

AN ORDINANCE TO AMEND SECTION 191.1502 OF THE
CODIFIED ORDINANCES BY THE PROVISION OF A \$25.00
PENALTY FOR FAILURE TO MAKE A RETURN WITHIN THE
REQUIRED TIME AND DECLARING AN EMERGENCY.

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

Section 1: Section 191.1502 of the Codified Ordinances is
amended to read as follows:

191.1502 PENALTIES IN ADDITION TO INTEREST

In addition to interest as provided in Section
191.1501, penalties are hereby imposed as follows:

- (a) For failure to pay taxes due, other than taxes
withheld, one percent per month or fraction
thereof.
- (b) For failure to remit taxes withheld from
employees, ten percent per month, or
fraction thereof.
- (c) Any person required to withhold the tax who
~~knowingly~~ attempts in any manner to evade or
defeat such tax or the payment thereof, shall,
in addition to other penalties provided by
law, be liable to a penalty equal to the total
amount of the tax evaded or not withheld or
not paid over. No other penalty under this
section shall be applied to any offense to
which this penalty is applied.
- (d) For failure to make a return within the time
required, Twenty-five Dollars (\$25.00).

Section 2: Existing Section 191.1502 is repealed.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 encourage proper making of returns 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
dated provided by law.

Passed:

4/17/84

President of Council

Mayor

Dated: 4-17-84

Attest:

Clerk of Council

*014-1480
files to withheld
back tax or pay on
such tax on knowingly*

Theresa M. Kealey
Clerk of Council

John R. Hill
President of Council
Ed. James Foster
Mayor