

AN ORDINANCE TO AMEND SECTIONS 191.0501 and 191.0503 OF THE CODIFIED ORDINANCES OF THE VILLAGE OF RICHFIELD BY INCREASING THE PERCENTAGE OF INCOME TAX FROM ONE PERCENT TO ONE AND ONE-HALF PERCENT PER ANNUM, TO ENACT SECTION 191.2102 WITH RESPECT TO THE USE OF THE FUNDS AND DECLARING AN EMERGENCY.

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

Section I: Sections 191.0501 and 191.0503 of the Codified Ordinances of the Village of Richfield, Ohio are amended to read as follows:

Section 191.0501 RATE AND INCOME TAXABLE

An annual tax for the purposes specified in Section 191.0101 hereof, shall be imposed on and after July 1, 1983, at the rate of one and one-half percent per annum upon the following:

- (a) On all salaries, wages, commissions and other compensation earned on and after July 1, 1983, by residents of the Village.
- (b) On all salaries, wages, commissions and other compensation earned on and after July 1, 1983, by nonresidents of the Village for work done or services performed or rendered within the Village of Richfield.
- (c) (1) On the portion attributable to the Village on the net profits earned on and after July 1, 1983, of all resident unincorporated business entities, derived from sales made, work done, services performed or rendered and business or other activities conducted in the Village of Richfield.  
(2) On the portion of the distributive share of the net profits earned on and after July 1, 1983, of a resident unincorporated business entity not attributable to the Village of Richfield and not levied against such unincorporated business entity.
- (d) (1) On the portions attributable to the Village of the net profits earned on and after July 1, 1983, of all nonresident unincorporated business entities, professions or other activities, derived from sales made, work done, services performed or rendered and business and other activities conducted in the Village of Richfield, whether or not such unincorporated business entity has an office or place of business in the Village.  
(2) On the portion of the distributive share of the net profits earned on and after July 1, 1983, of a resident partner or owners of a nonresident unincorporated business entity not attributable to the Village of Richfield and not levied against such unincorporated business entity.

(e) On the portion attributable to the Village of the net profits earned on and after July 1, 1983, of all corporations derived from sales made, work done, services performed or rendered and business or other activities conducted in the Village of Richfield, whether or not such corporations have an office or place of business in the Village.

(f) On the portion attributable to Depreciation Recapture relative to Capital Gains taxable as Ordinary Income for Federal Purposes.

Section 191.0503 EFFECTIVE PERIOD

The tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation, and with respect to the net profits of businesses, professions or other activities earned on and after July 1, 1983.

Section 2: Section 191.2102 is enacted to read as follows:

ALLOCATION OF FUNDS

Notwithstanding any section of the income tax ordinance to the contrary, the funds collected pursuant to Ordinance 19-1983 and approved by the electorate at an election held on the 7th day of June, 1983, shall be paid into the income tax funds and applied to the following purposes: Police, Fire and Rescue Purposes.

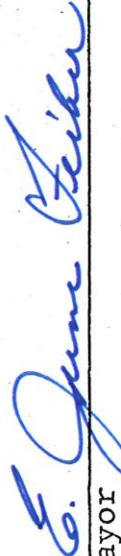
Section 3: Existing Sections 191.0501 and 191.0503 of the Codified Ordinances are hereby repealed.

Section 4: This Ordinance shall take effect and be in force on the 1st day of July, 1983.

Passed:


3/15/83

  
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President of Council

  
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Mayor

Dated: 3-15-83

Attest:

  
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Clerk of Council