accordance with this Section, shall refund to employers, agents of employers,
2338 other payers, or taxpayers, with respect to any income or withholding tax levied
2339 by the Municipality:
2340

2341 (1) Overpayments of more than ten dollars;
2342

2343 (2) Amounts paid erroneously if the refund requested exceeds ten dollars.
2344

2345 b) (1) Except as otherwise provided in this Chapter, returns setting forth a
2346 request for refund shall be filed with the Tax Administrator, within three
2347 years after the tax was due or paid, whichever is later. Any documentation
2348 that substantiates the taxpayer's claim for a refund must be included with
2349 the return filing. Failure to remit all documentation, including schedules,
2350 other municipal income tax returns, or other supporting documentation
2351 necessary to verify credits, income, losses or other pertinent factors on the
2352 return will cause delay in processing, and / or disallowance of
2353 undocumented credits or losses.
2354

2355 (2) On filing of the refund request, the Tax Administrator shall determine the
2356 amount of refund due and certify such amount to the Finance Director for
2357 payment. Except as provided in Division (b)(3) of this Section, the Tax
2358 Administrator shall issue an assessment to any taxpayer whose request
2359 for refund is fully or partially denied. The assessment shall state the
2360 amount of the refund that was denied, the reasons for the denial, and
2361 instructions for appealing the assessment.
2362

2363 (3) If the Tax Administrator denies in whole or in part a refund request
2364 included within the taxpayer's originally filed annual income tax return,
2365 the Tax Administrator shall notify the taxpayer, in writing, of the amount
2366 of the refund that was denied, the reasons for the denial, and instructions
2367 for requesting an assessment that may be appealed under Section 164.32
2368 of this Chapter.
2369

2370 c) A request for a refund that is received after the last day for filing specified in
2371 Division (b) of this Section shall be considered to have been filed in a timely
2372 manner if any of the following situations exist:
2373

2374 (1) The request is delivered by the postal service, and the earliest postal
2375 service postmark on the cover in which the request is enclosed is not later
2376 than the last day for filing the request.
2377

2378 (2) The request is delivered by the postal service, the only postmark on the
2379 cover in which the request is enclosed was affixed by a private postal

meter, the date of that postmark is not later than the last day for filing the request, and the request is received within seven days of such last day.

(3) The request is delivered by the postal service, no postmark date was affixed to the cover in which the request is enclosed or the date of the postmark so affixed is not legible, and the request is received within seven days of the last day for making the request.

d) Interest shall be allowed and paid on any overpayment by a taxpayer of any municipal income tax obligation from the date of the overpayment until the date of the refund of the overpayment, except that if any overpayment is refunded within ninety days after the final filing date of the annual return or ninety days after the completed return is filed, whichever is later, no interest shall be allowed on the refund. For the purpose of computing the payment of interest on amounts overpaid, no amount of tax for any taxable year shall be considered to have been paid before the date on which the return on which the tax is reported is due, without regard to any extension of time for filing that return. Interest shall be paid at the interest rate described in Section 164.21(a)(4) of this Chapter.

e) As used in this Section, "withholding tax" has the same meaning as in Section 164.21 of this Chapter.

164.20 DOMICILE.

a) As used in this Section:

(1) "Domicile" means the true, fixed and permanent home of the taxpayer to which whenever absent, the taxpayer intends to return. Domicile differs from residency. Although a person may have multiple residences, a person can have only one domicile.

(2) An individual is presumed to be domiciled in the Municipality for all or part of a taxable year if the individual was domiciled in the Municipality on the last day of the immediately preceding taxable year or if the Tax Administrator reasonably concludes that the individual is domiciled in the Municipality for all or part of the taxable year.

(3) An individual may rebut the presumption of domicile described in Division (a)(1) of this Section if the individual establishes by a preponderance of the evidence that the individual was not domiciled in the Municipality for all or part of the taxable year.

b) For the purpose of determining whether an individual is domiciled in the Municipality for all or part of a taxable year, factors that may be considered include, but are not limited to, the following:

- (1) The individual's domicile in other taxable years;
- (2) The location at which the individual is registered to vote;
- (3) The address on the individual's driver's license;

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- (4) The location of real estate for which the individual claimed a property tax exemption or reduction allowed on the basis of the individual's residence or domicile;
 - (5) The location and value of abodes owned or leased by the individual;
 - (6) Declarations, written or oral, made by the individual regarding the individual's residency;
 - (7) The primary location at which the individual is employed;
 - (8) The location of educational institutions attended by the individual's dependents as defined in Section 152 of the Internal Revenue Code, to the extent that tuition paid to such educational institution is based on the residency of the individual or the individual's spouse in the municipal corporation or state where the educational institution is located;
 - (9) The number of contact periods the individual has with the Municipality. For the purposes of this Division, an individual has one "contact period" with the Municipality if the individual is away overnight from the individual's abode located outside of the Municipality and while away overnight from that abode spends at least some portion, however minimal, of each of two consecutive days in the Municipality. For purposes of this Section, the State's contact period test or bright-line test and resulting determination have no bearing on municipal residency or domicile.
- c) All applicable factors are provided in Section 718.012 of the Ohio Revised Code.

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164.21 PENALTY, INTEREST, FEES, AND CHARGES.

a) As used in this Section:

- (1) "Applicable law" means this Chapter, ordinances, codes, directives, instructions, and rules and regulations adopted by the Municipality provided such ordinances, codes, directives, instructions, and rules and regulations impose or directly or indirectly address the levy, payment, remittance, or filing requirements of a municipal income tax.
- (2) "Federal short-term rate" means the rate of the average market yield on outstanding marketable obligations of the United States with remaining periods to maturity of three years or less, as determined under Section 1274 of the Internal Revenue Code, for July of the current year.
- (3) "Income tax," "estimated income tax," and "withholding tax" mean any income tax, estimated income tax, and withholding tax imposed by a municipal corporation pursuant to applicable law, including at any time before January 1, 2016.
- (4) "Interest rate as described in Division (a) of this Section" means the federal short-term rate, rounded to the nearest whole number per cent, plus five

2482 per cent. The rate shall apply for the calendar year next following the July
2483 of the year in which the federal short-term rate is determined in
2484 accordance with Division (a)(2) of this Section.
2485

2486 (5) "Return" includes any tax return, report, reconciliation, schedule, and
2487 other document required to be filed with the Municipality by a taxpayer,
2488 employer, any agent of the employer, or any other payer pursuant to
2489 applicable law, including at any time before January 1, 2016.
2490

2491 (6) "Unpaid estimated income tax" means estimated income tax due but not
2492 paid by the date the tax is required to be paid under applicable law.
2493

2494 (7) "Unpaid income tax" means income tax due but not paid by the date the
2495 income tax is required to be paid under applicable law.
2496

2497 (8) "Unpaid withholding tax" means withholding tax due but not paid by the
2498 date the withholding tax is required to be paid under applicable law.
2499

2500 (9) "Withholding tax" includes amounts an employer, any agent of an
2501 employer, or any other payer did not withhold in whole or in part from an
2502 employee's qualifying wages, but that, under applicable law, the employer,
2503 agent, or other payer is required to withhold from an employee's qualifying
2504 wages.
2505

- 2506 b) (1) This Section applies to the following:
2507
2508 i. Any return required to be filed under applicable law for taxable years
2509 beginning on or after January 1, 2016;
2510
2511 ii. Income tax, estimated income tax, and withholding tax required to be
2512 paid or remitted to the Municipality on or after January 1, 2016 for
2513 taxable years beginning on or after January 1, 2016
2514

2515 (2) This Section does not apply to returns required to be filed or payments
2516 required to be made before January 1, 2016, regardless of the filing or
2517 payment date. Returns required to be filed or payments required to be made
2518 before January 1, 2016, but filed or paid after that date will be subject to
2519 the ordinances and rules and regulations, as adopted from time to time
2520 before January 1, 2016.
2521

2522 c) The Municipality shall impose on a taxpayer, employer, agent of the employer,
2523 and any other payer, and will attempt to collect, the interest amounts and
2524 penalties prescribed in this Section when the taxpayer, employer, agent of the
2525 employer, or any other payer for any reason fails, in whole or in part, to make to
2526 the Municipality timely and full payment or remittance of income tax, estimated
2527 income tax, or withholding tax or to file timely with the Municipality any return
2528 required to be filed.
2529

2530 (1) Interest shall be imposed at the rate defined as "interest rate as described
2531 in Division (a) of this Section", per annum, on all unpaid income tax,

2532 unpaid estimated income tax, and unpaid withholding tax. This imposition
2533 of interest shall be assessed per month, or fraction of a month.

2534
2535 (2) With respect to unpaid income tax and unpaid estimated income tax, a
2536 penalty equal to fifteen percent of the amount not timely paid shall be
2537 imposed.

2538
2539 (3) With respect to any unpaid withholding tax, a penalty equal to fifty percent
2540 of the amount not timely paid shall be imposed.

2541
2542 (4) With respect to returns other than estimated income tax returns, the
2543 Municipality shall impose a monthly penalty of twenty-five dollars for
2544 failure to timely file each return, or any fraction of month thereof, during
2545 which the return remains unfiled regardless of the liability shown thereon.
2546 The penalty shall not exceed a total of one hundred fifty dollars in assessed
2547 penalty for each failure to timely file a return.

2548
2549 d) With respect to income taxes, estimated income taxes, withholding taxes, and
2550 returns, the Municipality shall not refund or credit any penalty, amount of
2551 interest, charges, or additional fees that were properly imposed or collected before
2552 January 1, 2016.

2553
2554 e) The Tax Administrator may, in the Tax Administrator's sole discretion, abate or
2555 partially abate penalties or interest imposed under this Section when the Tax
2556 Administrator deems such abatement or partial abatement to be appropriate.
2557 Such abatement or partial abatement shall be properly documented and
2558 maintained on the record of the taxpayer who received benefit of such abatement
2559 or partial abatement.

2560
2561 f) The Municipality may impose on the taxpayer, employer, any agent of the
2562 employer, or any other payer the Municipality's post-judgment collection costs
2563 and fees, including attorney's fees.

2564
2565 **164.22 AUDIT.**

2566
2567 a) At or before the commencement of an audit, as defined in Section 164.05(c) of
2568 this Chapter, the Tax Administrator shall provide to the taxpayer a written
2569 description of the roles of the Tax Administrator and of the taxpayer during an
2570 audit and a statement of the taxpayer's rights, including any right to obtain a
2571 refund of an overpayment of tax. At or before the commencement of an audit, the
2572 Tax Administrator shall inform the taxpayer when the audit is considered to have
2573 commenced.

2574
2575 b) Except in cases involving suspected criminal activity, the Tax Administrator is
2576 required to conduct an audit of a taxpayer during regular business hours and
2577 after providing reasonable notice to the taxpayer. A taxpayer who is unable to
2578 comply with a proposed time for an audit because the proposed time would cause
2579 inconvenience or hardship must offer reasonable alternative dates for the audit.

2580
2581 c) At all stages of an audit by the Tax Administrator, a taxpayer is entitled to be
2582 assisted or represented by an attorney, accountant, bookkeeper, or other tax

2583 practitioner. The Tax Administrator shall prescribe a form by which a taxpayer
2584 may designate such a person to assist or represent the taxpayer in the conduct
2585 of any proceedings resulting from actions by the Tax Administrator. If a taxpayer
2586 has not submitted such a form, the Tax Administrator may accept other evidence,
2587 as the Tax Administrator considers appropriate, that a person is the authorized
2588 representative of a taxpayer.

- 2589
- 2590 d) A taxpayer may refuse to answer any questions asked by the person conducting
2591 an audit until the taxpayer has an opportunity to consult with the taxpayer's
2592 attorney, accountant, bookkeeper, or other tax practitioner. This Division does
2593 not authorize the practice of law by a person who is not an attorney.
2594
 - 2595 e) The taxpayer or the person conducting the audit may record, electronically or
2596 otherwise, the audit examination.
2597

2598 **164.23 RIGHT TO EXAMINE.**
2599

- 2600 a) The Tax Administrator, or any authorized agent or employee thereof may examine
2601 the books, papers, records, and federal and state income tax returns of any
2602 employer, taxpayer, or other person that is subject to, or that the Tax
2603 Administrator believes is subject to, the provisions of this Chapter for the purpose
2604 of verifying the accuracy of any return made or, if no return was filed, to ascertain
2605 the tax due under this Chapter. Upon written request by the Tax Administrator
2606 or a duly authorized agent or employee thereof, every employer, taxpayer, or other
2607 person subject to this Section is required to furnish the opportunity for the Tax
2608 Administrator, authorized agent, or employee to investigate and examine such
2609 books, papers, records, and federal and state income tax returns at a reasonable
2610 time and place designated in the request.
2611
- 2612 b) The records and other documents of any taxpayer, employer, or other person that
2613 is subject to, or that the Tax Administrator believes is subject to, the provisions
2614 of this Chapter shall be open to the Tax Administrator's inspection during
2615 business hours and must be preserved for a period of six years following the end
2616 of the taxable year to which the records or documents relate, unless the Tax
2617 Administrator, in writing, consents to their destruction within that period, or by
2618 order requires that they be kept longer. The Tax Administrator may require any
2619 person, by notice served on that person, to keep such records as the Tax
2620 Administrator determines necessary to show whether or not that person is liable,
2621 and the extent of such liability, for the income tax levied by the Municipality or
2622 for the withholding of such tax.
2623
- 2624 c) The Tax Administrator may examine under oath any person that the Tax
2625 Administrator reasonably believes has knowledge concerning any income that
2626 was or would have been returned for taxation or any transaction tending to affect
2627 such income. The Tax Administrator may, for this purpose, compel any such
2628 person to attend a hearing or examination and to produce any books, papers,
2629 records, and federal and state income tax returns in such person's possession or
2630 control. The person may be assisted or represented by an attorney, accountant,
2631 bookkeeper, or other tax practitioner at any such hearing or examination. This
2632 Division does not authorize the practice of law by a person who is not an attorney.
2633

2634 d) No person shall fail to comply with written notice issued by the Tax Administrator
2635 compelling attendance at a hearing or examination or the production of books,
2636 papers, records, or federal and state income tax returns.
2637

2638 **164.24 ROUNDING.**
2639

2640 A person may round to the nearest whole dollar all amounts the person is required to
2641 enter on any return, report, voucher, or other document required under this Chapter.
2642 Any fractional part of a dollar that equals or exceeds fifty cents shall be rounded to the
2643 next whole dollar, and any fractional part of a dollar that is less than fifty cents shall be
2644 dropped, rounding down to the nearest whole dollar. If a person chooses to round
2645 amounts entered on a document, the person shall round all amounts entered on the
2646 document.
2647

2648 **164.25 ADMINISTRATIVE POWERS OF THE TAX ADMINISTRATOR.**
2649

2650 The Tax Administrator has the authority to perform all duties and functions necessary
2651 and appropriate to implement the provisions of this Chapter, including without
2652 limitation:
2653

2654 a) Exercise all powers whatsoever of an inquisitorial nature as provided by law,
2655 including, the right to inspect books, accounts, records, memorandums, and
2656 federal and state income tax returns, to examine persons under oath, to issue
2657 orders or subpoenas for the production of books, accounts, papers, records,
2658 documents, and testimony, to take depositions, to apply to a court for attachment
2659 proceedings as for contempt, to approve vouchers for the fees of officers and
2660 witnesses, and to administer oaths; provided that the powers referred to in this
2661 Division of this Section shall be exercised by the Tax Administrator only in
2662 connection with the performance of the duties respectively assigned to the Tax
2663 Administrator under this Chapter.
2664

2665 b) Appoint agents and prescribe their powers and duties;
2666

2667 c) Confer and meet with officers of other municipal corporations, states, and officers
2668 of the United States on any matters pertaining to their respective official duties
2669 as provided by law;
2670

2671 d) Exercise the authority provided by law, including orders from bankruptcy courts,
2672 relative to remitting or refunding taxes, including penalties and interest thereon,
2673 illegally or erroneously imposed or collected, or for any other reason overpaid,
2674 and, in addition, the Tax Administrator may investigate any claim of overpayment
2675 and make a written statement of the Tax Administrator's findings, and, if the Tax
2676 Administrator finds that there has been an overpayment, approve and issue a
2677 refund payable to the taxpayer, the taxpayer's assigns, or legal representative as
2678 provided in this Chapter;
2679

2680 e) Exercise the authority provided by law relative to consenting to the compromise
2681 and settlement of tax claims;
2682

- 2683 f) Exercise the authority provided by law relative to the use of alternative
2684 apportionment methods by taxpayers in accordance with Section 164.08 of this
2685 Chapter;
2686
- 2687 g) The Tax Administrator is by law authorized and required to make all tax findings,
2688 determinations, computations and assessments. The Tax Administrator
2689 pursuant to time limitations provided by law, on the Tax Administrator's own
2690 motion may review, redetermine, or correct any tax findings, determinations,
2691 computations, assessments or orders the Tax Administrator has made. The Tax
2692 Administrator shall not review, redetermine, or correct any tax finding,
2693 determination, computation, assessment or order which the Tax Administrator
2694 has made for which an appeal has been filed with the Local Board of Tax Review
2695 or other appropriate tribunal, unless such appeal or application is withdrawn by
2696 the appellant or applicant, is dismissed, or is otherwise final;
2697
- 2698 h) Destroy any or all returns or other tax documents in the manner authorized by
2699 law;
2700
- 2701 i) Enter into an agreement with a taxpayer to simplify the withholding obligations
2702 described in Section 164.10 of this Chapter.
2703

2704 **164.25 COMPROMISE OF CLAIM AND INSTALLMENT PAYMENT PLAN.**
2705

- 2706 a) As used in this Section, "claim" means a claim for an amount payable to the
2707 Municipality that arises pursuant to the municipal income tax imposed in
2708 accordance with this Chapter.
2709
- 2710 b) The Tax Administrator may do either of the following if such action is in the best
2711 interest of the Municipality:
2712
 - 2713 (1) Compromise a claim;
2714
 - 2715 (2) Extend for a reasonable period the time for payment of a claim by agreeing
2716 to accept monthly or other periodic payments, upon such terms and
2717 conditions the Tax Administrator requires.
2718
- 2719 c) The Tax Administrator's rejection of a compromise or installment payment plan
2720 agreement proposed by a person with respect to a claim is not appealable.
2721
- 2722 d) A compromise or installment payment plan agreement with respect to a claim
2723 shall be binding upon and shall inure to the benefit of only the parties to the
2724 compromise or agreement, and shall not extinguish or otherwise affect the
2725 liability of any other person.
2726
- 2727 e) (1) A compromise or installment payment plan agreement with respect to a
2728 claim shall be void if the taxpayer defaults under the compromise or
2729 agreement or if the compromise or agreement was obtained by fraud or by
2730 misrepresentation of a material fact. Any amount that was due before the
2731 compromise or agreement and that is unpaid shall remain due, and any
2732 penalties or interest that would have accrued in the absence of the
2733 compromise or agreement shall continue to accrue and be due.

2734
2735 (2) The Tax Administrator has the sole discretion to determine whether or not
2736 penalty, interest, charges or applicable fees will be assessed through the
2737 duration of any compromise or installment payment plan agreement.
2738

2739 f) The Tax Administrator may require that the taxpayer provide detailed financial
2740 documentation and information, in order to determine whether or not an
2741 installment payment plan agreement will be authorized. The taxpayer's failure to
2742 provide the necessary and required information by the Tax Administrator shall
2743 preclude consideration of an installment payment plan agreement.
2744

2745 **164.27 REQUIRING IDENTIFYING INFORMATION.**
2746

2747 a) The Tax Administrator may require any person filing a tax document with the Tax
2748 Administrator to provide identifying information, which may include the person's
2749 social security number, federal employer identification number, or other
2750 identification number requested by the Tax Administrator. A person required by
2751 the Tax Administrator to provide identifying information that has experienced any
2752 change with respect to that information shall notify the Tax Administrator of the
2753 change before, or upon, filing the next tax document requiring the identifying
2754 information.
2755

2756 b) (1) If the Tax Administrator makes a request for identifying information and
2757 the Tax Administrator does not receive valid identifying information within
2758 thirty days of making the request, nothing in this Chapter prohibits the
2759 Tax Administrator from imposing a penalty upon the person to whom the
2760 request was directed pursuant to Section 164.21 of this Chapter, in
2761 addition to any applicable penalty described in Section 164.37 of this
2762 Chapter.
2763

2764 (2) If a person required by the Tax Administrator to provide identifying
2765 information does not notify the Tax Administrator of a change with respect
2766 to that information as required under Division (a) of this Section within
2767 thirty days after filing the next tax document requiring such identifying
2768 information, nothing in this Chapter prohibits the Tax Administrator from
2769 imposing a penalty pursuant to Section 164.21 of this Chapter.
2770

2771 (3) The penalties provided for under Divisions (b)(1) and (2) of this Section
2772 may be billed and imposed in the same manner as the tax or fee with
2773 respect to which the identifying information is sought and are in addition
2774 to any applicable criminal penalties described in Section 164.37 of this
2775 Chapter for a violation of 164.29 of this Chapter, and any other penalties
2776 that may be imposed by the Tax Administrator by law.
2777

2778 **164.28 CONFIDENTIALITY.**
2779

2780 a) Any information gained as a result of returns, investigations, hearings, or
2781 verifications required or authorized by this Chapter is confidential. No person
2782 shall access or disclose such information except in accordance with a proper
2783 judicial order or in connection with the performance of that person's official
2784 duties or the official business of the Municipality. The Tax Administrator of the

2785 Municipality or a designee thereof may furnish copies of returns filed or otherwise
2786 received under this Chapter and other related tax information to the Internal
2787 Revenue Service, the State Tax Commissioner, and Tax Administrators of other
2788 municipal corporations.

2789
2790 b) This Section does not prohibit the Municipality from publishing or disclosing
2791 statistics in a form that does not disclose information with respect to particular
2792 taxpayers.

2793
2794 c) Whoever violates this Section by improperly disclosing confidential information
2795 is guilty of a misdemeanor of the first degree. In addition, any employee of the
2796 City of Cuyahoga Falls who violates the provisions of this Section relating to the
2797 disclosure of confidential information is subject to dismissal.

2798
2799

2800 **164.29 FRAUD.**

2801
2802 No person shall knowingly make, present, aid, or assist in the preparation or
2803 presentation of a false or fraudulent report, return, schedule, statement, claim, or
2804 document authorized or required by municipal ordinance or state law to be filed with
2805 the Tax Administrator. No person shall knowingly procure, counsel, or advise the
2806 preparation or presentation of such report, return, schedule, statement, claim, or
2807 document, or knowingly change, alter, or amend, or knowingly procure, counsel or
2808 advise such change, alteration, or amendment of the records upon which such report,
2809 return, schedule, statement, claim, or document is based with intent to defraud the
2810 Municipality or the Tax Administrator.

2811
2812 **164.30 OPINION OF THE TAX ADMINISTRATOR.**

2813
2814 a) An “opinion of the Tax Administrator” means an opinion issued under this
2815 Section with respect to prospective municipal income tax liability. It does not
2816 include ordinary correspondence of the Tax Administrator.

2817
2818 b) A taxpayer may submit a written request for an opinion of the Tax Administrator
2819 as to whether or how certain income, source of income, or a certain activity or
2820 transaction will be taxed. The written response of the Tax Administrator shall be
2821 an “opinion of the Tax Administrator” and shall bind the Tax Administrator, in
2822 accordance with Divisions (c), (g), and (h) of this Section, provided all of the
2823 following conditions are satisfied:

2824
2825 (1) The taxpayer's request fully and accurately describes the specific facts or
2826 circumstances relevant to a determination of the taxability of the income,
2827 source of income, activity, or transaction, and, if an activity or transaction,
2828 all parties involved in the activity or transaction are clearly identified by
2829 name, location, or other pertinent facts

2830
2831 (2) The request relates to a tax imposed by the Municipality in accordance
2832 with this Chapter.

2833
2834 (3) The Tax Administrator's response is signed by the Tax Administrator and
2835 designated as an “opinion of the Tax Administrator.”

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- c) An opinion of the Tax Administrator shall remain in effect and shall protect the taxpayer for whom the opinion was prepared and who reasonably relies on it from liability for any taxes, penalty, or interest otherwise chargeable on the activity or transaction specifically held by the Tax Administrator's opinion to be taxable in a particular manner or not to be subject to taxation for any taxable years that may be specified in the opinion, or until the earliest of the following dates:
 - (1) The effective date of a written revocation by the Tax Administrator sent to the taxpayer by certified mail, return receipt requested. The effective date of the revocation shall be the taxpayer's date of receipt or one year after the issuance of the opinion, whichever is later;
 - (2) The effective date of any amendment or enactment of a relevant Section of the Ohio Revised Code, uncodified state law, or the Municipality's income tax ordinance that would substantially change the analysis and conclusion of the opinion of the Tax Administrator;
 - (3) The date on which a court issues an opinion establishing or changing relevant case law with respect to the Ohio Revised Code, uncodified state law, or the Municipality's income tax ordinance;
 - (4) If the opinion of the Tax Administrator was based on the interpretation of federal law, the effective date of any change in the relevant federal statutes or regulations, or the date on which a court issues an opinion establishing or changing relevant case law with respect to federal statutes or regulations;
 - (5) The effective date of any change in the taxpayer's material facts or circumstances;
 - (6) The effective date of the expiration of the opinion, if specified in the opinion.
- d)
 - (1) The taxpayer is not relieved of tax liability for any activity or transaction related to a request for an opinion that contained any misrepresentation or omission of one or more material facts.
 - (2) If the taxpayer knowingly has misrepresented the pertinent facts or omitted material facts with intent to defraud the Municipality in order to obtain a more favorable opinion, the taxpayer may be in violation of Section 164.29 of this Chapter.
- e) If the Tax Administrator provides written advice under this Section, the opinion must include a statement that:
 - (1) The tax consequences stated in the opinion may be subject to change for any of the reasons stated in Division (c) of this Section;
 - (2) It is the duty of the taxpayer to be aware of such changes.

- 2887 f) The Tax Administrator may refuse to offer an opinion on any request received
2888 under this Section.
2889
- 2890 g) This Section binds the Tax Administrator only with respect to opinions of the Tax
2891 Administrator issued on or after January 1, 2016.
2892
- 2893 h) An opinion issued by the Tax Administrator binds the Tax Administrator only
2894 with respect to the taxpayer for whom the opinion was prepared. The opinion
2895 does not bind the Tax Administrator of any other municipal corporation.
2896
- 2897 i) The Tax Administrator shall make available the text of all opinions issued under
2898 this Section, except those opinions prepared for a taxpayer who has requested
2899 that the text of the opinion remain confidential. In no event shall the text of an
2900 opinion be made available until the Tax Administrator has removed all
2901 information that identifies the taxpayer and any other parties involved in the
2902 activity or transaction.
2903
- 2904 j) An opinion of the Tax Administrator issued under this Section or a refusal to offer
2905 an opinion under Division (f) of this Section may not be appealed.
2906

2907
2908 **164.31 ASSESSMENT.**

- 2909 a) (1) The Tax Administrator shall serve an assessment either by personal
2910 service, by certified mail, or by a delivery service authorized under Section
2911 5703.056 of the Ohio Revised Code.
2912
- 2913 (2) The Tax Administrator may deliver the assessment through alternative
2914 means as provided in this Section, including, but not limited to, delivery
2915 by secure electronic mail. Such alternative delivery method must be
2916 authorized by the person subject to the assessment.
2917
- 2918 (3) Once service of the assessment has been made by the Tax Administrator
2919 or other municipal official, or the designee of either, the person to whom
2920 the assessment is directed may protest the ruling of that assessment by
2921 filing an appeal with the Local Board of Tax Review within sixty days after
2922 the receipt of service. The delivery of an assessment of the Tax
2923 Administrator as prescribed in Section 718.18 of the Revised Code is prima
2924 facie evidence that delivery is complete and that the assessment is served.
2925
- 2926 b) (1) A person may challenge the presumption of delivery and service as set
2927 forth in this Division. A person disputing the presumption of delivery and
2928 service under this Section bears the burden of proving by a preponderance
2929 of the evidence that the address to which the assessment was sent was
2930 not an address with which the person was associated at the time the Tax
2931 Administrator originally mailed the assessment by certified mail. For the
2932 purposes of this Section, a person is associated with an address at the
2933 time the Tax Administrator originally mailed the assessment if, at that
2934 time, the person was residing, receiving legal documents, or conducting
2935 business at the address; or if, before that time, the person had conducted
2936 business at the address and, when the assessment was mailed, the
2937

2938 person's agent or the person's affiliate was conducting business at the
2939 address. For the purposes of this Section, a person's affiliate is any other
2940 person that, at the time the assessment was mailed, owned or controlled
2941 at least twenty per cent, as determined by voting rights, of the addressee's
2942 business.

2943
2944 (2) If a person elects to appeal an assessment on the basis described in
2945 Division (b)(1) of this Section, and if that assessment is subject to
2946 collection and is not otherwise appealable, the person must do so within
2947 sixty days after the initial contact by the Tax Administrator or other
2948 municipal official, or the designee of either. Nothing in this Division
2949 prevents the Tax Administrator or other official from entering into a
2950 compromise with the person if the person does not actually file such an
2951 appeal with the Local Board of Tax Review.

2952
2953 **164.32 LOCAL BOARD OF TAX REVIEW; APPEAL TO LOCAL BOARD OF TAX**
2954 **REVIEW.**

2955
2956 a) (1) The legislative authority of the Municipality shall maintain a Local Board
2957 of Tax Review to hear appeals as provided in Chapter 718 of the Ohio
2958 Revised Code.

2959
2960 (2) The Local Board of Tax Review shall consist of three members. The three
2961 members of the Local Board of Tax Review must be domiciled in the
2962 Municipality. Two members shall be appointed by the legislative authority
2963 of the Municipality, and may not be employees, elected officials, or
2964 contractors with the Municipality at any time during their term or in the
2965 five years immediately preceding the date of appointment. One member
2966 shall be appointed by the Mayor of Cuyahoga Falls. This member may be
2967 an employee of the Municipality, but may not be the Director of Finance
2968 or equivalent officer, or the Tax Administrator or other similar official or
2969 an employee directly involved in municipal tax matters, or any direct
2970 subordinate thereof.

2971
2972 (3) The term for members of the Local Board of Tax Review appointed by the
2973 legislative authority of the Municipality shall be two years. There is no limit
2974 on the number of terms that a member may serve should the member be
2975 reappointed by the legislative authority. The board member appointed by
2976 the Mayor shall serve at the discretion of the Mayor.

2977
2978 (4) Members of the Local Board of Tax Review appointed by the legislative
2979 authority may be removed by the legislative authority as set forth in
2980 Section 718.11(A)(4) of the Ohio Revised Code.

2981
2982 (5) A member of the board who, for any reason, ceases to meet the
2983 qualifications for the position prescribed by this Section shall resign
2984 immediately by operation of law.

2985
2986 (6) A vacancy in an unexpired term shall be filled in the same manner as the
2987 original appointment within sixty days of when the vacancy was created.
2988 Any member appointed to fill a vacancy occurring prior to the expiration

2989 of the term for which the member's predecessor was appointed shall hold
2990 office for the remainder of such term. No vacancy on the board shall impair
2991 the power and authority of the remaining members to exercise all the
2992 powers of the board.
2993

2994 (7) If a member is temporarily unable to serve on the board due to a conflict
2995 of interest, illness, absence, or similar reason, the legislative authority or
2996 top administrative official that appointed the member shall appoint
2997 another individual to temporarily serve on the board in the member's
2998 place. This appointment shall be subject to the same requirements and
2999 limitations as are applicable to the appointment of the member temporarily
3000 unable to serve.
3001

3002 (8) No member of the Local Board of Tax Review shall receive compensation,
3003 fee, or reimbursement of expenses for service on the board.
3004

3005 (9) A member of a Local Board of Tax Review shall not be appointed to or serve
3006 on another such board simultaneously.
3007

3008 b) Whenever a Tax Administrator issues an assessment, the Tax Administrator shall
3009 notify the taxpayer in writing of the taxpayer's right to appeal the assessment.
3010 The notification must include the manner in which the taxpayer may appeal the
3011 assessment, and the address to which the appeal should be directed, and to
3012 whom the appeal should be directed.
3013

3014 c) Any person who has been issued an assessment may appeal the assessment to
3015 the board by filing a request with the board. The request shall be in writing, shall
3016 specify the reason or reasons why the assessment should be deemed incorrect or
3017 unlawful, and shall be filed within sixty days after the taxpayer receives the
3018 assessment.
3019

3020 d) The Local Board of Tax Review shall schedule a hearing to be held within sixty
3021 days after receiving an appeal of an assessment under Division (c) of this Section,
3022 unless the taxpayer requests additional time to prepare or waives a hearing. If
3023 the taxpayer does not waive the hearing, the taxpayer may appear before the
3024 board and may be represented by an attorney at law, certified public accountant,
3025 or other representative. The board may allow a hearing to be continued as jointly
3026 agreed to by the parties. In such a case, the hearing must be completed within
3027 one hundred twenty days after the first day of the hearing unless the parties
3028 agree otherwise.
3029

3030 e) The board may affirm, reverse, or modify the Tax Administrator's assessment or
3031 any part of that assessment. The board shall issue a final determination on the
3032 appeal within ninety days after the board's final hearing on the appeal, and send
3033 a copy of its final determination by ordinary mail to all of the parties to the appeal
3034 within fifteen days after issuing the final determination. The taxpayer or the Tax
3035 Administrator may appeal the board's final determination as provided in Section
3036 5717.011 of the Ohio Revised Code.
3037

3038 f) The Local Board of Tax Review created pursuant to this Section shall adopt rules
3039 governing its procedures, including a schedule of related costs, and shall keep a

3040 record of its transactions. The rules governing the Local Board of Tax Review
3041 procedures shall be in writing, and may be amended as needed by the Local
3042 Board of Tax Review. Such records are not public records available for inspection
3043 under Section 149.43 of the Ohio Revised Code. For this reason, any
3044 documentation, copies of returns or reports, final determinations, or working
3045 papers for each case must be maintained in a secure location under the control
3046 of the Tax Administrator. No member of the Local Board of Tax Review may
3047 remove such documentation, copies of returns or reports, final determinations,
3048 or working papers from the hearing. Hearings requested by a taxpayer before a
3049 Local Board of Tax Review created pursuant to this Section are not meetings of a
3050 public body subject to Section 121.22 of the Ohio Revised Code. For this reason,
3051 such hearings shall not be open to the public, and only those parties to the case
3052 may be present during the hearing.
3053

3054 **164.33 ACTIONS TO RECOVER; STATUTE OF LIMITATIONS.**
3055

- 3056 a) (1) i. Civil actions to recover municipal income taxes, penalties, and
3057 interest on municipal income taxes shall be brought within the
3058 latter of:
3059
- 3060 a) Three years after the tax was due or the return was filed,
3061 whichever is later; or
 - 3062
 - 3063 b) One year after the conclusion of the qualifying deferral
3064 period, if any.
 - 3065
 - 3066 ii. The time limit described in Division (a)(1)(i) of this Section may
3067 be extended at any time if both the Tax Administrator and the
3068 employer, agent of the employer, other payer, or taxpayer
3069 consent in writing to the extension. Any extension shall also
3070 extend for the same period of time the time limit described in
3071 Division (c) of this Section.
3072
- 3073 (2) As used in this Section, “qualifying deferral period” means a period of time
3074 beginning and ending as follows:
3075
- 3076 i. Beginning on the date a person who is aggrieved by an assessment
3077 files with a Local Board of Tax Review the request described in
3078 Section 164.31 of this Chapter. That date shall not be affected by
3079 any subsequent decision, finding, or holding by any administrative
3080 body or court that the Local Board of Tax Review with which the
3081 aggrieved person filed the request did not have jurisdiction to affirm,
3082 reverse, or modify the assessment or any part of that assessment.
3083
 - 3084 ii. Ending the later of the sixtieth day after the date on which the final
3085 determination of the Local Board of Tax Review becomes final or, if
3086 any party appeals from the determination of the Local Board of Tax
3087 Review, the sixtieth day after the date on which the final
3088 determination of the Local Board of Tax Review is either ultimately
3089 affirmed in whole or in part or ultimately reversed and no further

3090 appeal of either that affirmation, in whole or in part, or that reversal
3091 is available or taken.

3092
3093 b) Prosecutions for an offense made punishable under a resolution or ordinance
3094 imposing an income tax shall be commenced within three years after the
3095 commission of the offense, provided that in the case of fraud, failure to file a
3096 return, or the omission of twenty-five per cent or more of income required to be
3097 reported, prosecutions may be commenced within six years after the commission
3098 of the offense.

3099
3100 c) A claim for a refund of municipal income taxes shall be brought within the time
3101 limitation provided in Section 164.19 of this Chapter.

3102
3103 d) (1) Notwithstanding the fact that an appeal is pending, the petitioner may pay
3104 all or a portion of the assessment that is the subject of the appeal. The
3105 acceptance of a payment by the Municipality does not prejudice any claim
3106 for refund upon final determination of the appeal.

3107
3108 (2) If upon final determination of the appeal, an error in the assessment is
3109 corrected by the Tax Administrator, the Local Board of Tax Review, the
3110 Ohio Board of Tax Appeals, or any court to which the decision of the Ohio
3111 Board of Tax Appeals has been appealed, so that the amount due from the
3112 party assessed under the corrected assessment is less than the amount
3113 paid, there shall be issued to the appellant or to the appellant's assigns or
3114 legal representative a refund in the amount of the overpayment as provided
3115 by Section 164.19 of this Chapter, with interest on that amount as
3116 provided by Division (d) of this Section.

3117
3118 e) No civil action to recover municipal income tax or related penalties or interest
3119 shall be brought during either of the following time periods:

3120
3121 (1) The period during which a taxpayer has a right to appeal the imposition of
3122 that tax or interest or those penalties;

3123
3124 (2) The period during which an appeal related to the imposition of that tax or
3125 interest or those penalties is pending.

3126
3127 **164.34 ADOPTION OF RULES AND REGULATIONS.**

3128
3129 a) Pursuant to Section 718.30 of the Ohio Revised Code, the Municipality pursuant
3130 to this Chapter, grants authority to the Tax Administrator to adopt rules and
3131 regulations to administer the income tax imposed by the Municipality, subject to
3132 the approval of the Board of Review, to adopt, promulgate, and enforce rules and
3133 regulations relating to the collection of taxes and the administration and
3134 enforcement of the provisions of this Chapter.

3135
3136 b) All rules and regulations adopted under this Section shall be published and
3137 posted on the internet.

3138
3139 **164.35 COLLECTION AFTER TERMINATION OF CHAPTER.**

3140

- 3141 a) This Chapter shall continue in full force and effect insofar as the levy of taxes is
3142 concerned until repealed, and insofar as the collection of taxes levied hereunder
3143 and actions and proceedings for collecting any tax so levied or enforcing any
3144 provisions of this Chapter are concerned, it shall continue in full force and effect
3145 until all of the taxes levied in the aforesaid period are fully paid and any and all
3146 suits and prosecutions for the collection of taxes or for the punishment of
3147 violations of this Chapter have been fully terminated, subject to the limitations
3148 contained in Section 164.33.
3149
- 3150 b) Annual returns due for all or any part of the last effective year of this Chapter
3151 shall be due on the date provided in Section 164.13 as though the same were
3152 continuing.
3153

3154 **164.36 SAVINGS CLAUSE.**

3155
3156 If any sentence, clause, Section or part of this Chapter, or any tax imposed against, or
3157 exemption from tax granted to, any taxpayer or forms of income specified herein is found
3158 to be unconstitutional, illegal or invalid, such unconstitutionality, illegality, or invalidity
3159 shall affect only such clause, sentence, Section or part of this Chapter so found and
3160 shall not affect or impair any of the remaining provisions, sentences, clauses, Sections
3161 or other parts of this Chapter. It is hereby declared to be the intention of the legislative
3162 authority of the Municipality that this Chapter would have been adopted had such
3163 unconstitutional, illegal or invalid sentence, clause, Section or part thereof not been
3164 included in this Chapter.
3165

3166 **164.37 VIOLATIONS; PENALTY.**

- 3167 a) Except as provided in Division (b) of this Section, whoever violates Section 164.28
3168 of this Chapter, Section 164.29 of this Chapter, or Section 164.10 of this Chapter
3169 by failing to remit municipal income taxes deducted and withheld from an
3170 employee, shall be guilty of a misdemeanor of the first degree and shall be subject
3171 to a fine of not more than one thousand dollars or imprisonment for a term of up
3172 to six months, or both. In addition, the violation is punishable by dismissal from
3173 office or discharge from employment, or both.
3174
3175
- 3176 b) Any person who discloses information received from the Internal Revenue Service
3177 in violation of Internal Revenue Code Sec. 7213(a), 7213A, or 7431 shall be guilty
3178 of a felony of the fifth degree and shall be subject to a fine of not more than five
3179 thousand dollars plus the costs of prosecution, or imprisonment for a term not
3180 exceeding five years, or both. In addition, the violation is punishable by dismissal
3181 from office or discharge from employment, or both.
3182
- 3183 c) Each instance of access or disclosure in violation of Section 164.29 of this
3184 Chapter constitutes a separate offense.
3185
- 3186 d) Whoever violates any provision of this Chapter for which violation no penalty is
3187 otherwise provided, is guilty of a misdemeanor of the first degree. By way of an
3188 illustrative enumeration, violations of this Chapter include but are not limited to
3189 the following acts, conduct, and/or omissions.
3190

- 3191 (1) Fail, neglect or refuse to make any return or declaration required by this
3192 Chapter; or
3193
- 3194 (2) Knowingly make any incomplete return; or
3195
- 3196 (3) Willfully fail, neglect, or refuse to pay the tax, penalties, and interest, or
3197 any combination thereof, imposed by this Chapter; or
3198
- 3199 (4) Cause to not be remitted the city income tax withheld from qualifying
3200 wages of employees to the Municipality municipal corporation as required
3201 by Section 164.10; or
3202
- 3203 (5) Neglect or refuse to withhold or remit municipal income tax from
3204 employees; or
3205
- 3206 (6) Refuse to permit the Tax Administrator or any duly authorized agent or
3207 employee to examine his or her books, records, papers, federal and state
3208 income tax returns, or any documentation relating to the income or net
3209 profits of a taxpayer; or
3210
- 3211 (7) Fail to appear before the Tax Administrator and to produce his or her
3212 books, records, papers, federal and state income tax returns, or any
3213 documentation relating to the income or net profits of a taxpayer upon
3214 order or subpoena of the Tax Administrator; or
3215
- 3216 (8) Refuse to disclose to the Tax Administrator any information with respect
3217 to such person's income or net profits, or in the case of a person
3218 responsible for maintaining information relating to his or her employers'
3219 income or net profits, such person's employer's income or net profits; or
3220
- 3221 (9) Fail to comply with the provisions of this Chapter or any order or subpoena
3222 of the Tax Administrator; or
3223
- 3224 (10) To avoid imposition or collection of municipal income tax, willfully give to
3225 an employer or prospective employer false information as to his or her true
3226 name, correct social security number and residence address, or willfully
3227 fail to promptly notify an employer or a prospective employer of any change
3228 in residence address and date thereof; or
3229
- 3230 (11) Fail, as an employer, agent of an employer, or other payer, to maintain
3231 proper records of employees residence addresses, total qualifying wages
3232 paid and municipal tax withheld, or to knowingly give the Tax
3233 Administrator false information; or
3234
- 3235 (12) Willfully fail, neglect, or refuse to make any payment of estimated
3236 municipal income tax for any taxable year or any part of any taxable year
3237 in accordance with this Chapter; or
3238
- 3239 (13) Attempt to do anything whatsoever to avoid the payment of the whole or
3240 any part of the tax, penalties or interest imposed by this Chapter.
3241

3242 (14) For purposes of this Section, any violation that does not specify a culpable
3243 mental state or intent, shall be one of strict liability and no culpable mental
3244 state or intent shall be required for a person to be guilty of that violation.
3245

3246 (15) For purposes of this Section, the term “person” shall, in addition to the
3247 meaning prescribed in Section 164.05, include in the case of a corporation,
3248 association, pass-through entity or unincorporated business entity not
3249 having any resident owner or officer within the city, any employee or agent
3250 of such corporation, association, pass-through entity or unincorporated
3251 business entity who has control or supervision over or is charged with the
3252 responsibility of filing the municipal income tax returns and making the
3253 payments of the municipal income tax as required by this Chapter.
3254

3255 **164.38 REPORTING TENANT RESIDENCY.**
3256

3257 The Tax Administrator may require any owner of rented or leased residential or
3258 commercial premises to file with the Division of Taxation of the City a report showing
3259 the name and address of each tenant who occupies the residential or commercial
3260 premises in the City. This report shall be on a form furnished by the Division of Taxation
3261 and may not be required more than once in any six month period.
3262

3263
3264 **164.39 TAX REGULATION FOR THE BUILDING TRADES.**
3265

3266 a) “Building trades” means the engagement in the improvement of real property for
3267 monetary consideration and encompasses, but is not limited to, the following
3268 crafts, trades or businesses, site construction, demolition, earthwork, utilities,
3269 paving, plumbing, electrical, masonry, carpentry, general construction, metal
3270 fabrication, erection, waterproofing, insulation, roofing, siding, glazing, lathing,
3271 plastering, drywalling, tile setting, flooring, painting, decorating, sign building
3272 and erecting, and landscaping.
3273

3274 b) All persons, partnerships, corporations, or other business entities engaged in a
3275 building trade and doing business within the City shall register with the Tax
3276 Department and file all required tax forms.
3277

3278 c) Registration shall consist of the identification of the business's name, primary
3279 office address, telephone number, tax identification number, name of the general
3280 manager or managers, and the name address and telephone number of any
3281 designated statutory agent for the acceptance of process and any other such
3282 information designated by the Tax Administrator. Registration shall be made
3283 upon forms provided by the Tax Administrator. Registration shall be updated
3284 upon the change of any provided information or upon the request of the Tax
3285 Administrator.
3286

3287 d) The Tax Department shall issue a Certificate of Compliance to all businesses
3288 who are registered as provided herein and whose tax returns are current;
3289 including, but not limited to reports of both employee and nonemployee
3290 compensation. The Tax Administrator may cancel a Certificate of Compliance if
3291 any of the following occur; the business registration contains any false
3292 information or fails to disclose any required information; the person, partnership,

3293 corporation or other business entity fails to make any required return or payment
3294 thereon; or the person, partnership, corporation or other business entity
3295 otherwise violates this chapter.
3296

3297 e) Prior to obtaining a permit to perform work in the City, every person, partnership,
3298 corporation or other business entity engaged in a building trade shall provide the
3299 permitting authority with a valid Certificate of Compliance issued by the Tax
3300 Department and shall complete a form as specified by the Tax Department to
3301 provide the location of the job and identify any sub- contractors used thereon.
3302

3303 f) All payments to sub-contractors must be reported on Federal Tax Form 1099 or
3304 an acceptable substitute and must include the amount of compensation paid to
3305 the sub-contractor. Failure to furnish such a report shall result in the
3306 disallowance of all sub-contractor expenses, which shall be taxable to the
3307 Contractor.
3308

3309 g) The owner or occupant of a residence shall not be required to possess a Certificate
3310 of Compliance for any work they may legally perform on their own residence. If
3311 such a person is acting as their own general contractor and they are employing
3312 sub-contractors, each sub- contractor must have a Certificate of Compliance.
3313

3314 h) Except as otherwise provided herein, no person, partnership, corporation or other
3315 business entity shall:

3316 (1) Perform work in a building trade unless they possess a valid Certificate of
3317 Compliance issued by the Tax Department;
3318

3319 (2) Knowingly make a false statement on a registration form;
3320

3321 (3) Fail to file any mandated form;
3322

3323 (4) Present a certificate of compliance to obtain any permit or other work
3324 approval from the City knowing that the certificate has been canceled.
3325

3326 (5) Otherwise fail to comply with the obligations of this section.
3327

3328 i) Any person, partnership, corporation, or other business entity that violates any
3329 provision of this section is guilty of a misdemeanor of the first degree. Each day
3330 that the violation is committed or permitted to continue shall constitute a
3331 separate violation.
3332
3333

3334 Section 3. Any ordinances or resolutions or portions of ordinances and resolutions
3335 inconsistent herewith are hereby repealed, but any ordinances and resolutions not
3336 inconsistent herewith and which have not previously been repealed are hereby ratified
3337 and confirmed.
3338

3339 Section 4. It is found and determined that all formal actions of this Council
3340 concerning and relating to the passage of this ordinance were taken in an open meeting
3341 of this Council and that all deliberations of this Council and of any committees that
3342 resulted in those formal actions were in meetings open to the public, in compliance with
3343 all requirements including Chapter 107 of the Codified Ordinances.

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Section 5. This ordinance is hereby declared to be an emergency measure necessary for the preservation of the public peace, health, safety, convenience and welfare of the City of Cuyahoga Falls and the inhabitants thereof, and provided it receives the affirmative vote of two-thirds of the members elected or appointed to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise it shall take effect and be in force at the earliest period allowed by law.

Passed: _____

President of Council

Clerk of Council

Approved _____

Mayor

11/9/15

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3
4 CITY OF CUYAHOGA FALLS, OHIO

5 ORDINANCE NO. - 2015

6
7
8 AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO
9 AN AGREEMENT WITH THE OHIO PATROLMEN'S BENEVOLENT
10 ASSOCIATION EFFECTIVE JULY 1, 2015, AND DECLARING AN
11 EMERGENCY.

12
13 WHEREAS, Ohio Revised Code Chapter 4117 authorizes public employees to bargain collec-
14 tively with public employers regarding wages, hours, terms and other conditions of employment
15 and to enter into collective bargaining agreements; and

16
17 WHEREAS, the Mayor and his representatives and the Ohio Patrolmen's Benevolent Associa-
18 tion ("OPBA") have bargained collectively and in good faith and said bargaining has resulted in a
19 tentative agreement on a collective bargaining agreement covering police patrolmen and commu-
20 nity service officers effective July 1, 2015; and

21
22 WHEREAS, the membership of the OPBA (police patrolmen and community service officers)
23 ratified said collective bargaining agreement.

24
25 NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Cuyahoga Falls, County
26 of Summit and State of Ohio, that:

27
28 Section 1. The Mayor is hereby authorized to enter into a collective bargaining agreement as
29 negotiated with and ratified by the OPBA, effective July 1, 2015.

30
31 Section 2. Any other ordinances and resolutions or portions of ordinances and resolutions
32 inconsistent herewith are hereby repealed but any ordinances and resolutions or portions of ordi-
33 nances and resolutions not inconsistent herewith and which have not previously been repealed
34 are hereby ratified and confirmed.

35
36 Section 3. It is found and determined that all formal actions of this Council concerning and
37 relating to the adoption of this ordinance were adopted in an open meeting of this Council and
38 that all deliberations of this Council and of any of its committees that resulted in such formal
39 action were in meetings open to the public, in compliance with all legal requirements including
40 Chapter 107 of the Codified Ordinances.

41
42 Section 4. This ordinance is hereby declared to be an emergency measure necessary for the
43 preservation of the public peace, health, safety, convenience and welfare of the City of Cuyahoga
44 Falls and the inhabitants thereof and provided it receives the affirmative vote of two-thirds of the
45 members elected or appointed to Council, it shall take effect and be in force immediately upon its
46 passage and approval by the Mayor; otherwise it shall take effect and be in force at the earliest
47 period allowed by law.

48
49
50 Passed: _____

President of Council

51
52
53
54 _____
Clerk of Council

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56
57
58 Approved: _____

Mayor

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4 CITY OF CUYAHOGA FALLS, OHIO

5 ORDINANCE NO. - 2015

6
7
8 AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO
9 AN AGREEMENT WITH THE OHIO PATROLMEN'S BENEVOLENT
10 ASSOCIATION EFFECTIVE JULY 1, 2015, AND DECLARING AN
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13 WHEREAS, Ohio Revised Code Chapter 4117 authorizes public employees to bargain collec-
14 tively with public employers regarding wages, hours, terms and other conditions of employment
15 and to enter into collective bargaining agreements; and

16
17 WHEREAS, the Mayor and his representatives and the Ohio Patrolmen's Benevolent Associa-
18 tion ("OPBA") have bargained collectively and in good faith and said bargaining has resulted in a
19 tentative agreement on a collective bargaining agreement covering police supervisors effective July
20 1, 2015; and

21
22 WHEREAS, the membership of the OPBA (police supervisors) ratified said collective bargain-
23 ing agreement.

24
25 NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Cuyahoga Falls, County
26 of Summit and State of Ohio, that:

27
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31 Section 2. Any other ordinances and resolutions or portions of ordinances and resolutions
32 inconsistent herewith are hereby repealed but any ordinances and resolutions or portions of ordi-
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46 passage and approval by the Mayor; otherwise it shall take effect and be in force at the earliest
47 period allowed by law.

48
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50 Passed: _____

President of Council

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54 _____
Clerk of Council

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58 Approved: _____

Mayor