

ORDINANCE NO. O-2012-8

**AN ORDINANCE TO REVISE AND AMEND SECTION 181.07(b) OF THE
VILLAGE OF WINDHAM INCOME TAX CODE TO ADD FILING
REQUIREMENTS**

WHEREAS, the Village of Windham Tax Administrator has identified the need to revise and amend sections of the Income Tax Code for the purpose of adding an additional filing requirement; and

WHEREAS, the Finance Committee of the Village of Windham has reviewed the proposed change and has recommended to this Council that the revision should be enacted; and

WHEREAS, upon consideration of the recommended changes the Council of the Village of Windham has determined that the Income Tax Code of the Village should be amended.

NOW, THEREFORE, BE IT ORDAINED, by the Council of the Village of Windham, State of Ohio, the majority of the members thereto concurring that:

SECTION 1. Section 181.07(b) as it is presently enacted is hereby repealed effective thirty days after passage by Council and signed by the Mayor.

SECTION 2. Section 181.07(b) of the Village of Windham Income Tax Code as set forth on the attached Exhibit "A" is hereby enacted effective thirty days after passage by Council and signed by the Mayor. It is the intention of this Council that the italics as is set forth on Exhibit "A" are to demonstrate the added text only, and that upon codification the text of Exhibit "A" shall contain no italics.

SECTION 3. It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were accepted in an open meeting of this Council, and that deliberations of this Council and any of its committees that resulted in such formal actions were in meeting open to the public, in compliance with Section 121.22 of the Ohio Revised Code.

First Reading: January 24, 2012

Second Reading: February 28, 2012

Third Reading: April 26, 2012

PASSED IN COUNCIL this 26th day of April, 2012.

Vote of Council: Ayes: Mr. Garrett, Mr. Snyder, Ms. Blewitt, Mrs. Prem

Nays: Mrs. Barrett, Mrs. Miranda

Effective Date: May 26, 2012

ATTEST:

APPROVED:

Lloyd Billman, Fiscal Officer

Robert Donham, Mayor

I hereby certify that the above Ordinance was duly published by public posting at
predesignated posting places.

Lloyd Billman, Fiscal Officer

APPROVED AS TO FORM:

Thomas Reitz, Solicitor

Ordinance O-2012-8 Exhibit "A"

181.07 RETURN AND PAYMENT OF TAX.

(b) The return shall be filed with the Administrator on a form or forms furnished by or obtained, upon request, from such Administrator setting forth:

- (1) The aggregate amounts of salaries, wages, commissions, bonuses, incentive payments and other compensation paid and gross income from business, profession or other activity, less allowable expenses incurred in the acquisition of such gross income earned during the preceding year and subject to such tax;
- (2) The amount of the tax imposed by this Chapter on such earnings and profits; and
- (3) *The front page of the filers Federal 1040 return and all Federal schedules C and E.*
- (4) Such other pertinent statements, information returns or other information as the Administrator may require.
- (5) In a form satisfactory to the Administrator, there shall be submitted with each return filed by a taxpayer subject to the Federal Income Tax, a reconciliation between the amount of income shown in the return filed with the Administrator and the business income reported to the Federal Internal Revenue Department.
- (6) If, as a result of a change in business income as determined by the Federal Internal Revenue Department or by a Judicial decision, an additional amount will result as owing to the Village, a report of such change shall be filed with the taxpayer within thirty (30) days after receipt of the final notice of such change from the Federal Authorities or after final decision of the Court adjudicating any such Federal Income Tax liability.

(Italics indicates new text)