

ORDINANCE NO. 1131

AN ORDINANCE HEREBY AMENDING
ORDINANCE NO. 512 (THE INCOME TAX ORDINANCE)

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF
FOREST, OHIO:

SECTION I. The legislative council hereby amends Ordinance Number
512, the Income Tax Ordinance, as follows:

(1) Under the present income tax Section 10(A) "interest and
penalties" is found the following:

All taxes imposed and all moneys withheld or required
to be withheld by employers under the provisions of
this Ordinance and remaining unpaid after they become
due shall bear interest at the rate of one-half of one
per cent (1/2%) per month or fraction thereof.

This is hereby amended to read as follows:

All taxes imposed and all moneys withheld or required
to be withheld by employers under the provisions of
this Ordinance and remaining unpaid after they become
due shall bear interest at the rate of one percent (1%)
per month or fraction thereof.

(2) Under the present income tax Section 10(B)(1), presently is
the following:

For failure to pay taxes due, other than taxes
withheld; one-half per cent (1/2%) per month or
fraction thereof, or the sum of \$25.00, whichever is
greater.

This is to be amended to read as follows:

For failure to pay taxes due, other than taxes
withheld; one percent (1%) per month or fraction
thereof, or the sum of \$200, whichever is greater.

(3) Under the present income tax Section 10(B)(2), presently is
worded as:

For failure to remit taxes withheld from employees,
three percent (3%) per month or fraction thereof, or
the sum of \$50.00, whichever is greater.

This is to be amended to read as follows:

For failure to remit taxes withheld from employees,
three per cent (3%) per month or fraction thereof, or
the sum of \$500, whichever is greater.

SECTION II. This Ordinance shall be in force and effect from and after the earliest period allowed by law.

Passed: _____

MAYOR

ATTEST:

CLERK