

AN ORDINANCE TO AMEND SECTION 191.1302 OF THE CODIFIED ORDINANCES WITH RESPECT TO CORRECTION OF THE PERCENTAGE OF INCOME TAX, TO REPEAL EXISTING SECTION 191.1302 OF THE CODIFIED ORDINANCES AND DECLARING AN EMERGENCY.

WHEREAS, substitute Ordinance 19-1983 was adopted and became effective on July 1, 1983, and

WHEREAS, substitute Ordinance 19-1983 was passed pursuant to an approval by the electorate on June 7, 1983 which approved an increase of income tax to one and one-half percent, and

WHEREAS, Section 191.1302 of the Codified Ordinances when recodified to July 1, 1984 failed to set forth therein the increase in percentage, and

WHEREAS, Council deems it appropriate to correct Section 191.1302 of the Codified Ordinances by correcting the percentage,

Now, Therefore, Be It Ordained by the Council of the Village of Richfield, Ohio:

Section 1: Section 191.1302 of the Codified Ordinances is amended to read as follows:

191.1302 COLLECTION AT SOURCE.

(a) In accordance with rules and regulations prescribed by the Administrator, each employer within or doing business within the Village of Richfield shall deduct at the time of the payment of such salary, wages, commissions or other compensation, the tax of one and one-half percent per annum of the gross salaries, wages, commissions or other compensation due by the employer to such employee and shall, on or before the last day of the month following the close of each calendar quarter make a return and pay to the Administrator the amount of taxes so deducted, subject to the provisions of subsections (c), (d) and (e) hereof. Such returns shall be on a form or forms prescribed by or acceptable to the Administrator and shall be subject to the rules and regulations prescribed therefor by the Administrator. Such employer shall be liable for the payment of the tax required to be deducted and withheld whether or not such taxes in fact have been withheld.

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

(c) Such employer who deducts the tax in an amount of two hundred fifty dollars (\$250.00) or more in the first or second month of a calendar quarter shall, on or before the 20th day of the following month, pay to the Administrator the amount of taxes so deducted.

(d) Such employer who makes such payment on a monthly basis for the first two months of a calendar quarter shall pay such tax deducted for the third month of a calendar quarter at the regular time for filing the employer's quarterly return of income tax withheld.

(e) The payment shall be on a form or forms furnished by or obtainable from the Administrator upon request, setting forth the amount of tax deducted for the month. A receipted copy of such form shall be returned to the employer to be attached to and filed with the employer's quarterly return of income tax withheld.

(f) No person shall be required to withhold the tax on wages or other compensation paid domestic servants employed by him exclusively in or about such person's residence, even though such residence is in the Village of Richfield, but such employee shall be subject to all of the requirements of this chapter.

Section 2: Existing Section 191.1302 of the Codified Ordinances is repealed.

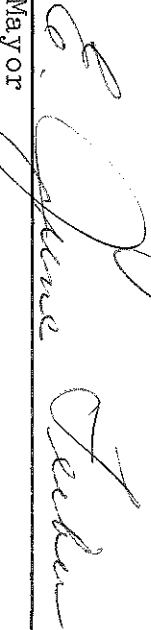
Section 3: This Ordinance is determined to be an emergency measure necessary for the immediate preservation of the public peace, health, or safety for the reason to correct an oversight in the recodification of July 1, 1984, and provided this Ordinance receives the affirmative vote of two-thirds of the members elected or appointed, it shall take effect and be in force from and after its approval by the Mayor; otherwise it shall take effect and be in force from and after the earliest date provided by law.

Passed:

11/19/85



President of Council



Mayor

Dated: 11-19-85

Attest:



Clerk of Council